

Part 1

INFORMATION SHEET

PRESIDING: Commissioner Daniel E. Clodfelter, Presiding; Chair Charlotte A. Mitchell; Commissioners Brown-Bland, Duffley, Hughes, McKissick, Jr., and Kemerait

PLACE: Dobbs Building, Raleigh, North Carolina

DATE: November 28, 2022

TIME: 2:05 p.m. to 5:31 p.m.

DOCKET NO.: W-354, Sub 400

COMPANIES: Carolina Water Service, Inc. of North Carolina

DESCRIPTION: In the Matter of Carolina Water Service, Inc. of North Carolina, 4944 Parkway Plaza Boulevard, Suite 375, Charlotte, North Carolina 28217, for Authority to Adjust and Increase Rates for Water and Sewer Utility Service in All of Its Service Areas in North Carolina and for Approval of a Water and Sewer Investment Plan

VOLUME NUMBER: 6

APPEARANCES

See attached

WITNESSES

See attached

EXHIBITS

See attached exhibits

REPORTED BY: Joann Bunze
TRANSCRIBED BY: Joann Bunze
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PLACE: Dobbs Building, Raleigh, North Carolina
DATE: Monday, November 28, 2022
DOCKET NO.: W-354, Sub 400
TIME: 2:05 p.m. - 5:31 p.m.
BEFORE: Commissioner Daniel G. Clodfelter, Presiding
Chair Charlotte A. Mitchell
Commissioner ToNola D. Brown-Bland
Commissioner Kimberly W. Duffley
Commissioner Jeffrey A. Hughes
Commissioner Floyd B. McKissick, Jr.
Commissioner Karen M. Kemerait.

IN THE MATTER OF:

Application by

Carolina Water Service, Inc. Of North Carolina,
4944 Parkway Plaza Boulevard, Suite 375,
Charlotte, North Carolina 28217,

for Authority to Adjust and Increase Rates
for Water and Sewer Utility Service

in All Its Service Areas in North Carolina
and for Approval of a Water and Sewer Investment Plan

Volume 6

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Dec 05 2022

NORTH CAROLINA UTILITIES COMMISSION
APPEARANCE SLIP

DATE: 11-28-22 DOCKET NO.: W-354 Sub 400
ATTORNEY NAME and TITLE: Jo Anne Sanford

FIRM NAME: Sanford Law Office
ADDRESS: PO Box 28050
CITY: Raleigh STATE: N.C. ZIP CODE: 27611-8085

APPEARANCE ON BEHALF OF: Carolina Water Service, Inc.
of N.C.

APPLICANT: COMPLAINANT: ___ INTERVENOR: ___
PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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Yes, I have signed the Confidentiality Agreement.

Email: sanford@sanfordlawoffice.com

SIGNATURE: Jo Anne Sanford

(Signature Required for distribution of **CONFIDENTIAL** information)

NORTH CAROLINA UTILITIES COMMISSION
APPEARANCE SLIP

DATE: 11-28-2022 DOCKET NO.: W-354 Sub 400
ATTORNEY NAME and TITLE: Mark R. Alson, pro hac vice

FIRM NAME: Ice Miller LLP

ADDRESS: One American Square Suite 2900

CITY: Indianapolis STATE: IN ZIP CODE: 46282

APPEARANCE ON BEHALF OF: Carolina Water Service, Inc. of North Carolina

APPLICANT: COMPLAINANT: ___ INTERVENOR: ___

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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NORTH CAROLINA UTILITIES COMMISSION
PUBLIC STAFF - APPEARANCE SLIP

DATE: November 28, 2022

DOCKET #: W-354, Sub 400

PUBLIC STAFF ATTORNEYS: Gina Holt
 John Little
 William Grantmyre
 William Freeman
 Reita Coxtton

TO REQUEST A **CONFIDENTIAL** TRANSCRIPT, PLEASE PROVIDE YOUR EMAIL ADDRESS BELOW:

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/s/ John D. Little

**STATE OF NORTH CAROLINA
UTILITIES COMMISSION
RALEIGH**

DOCKET NO. W-354, SUB 400

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

In the Matter of	
Application by Carolina Water Service, Inc. of)
North Carolina for Authority to Adjust and)
Increase Rates and Charges for Water and)
Sewer Utility Service in All Service Areas of)
North Carolina and Approval of a Three-Year)
Water and Sewer Investment Plan)

JOINT PARTIAL
SETTLEMENT AGREEMENT
AND STIPULATION

Carolina Water Service, Inc. of North Carolina (CWSNC or Company), through counsel, and the Public Staff – North Carolina Utilities Commission (Public Staff), through its Executive Director, Christopher J. Ayers (collectively the Stipulating Parties), pursuant to N.C. Gen. Stat. § 62-130 et seq., N.C. Gen. Stat. § 62-133.1B, and Rules R1-15, R1-17, and R1-17A of the Rules and Regulations of the North Carolina Utilities Commission (Commission or NCUC), respectfully submit the following Joint Partial Settlement Agreement and Stipulation (Stipulation) for consideration by the Commission in this proceeding. The Stipulating Parties hereby stipulate and agree as follows with regard to settling many of the issues in Docket No. W-354, Sub 400:

I. BACKGROUND

- A. On May 25, 2022, CWSNC gave 30-days' notice of its intent to file a general rate case in Docket No. W-354, Sub 400.

- B. On July 1, 2022, CWSNC filed its Application for general rate relief and for approval of a multi-year rate plan or water and sewer investment plan (WSIP), including testimony by the following witnesses:
- 1) Donald H. Denton, President of CWSNC;
 - 2) Dana Hill, Director of State Operations for CWSNC;
 - 3) Philip J. Drennan, Regional Director of Financial Planning and Analysis for CWSNC;
 - 4) Matthew P. Schellinger II, Manager of Financial Planning and Analysis for CWSNC; and
 - 5) Dylan D'Ascendis, Partner at ScottMadden, Inc.
- C. On July 26, 2022, the Commission issued its Order Establishing a General Rate Case and Suspending Rates.
- D. On September 2, 2022, the Commission issued an Order Scheduling Hearing, Establishing Intervention and Testimony Due Dates and Discovery Guidelines, and Requiring Notice.
- E. On September 15, 2022, CWSNC filed a Certificate of Customer Notice.
- F. On September 15 and 16, 2022, Motions for Admission Pro Hac Vice were filed by Mark Alson and Kay Pashos, respectively, both with Ice Miller LLP in Indianapolis, Indiana, and Jo Anne Sanford, Sanford Law Office, PLLC, requesting admission of Ms. Pashos and Mr. Alson in order to participate

in these proceedings. On September 19, 2022, the Commission granted the motions.

- G. On September 19, 2022, CWSNC filed its rate case updates, schedules, and supporting data.
- H. Subsequent to the filing of the Company's Application in this docket, the Public Staff engaged in substantial discovery of CWSNC regarding the matters addressed by the Company's Application, its testimony, and its updates. The Public Staff further examined the relevant books and records of CWSNC with respect to the Company's Application.
- I. Public hearings were held in this matter in Raleigh on October 3, 2022, via videoconference on October 19, 2022, in Boone on October 20, 2022, via videoconference on October 24, 2022, in Jacksonville on October 25, 2022, and in Charlotte on October 26, 2022. Numerous witnesses testified, and responses to concerns raised at the public hearings were filed by CWSNC, on October 24, November 8, 10, and 15, 2022.
- J. On October 26, 2022, the Public Staff filed Direct Testimony of the following witnesses:
- 1) Darrell Brown, Financial Analyst III, Accounting Division of the Public Staff;
 - 2) Lynn Feasel, Financial Manager, Accounting Division of the Public Staff;

- 3) Lindsay Q. Darden, Engineer, Water, Sewer, and Telephone Division of the Public Staff;
 - 4) D. Michael Franklin, Engineer, Water, Sewer, and Telephone Division of the Public Staff;
 - 5) Evan M. Houser, Engineer, Water, Sewer, and Telephone Division of the Public Staff;
 - 6) Jay B. Lucas, Manager of the Electric Section of the Public Staff;
 - 7) Shashi M. Bhatti, Engineer, Water, Sewer, and Telephone Division of the Public Staff;
 - 8) John R. Hinton, Director of the Economic Research Division of the Public Staff;
 - 9) Charles M. Junis, Director of the Water, Sewer, and Telephone Division of the Public Staff;
 - 10) Kuei Fen Sun, Financial Analyst III, Accounting Division of the Public Staff; and
 - 11) Fenge Zhang, Financial Manager, Accounting Division of the Public Staff.
- K. On November 8, 2022, the Public Staff filed a Verified Response to CWSNC's Report on Customer Comments from the Raleigh Public Hearing.
- L. On November 9, 2022, the Commission issued a Notice of Prehearing Conference.

M. On November 10, 2022, CWSNC filed a Notice of Substitution of Witnesses.

N. On November 10, 2022, CWSNC filed Rebuttal Testimony of the following witnesses:

- 1) Donald H. Denton;
- 2) Dante M. DeStefano, Director of Regulatory Affairs;
- 3) Matthew P. Schellinger, II;
- 4) Tony J. Konsul, Director, State Operations; and
- 5) Dylan W. D'Ascendis.

O. On November 15, 2022, the Prehearing Conference was held as scheduled. On the same date, the Commission issued an Order Providing Additional Hearing Procedures.

P. Following completion of the Public Staff's investigation of the Company's Application and accompanying documents, review of the results of its examination of the Company's books and records, review of the Company's responses to the Public Staff's Data Requests, and after the Public Staff filed its direct testimony, the Stipulating Parties met and participated in virtual meetings and conference calls to discuss possible settlement.

Q. After settlement negotiations, in which some concessions from their respective litigation positions were made by both Stipulating Parties, the Stipulating Parties were ultimately able to arrive at a joint settlement

proposal addressing many¹ of the issues in dispute, the terms of which are reflected in the following sections of this Stipulation and the schedules and exhibits attached hereto. The Stipulating Parties agree and stipulate as follows:

II. Water and Sewer Investment Plan (“WSIP”)

The Stipulating Parties agree that CWSNC should be authorized to implement a multi-year rate plan or WSIP, according to the following parameters:

- A. Term of WSIP. The WSIP should be implemented for a three year-period. WSIP Rate Year 1 will begin on April 1, 2023, and end on March 31, 2024. WSIP Rate Year 2 will begin on April 1, 2024, and end on March 31, 2025; WSIP Rate Year 3 will begin on April 1, 2025, and end on March 31, 2026. The WSIP may be terminated prior to the end of WSIP Rate Year 3 as permitted by N.C. Gen. Stat. § 62-133.1B(f) and Rule R1-17A(f).
- B. WSIP Revenue Requirements. The Stipulating Parties have reached agreement regarding certain revenue requirement issues that are identified on Public Staff Settlement Exhibit 1, which is incorporated herein by reference and attached hereto. The revenue requirement effects of this Stipulation provide sufficient support for the annual

¹ As is noted in Section V of this Stipulation, the Stipulating Parties have not reached agreement as to the return on equity (ROE) to be authorized in this proceeding, nor have they reached agreement as to whether the WSIP statute’s 5% cap on annual revenue requirement increases under a WSIP should be applied on a company basis or on a rate division basis.

revenue required on the issues agreed to in this Stipulation for WSIP Rate Years 1, 2, and 3. No Stipulating Party waives any right to assert any position in any future proceeding or docket before the Commission or in any court, as the adjustments agreed to in this Stipulation are strictly for purposes of compromise and are intended to show a rational basis for reaching the agreed-upon revenue requirement adjustments without either party conceding any specific adjustment. The Stipulating Parties agree that settlement on these issues will not be used as a rationale for future arguments on contested issues brought before the Commission. The areas of agreement are as follows:

- a. Base Case and Base Case Revenue Requirements. The Base Case test period for this rate case is the 12 months ending March 31, 2022, adjusted for certain changes in plant, revenues, and costs that were not known at the time the case was filed but are based upon circumstances occurring or becoming known through the close of the evidentiary hearing. The Base Case revenue requirements are used as the starting point for the revenue requirements for WSIP Rate Years 1, 2, and 3. The starting point for revenue requirements utilizes the Public Staff exhibits adjusted for certain mutually agreed upon corrections such as Miscellaneous Regulatory Commission Expenses, depreciation on regional cost centers, and consistent calculations of the five-year uncollectibles rate. Further, the Stipulating Parties agree

that Chemicals should be adjusted upwards by \$31,000 for known changes to test year incurred expenses, Sludge hauling expenses should be adjusted to reflect a three-year average after adjustment for nonrecurring projects, and insurance expense should be updated to reflect known and measurable changes related to the most recent policy renewals.

- b. Calculation of WSIP Rate Year 1 Revenue Requirements. The starting point for the revenue requirements utilizes the Public Staff exhibits adjusted for additional mutually agreed upon corrections to Accumulated Depreciation due to retirements. To arrive at WSIP Rate Year 1 revenue requirements, the Base Case revenue requirements are mainly escalated by 3.4%, except for salaries and wages, pension and other benefits, and purchased water. Certain adjustments are made for plant, rate base, revenues, and costs through the end of the Rate Year. WSIP Rate Year 1 salaries and wages and pension and other benefits revenue requirements are escalated by 3%, and WSIP Rate Year 1 purchased water and sewer treatment revenue requirements are those stated in the Base Case, with future expenses to be offset through the pass-through mechanism.
- c. Calculation of WSIP Rate Year 2 Revenue Requirements. To arrive at WSIP Rate Year 2 revenue requirements, the Rate Year

1 revenue requirements are escalated by 2.40%, except for salaries and wages, pension and other benefits, and purchased water. WSIP Rate Year 2 salaries and wages and pension and other benefits revenue requirements are escalated by 3% and WSIP Rate Year 2 purchased water and sewer treatment revenue requirements are those stated in the Base Case, with future expenses to be offset through the pass-through mechanism.

- d. Calculation of Rate Year 3 Revenue Requirements. To arrive at WSIP Rate Year 3 revenue requirements, the Rate Year 3 revenue requirements are escalated by 2.40%, except for salaries and wages, pension and other benefits, and purchased water. WSIP Rate Year 3 salaries and wages and pension and other benefits revenue requirements are escalated by 3% and WSIP Rate Year 3 purchased water and sewer treatment revenue requirements are those stated in the Base Case, with future expenses to be offset through the pass-through mechanism.
- e. Plant in Service and Accumulated Depreciation Amounts and Methodology. CWSNC's capital improvement plan costs for WSIP Rate Years 1, 2, and 3 shall be as projected by CWSNC in its update filing on September 19, 2022, to Form W-1, Item 10,

Schedule 2 but with project estimates reduced by 10%, with adjustment for retirements related to The Pointe secondary interconnect, and inclusive of annual recurring spend net of CIAC. The plant in service and accumulated depreciation amounts for WSIP Rate Years 1, 2, and 3 shall be calculated under the Public Staff's methodology of assuming that in each WSIP Rate Year, both plant in service and accumulated depreciation for the WSIP Rate Year occurs on Day 1 of such WSIP Rate Year.

- f. Resulting WSIP Rate Year 1 Revenue Requirements. The Stipulating Parties mutually agree and stipulate that the basis upon which the Company's revenue requirement will be derived in WSIP Rate Year 1 is shown in Public Staff Settlement Exhibit 1. Public Staff Settlement Exhibit 1 shows the agreed upon rate base and operating deductions for Rate Year 1 for Uniform Water, Uniform Sewer, Bradfield Farms/Fairfield Harbour/Treasure Cove (BF/FH/TC) Water, and BF/FH/TC Sewer to which the Commission-ordered ROE should apply with all appropriate fallout calculations to arrive at the revenue requirements determined by the authorized net income.
- g. Resulting WSIP Rate Year 2 Revenue Requirements. The Stipulating Parties mutually agree and stipulate that the basis for

which the Company's revenue requirement will be derived in WSIP Rate Year 2 is shown in Public Staff Settlement Exhibit 1. Public Staff Settlement Exhibit 1 shows the agreed upon rate base and operating deductions for Rate Year 2 for Uniform Water, Uniform Sewer, BF/FH/TC Water, and BF/FH/TC Sewer to which the Commission ordered ROE should apply with all appropriate fallout calculations to arrive at the revenue requirements determined by the authorized net income. Revenue requirements are therefore derived from the Commission's decision on the applicability of rate caps.

- h. Resulting WSIP Rate Year 3 Revenue Requirements. The Stipulating Parties mutually agree and stipulate that the basis for which the Company's revenue requirement will be derived in WSIP Rate Year 3 is shown in Public Staff Settlement Exhibit 1. Public Staff Settlement Exhibit 1 shows the agreed upon rate base and operating deductions for Rate Year 3 for Uniform Water, Uniform Sewer, BF/FH/TC Water, and BF/FH/TC Sewer for which the Commission ordered ROE should apply with all appropriate fallout calculations to arrive at the revenue requirements determined by the authorized net income. Revenue requirements are therefore derived from the Commission's decision on the applicability of rate caps.

C. Capital Structure and Cost of Debt. The agreed upon rate base and operating deductions are derived from the Public Staff's October 26, 2022 filing, as corrected, as a starting point, using the Base Case adjusted as follows:

- 1) A capital structure and weighted average cost of debt as follows:
 - i. Capital structure consisting of 50.00% debt and 50.00% equity; and
 - ii. Cost of debt of 4.64%.
- 2) Other specific adjustments to the Public Staff's filing as detailed on Public Staff Settlement Exhibit 1.

CWSNC and the Public Staff both accept the rate base and adjusted operating deductions as the basis for revenue requirements on the Public Staff Settlement Exhibit 1.

D. Regulatory Commission Expense. The Stipulating Parties have agreed to a methodology for calculating regulatory commission expense, also known as rate case expense, and will update the number for actual and estimated costs through the end of this proceeding, once supporting documentation is provided by CWSNC. Rate case expense (both the unamortized portion from previous case(s) and the current rate case expense for this proceeding) will be amortized over a 4-year period without a return or carrying costs. CWSNC agrees to establish a

regulatory liability with no carrying costs to record recovery associated with rate case expense over amortization after year 4.

- E. Echota and Seven Devils. Water Resource Management, Inc.'s Echota and Seven Devils systems in Watauga County shall not be included in the Company's revenue requirements in this proceeding.
- F. ROE Banding. For WSIP Rate Year 1, the banding of authorized ROEs required by N.C.G.S. § 62-133.1B(g) shall be 100 basis points – 50 basis points above the authorized ROE and 50 basis points below the authorized ROE. Within this 100 basis points band, CWSNC will not overearn if within the high-end range and will not underearn if within the low-end range. For Rate Years 2 and 3, the banding of authorized ROEs required by N.C.G.S. § 62-133.1B(g) shall be 50 basis points – 0 basis points above the authorized ROE and 50 basis points below the authorized ROE. Within this 50 basis points band, CWSNC will not overearn if it is earning at or below its authorized return and will not underearn if within the low-end range.
- G. Performance Metrics. The following performance metrics shall be adopted in this case and reported on a basis consistent with R1-17A Rules:

Description	Measure
Safe Drinking Water Compliance	% days in compliance – (sum of all days – sum of all days out of compliance) / sum of all days Sum of all days = No. of systems x 365 days
Clean Wastewater Compliance	% days in compliance – (sum of all days – sum of all days out of compliance) / sum of all days
Timely Answering of Customer Calls	Telephone service factor – calls answered within 60 seconds / total calls answered (tracked by quarter)
Water Service Quality Customer Complaints	Non-bill related customer complaints in specific categories (no water, air in water, discolored water, high/low pressure, mineral amount, taste/odor, and water quality) / (active accounts / 1,000) Underlying data should incorporate subdivision and system name.
Water Service Disruptions	Unplanned water service disruption – recorded Lucity water main breaks / 1,000 accounts
Sewer Overflows	Number of sanitary sewer overflows (SSOs) – wastewater SSOs / (100 miles of gravity line)
Employee Safety	OSHA incident rate – (number of injuries and illnesses *200,000 / 4) / employee hours worked
Employee Training	Employee training – hours of employee training / employee
Timely Completion of CIP Projects	Percentage of CIP Program projects in the approved WSIP incomplete during the planned rate year on a Company basis
Completion of CIP Projects on Budget	Percentage of CIP Program projects that cost in excess of 110% of the estimate in the approved WSIP on a Company basis
Expense Efficiency	Operation & Maintenance expense per Equivalent Residential Connection (ERC) on a Company basis, excluding certain accounts outside of management control (Purchased Water / Sewer Treatment, Purchased Power, etc.)
Utilization of the SRF Program	Whether the Company applied for SRF funds for certain eligible projects approved in the WSIP.
Water Loss	Water produced/purchased – water sold / water produced/purchased
Employee Turnover	Number of employees that leave / total number of employees for same time period

The Stipulating Parties agree to work together to develop incentives or penalties to accompany these performance metrics, as applicable. The Stipulating Parties shall file any such adjusted and agreed-upon performance metrics and penalties/incentives with the Commission no

later than 180 days after the date of the Commission's order in this proceeding and shall request that the Commission approve the same. If agreement cannot be reached, the Stipulating Parties shall notify the Commission by that same date of their respective recommendations and the Commission shall set the matter for further hearing. Any penalties/incentives for performance metrics approved by the Commission shall be retroactive to the beginning of WSIP Rate Year 1.

H. Reporting Requirements. CWSNC will provide the quarterly and annual reports outlined in the WSIP Statute and the WSIP Rules.

III. TARIFF RATE DESIGN AND OTHER PROGRAMS

- A. Fixed/Volumetric Rate Design. The Stipulating Parties agree that rate design in this case should be based on a 40/60 ratio of fixed/volumetric (or base/usage) revenues for Uniform Water and BF/FH/TC Water. The Stipulating Parties further agree that rate design in this case should be based on a 60/40 ratio of fixed/volumetric (or base/usage) revenues for Uniform Sewer. The BF/FH/TC residential sewer rate should remain flat.
- B. Purchased Water and Sewer Rate Design. The Stipulating Parties agree that, consistent with the Public Staff's recommendation, purchased water and sewer rates should be updated as proposed by the Public Staff.
- C. Purchased Water and Sewer Services Rate Adjustment Mechanisms. The Stipulating Parties understand and agree that CWSNC will continue to

utilize the bulk purchased water and sewer services pass-through mechanism.

D. WSIC and SSIC Mechanisms. The Stipulating Parties understand and agree that CWSNC will suspend its use of the Water System Improvement Charge (WSIC) and the Sewer System Improvement Charge (SSIC) during the term of the WSIP but should be authorized to begin using such rate mechanisms immediately upon the end of the WSIP.

E. Water Efficiency Program and Fee-Free Billing Program. In its last base rate case (W-354, Sub 384), the Commission approved a water efficiency program and a fee-free payment program for CWSNC. The Stipulating Parties agree that CWSNC should be authorized to continue these programs following this case, including deferral of efficiency rebates applied to customer bills, subject to the following conditions:

- CWSNC should continue to regularly report to the Commission and the Public Staff concerning the fee-free payment option, on a twice a year basis. The reports should detail the number of fee-free payments made by customers by month, along with levels of CWSNC uncollectibles expense by month.
- The water efficiency program should continue to be treated as a pilot program and re-evaluated in CWSNC's next rate case. CWSNC should continue to be authorized to defer and subsequently recover

in a future rate case the water efficiency rebates applied to customer bills in a regulatory asset account; this regulatory asset should not earn a return or carrying charges.

- CWSNC should continue to report to the Commission and the Public Staff about the water efficiency program on an annual basis. Such reports should detail the amount of rebates applied to customer bills, the size of the regulatory asset, the type of water efficiency measures for which rebates were applied, and estimates or ranges of water efficiency impacts of such measures from an authoritative, third-party source.

F. Modification of Sewer Tariff. CWSNC's Sewer Tariff shall be modified to include a new Sewer Use Rule, intended to protect its wastewater systems from damaging industrial and nondomestic contaminants. Specifically, the note section on the Uniform Sewer tariff and the BF/FH Sewer tariff shall be modified to include the following:

- All nondomestic and industrial waste is subject to the Sewer Use Rule. The Sewer Use Rule can be accessed at [URL for CWSNC website page that posts the Rule] and is also available upon request. The Sewer Use Rule requires Users (utility customers) to provide advance notice of any nondomestic or industrial waste discharge into the Utility's sanitary sewer systems, and to meet certain effluent limitations and pretreatment requirements. Violations of the Sewer

Use Rule may result in disconnection. Reconnection will require reimbursement of the Utility's actual costs incurred as a result of the violation. Repeat violations may result in permanent disconnection.

As part of the Sewer Use Rule, the Utility may require installation and/or proper operation of grease traps or other pre-treatment devices on grease producing commercial facilities. Failure to properly operate grease traps will result in disconnection of service pursuant to Commission Rule R10-16.

IV. OTHER ISSUES

A. State Revolving Fund Program. CWSNC agrees to apply for State Revolving Fund grants for the following proposed projects:

- 2023017 - NC - 2023 - High Meadows - Replace all of Tree Top and other sections of the distribution system main and valves
- 2024010 - NC - 2024 - Elk River - Drill New Well
- 2024022 - NC - 2024 - Ski Mountain - Drill new well - Property acquisition, engineering, test well house, etc.
- 2022023 - NC - 2022 - Pinnacle Shores - Water Main Relocation - DOT road widening
- 2025025 - NC - 2025 - Whispering Pines - Water Main Replacement (Thagards Lake)

- 2023029 - NC - 2023 - Whispering Pines - Water Main Replacement
10,600LF (Pine Lake and Country Club)
- AMI Meter Projects in WSIP Years 2 and 3

B. Danby System. The Stipulating Parties agree to work toward resolution of certain South Carolina customers in CWSNC's Danby service area and plant that have historically been included in CWSNC revenues and revenue requirements.

C. Impending Business Combination Approval Proceeding. The Stipulating Parties understand that the Public Staff will fully examine all merger-related issues in the context of the upcoming merger case between Corix Infrastructure Inc. and SouthWest Water Company, which is expected to be filed in November 2022 and will be denominated Docket No. W-354 Sub 412.

D. Future Rate Case Filings. CWSNC agrees to use its best efforts to communicate with the Public Staff, Commission and other Class A water and sewer utilities regarding scheduling of future rate case filings in an effort to avoid pancaked filings going forward.

**V. ISSUES TO BE LITIGATED IN EVIDENTIARY HEARING BEGINNING
NOVEMBER 28, 2022**

The Stipulating Parties have not resolved, and agree to litigate, the following issues before the Commission commencing on November 28, 2022: (1) the ROE

to be authorized for CWSNC during the term of the WSIP; and (2) whether the 5% revenue requirement increase cap required by N.C.G.S. § 62-133.1B(c), should be applied on a per company or per rate division basis.

VI. AGREEMENT TO SUPPORT SETTLEMENT; NON-WAIVER

A. The Stipulating Parties will act in good faith to support the reasonableness of this Stipulation in any hearing before the Commission and any proposed order or brief in this docket. The Stipulating Parties further agree that this Stipulation is in the public interest because it reflects a give-and-take settlement of contested issues.

B. The provisions of this Stipulation do not reflect any position asserted by any of the Stipulating Parties but reflect instead the compromise and settlement between the Stipulating Parties as to all of the issues covered hereby. No Stipulating Party waives any right to assert any position in any future proceeding or docket before this or any other Commission and in any court except insofar as the Commission is addressing litigation arising out of the implementation of the terms herein or the approval of this Stipulation. This Stipulation shall not be cited as precedent by any of the Stipulating Parties regarding any issue in any other proceeding or docket before this Commission or in any court.

C. This Stipulation is a product of negotiation between the Stipulating Parties, and no provision of this Stipulation shall be strictly construed in favor of or against any Party.

VII. INTRODUCTION OF TESTIMONY AND WAIVER OF CROSS-EXAMINATION

A. The prefiled testimony and exhibits of the Stipulating Parties may be received in evidence without objection, and each Party waives all right to cross-examine any witness with respect to such prefiled testimony and exhibits, except for Company witnesses DeStefano and D'Ascendis, on issues relating to the ROE and 5% cap, respectively; and except for Public Staff witness Zhang (regarding the 5% cap) and Hinton (regarding ROE). If, however, questions are asked by any Commissioner, then any Stipulating Party may respond to such questions by presenting testimony or exhibits and cross-examining any witness with respect to such testimony and exhibits.

B. The Stipulating Parties agree that CWSNC's Application and the testimony and exhibits of the Stipulating Parties will provide sufficient support for the annual revenue requirement amounts to be derived from rate base and operating deductions in this Stipulation.

VIII. STIPULATION BINDING ONLY IF ACCEPTED IN ITS ENTIRETY

This Stipulation is the product of negotiation and compromise of a complex set of issues, and no portion of this Stipulation is or will be binding on either of the

Stipulating Parties unless the entire Settlement Agreement and Stipulation is accepted by the Commission. If the Commission rejects any part of this Stipulation or approves this Stipulation subject to any change or condition, or if the Commission's approval of this Stipulation is rejected or conditioned by a reviewing court, the Stipulating Parties agree to meet and discuss the applicable Commission or court order within five business days of its issuance and to attempt in good faith to determine if they are willing to modify the Stipulation consistent with the order. No Stipulating Party shall withdraw from the Stipulation prior to complying with the foregoing sentence. If any Stipulating Party withdraws from the Stipulation, each Stipulating Party retains the right to seek additional procedures before the Commission, including cross-examination of witnesses, with respect to issues addressed by the Stipulation and shall not be bound or prejudiced by the terms and conditions of the Stipulation.

IX. COUNTERPARTS

This Stipulation may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument. Execution by facsimile signature shall be deemed to be, and shall have the same effect as, execution by original signature.

The foregoing is agreed and stipulated to this the 22nd day of November, 2022.

Electronically Submitted

Carolina Water Service, Inc. of North Carolina

By: /s/ Jo Anne Sanford
Sanford Law Office, PLLC

Public Staff – North Carolina Utilities Commission

By: /s/ John D. Little
Staff Attorney, Public Staff

STATE OF NORTH CAROLINA
UTILITIES COMMISSION
RALEIGH

DOCKET NO. W-354, SUB 400

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

In the Matter of		
Application by Carolina Water Service,	)	APPLICATION FOR A
Inc. of North Carolina for Authority to	)	GENERAL INCREASE IN
Adjust and Increase Rates and Charges	)	RATES AND APPROVAL OF A
for Water and Sewer Utility Service in All	)	THREE-YEAR WATER AND
Service Areas of North Carolina and	)	SEWER INVESTMENT PLAN
Approval of a Three-Year Water and)	
Sewer Investment Plan)	

July 1, 2022

NOW COMES Carolina Water Service, Inc. of North Carolina (CWSNC or Company), by and through counsel and pursuant to the provisions of N.C. Gen. Stat. (N.C.G.S.) § 62-130 *et seq.*, N.C.G.S. § 62-133.1B, and North Carolina Utilities Commission (Commission or NCUC) Rules R1-15, R1-17, and R1-17A, and respectfully requests that the Commission approve a general rate increase reflecting the Company's proposed three-year Water and Sewer Investment Plan (WSIP) for all of its North Carolina service territories, with base rate increases for three successive years. In the event the Commission does not approve a WSIP for CWSNC, CWSNC respectfully requests that the Commission approve an increase to base rates for all its North Carolina service territories based on adjusted test year results pursuant to N.C.G.S. § 62-133. Finally, consistent with the existing statutory requirements, CWSNC gives notice herein of its intent to change base rates effective July 31, 2022, unless the Commission suspends this Application.

The Water and Sewer Investment Plan

The Mechanism. A WSIP is a performance-based plan

“...under which the Commission sets water or sewer base rates, revenue requirements through banding of authorized returns as provided in this section, and authorizes annual rate changes for a three-year period based on reasonably known and measurable capital investments and anticipated reasonable and prudent expenses approved under the plan without the need for a base rate proceeding during the plan period. N.C.G.S. § 62-133.1B(a).

Public Interest Requirement. N.C.G.S § 62-133.1B(b) sets forth the core findings of public interest that are required prior to Commission approval of a WSIP.

The Commission may approve a Water and Sewer Investment Plan proposed by a water or sewer utility only upon a finding by the Commission that the plan results in rates that are just and reasonable and are in the public interest. In reviewing any application under this section, the Commission shall consider whether the water or sewer utility's application, as proposed, (i) establishes rates that are fair both to the customer and to the water or sewer utility, (ii) reasonably ensures the continuation of safe and reliable utility services, (iii) will not result in sudden substantial rate increases to customers annually or over the term of the plan, (iv) is representative of the utility's operations over the plan term, and (v) is otherwise in the public interest. In approving an application submitted under this section, the Commission may impose any conditions in the implementation of a Water and Sewer Investment Plan that the Commission considers necessary to ensure that the utility complies with the plan, and that the plan and associated rates are just, reasonable, and in the public interest, and the plan reasonably ensures the provision of safe, reliable, and cost-effective service to customers.

Support for Use of WSIP. These requested rate increases and the need for a WSIP are driven by persistent and significant capital investments and increased operating expenses incurred to enable the Company to continue to provide reliable, safe, and compliant water and wastewater services to its customers. The investments are required to replace and rehabilitate aging infrastructure and to modernize and increase efficiencies in the Company's systems. More specifically, since its last general rate case, CWSNC has made (or is in the process of making) over \$17.3 million in water and wastewater system investments in North Carolina and is expected to make over \$95 million in system investments in its North Carolina water and wastewater systems by the end of the

three-year WSIP period. These investments, along with associated operating and maintenance expenses, enable CWSNC to improve water and wastewater service to its North Carolina customers by more efficiently deploying resources and alleviating environmental concerns. In an environment of persistently increasing investment requirements – due both to failure and expansion of infrastructure and upward pressure across the board on operating expenses – revenue adjustments are required to keep pace with the increasing levels of investment. Cost recovery mechanisms should be as efficient as possible and repetitive rate cases are expensive and inefficient. CWSNC makes the case herein for approval of a sound, prudent WSIP mechanism that will include strong regulatory oversight and that will avoid some of the unproductive expense and processes associated with sequential general rate cases. This is particularly important in light of the fact that these general rate cases are nearly becoming an annual event, driven by upward pressure on prudent investments and expenditures.

Additional Components of Application

In addition to CWSNC's request for approval of a three-year WSIP – or, alternatively, a general increase in rates – items pertinent to this Application and proceeding include, but are not limited to, the following:

- Pursuant to N.C.G.S. § 62-133.11, CWSNC requests continued recognition of its authority to pass through in rates any documented increases in the bulk cost of purchased water or wastewater service incurred by the Company in order to serve its retail customers;

- The Company's Commission-approved Water and Sewer System Improvement Charge mechanisms (WSIC/SSIC), after being reset to zero in this proceeding, will be discontinued during the three-year term of an approved WSIP¹. The Company requests the WSIC/SSIC mechanisms be made available for use on the first day following the end of the WSIP period;
- The Company requests continued authorization to implement the Water Efficiency Program as approved in Docket No. W-354, Sub 384, including deferral of rebates applied to customer bills;
- Approval is requested of ratemaking and tariff treatment of the pending acquisition of Water Resource Management, Inc.'s Echota and Seven Devils systems in Watauga County per Docket No. W-354, Sub 396; and
- CWSNC requests approval of a newly proposed Sewer Use Rule and accompanying new tariff wording that is intended to protect its wastewater systems from damaging industrial and nondomestic contaminants.

Accordingly, CWSNC states the following in support of this Application.

¹ However, in the event the Commission does not approve the WSIP, CWSNC requests continued use of the WSIC and SSIC mechanisms to allow for Commission consideration of surcharge cost recovery of future eligible water and sewer system improvement projects that have not previously been reflected in CWSNC's rates. In either alternative, existing WSIC/SSIC rates will be reset to zero with the effective date of an NCUC final order in this proceeding.

1. CWSNC is a public utility operating in North Carolina engaged in the provision of water and sewer utility service to the public for compensation. The Company's business address is 4944 Parkway Plaza Boulevard, Suite 375, Charlotte, North Carolina 28217. The contact person for CWSNC in this matter is Philip J. Drennan at Phil.Drennan@Corixgroup.com. CWSNC is a wholly-owned subsidiary of Corix Regulated Utilities, Inc., which owns and operates water and wastewater facilities in 17 states.

2. CWSNC is an investor-owned public utility pursuant to N.C.G.S. § 62-3, does business as a regulated water and sewer utility in North Carolina, and is subject to the regulatory oversight of this Commission. The Company presently serves approximately 34,565 water customers² and 21,469 sewer customers in North Carolina and operates approximately 93 water systems and 38 sewer systems in the state. The Company's service territory spans 38 counties in North Carolina, from Corolla in Currituck County to Bear Paw in Cherokee County.

3. CWSNC hereby applies for approval of a three-year WSIP for all of its service areas in North Carolina. Alternatively, in the event that the Commission does not approve a WSIP for the Company, CWSNC requests that the Commission authorize it to increase its base water and sewer rates and charges based on adjusted test year results.

² As of the March 31, 2022 Test Year, there are 31,242 active water customers, 3,323 water availability customers, 20,330 active sewer customers, and 1,139 sewer availability customers.

4. The attorney for CWSNC, on whom all pleadings and notices should be served, is:

Jo Anne Sanford
Sanford Law Office, PLLC
Post Office Box 28085
Raleigh, North Carolina 27611-8085
Telephone: 919-210-4900
sanford@sanfordlawoffice.com

5. CWSNC's last general rate case was decided by NCUC Order (2022 Rate Case Order) entered on April 8, 2022, in Docket No. W-354, Sub 384.

6. This is the fifth general rate case filed by CWSNC since the Commission approved a merger of all the Company's North Carolina systems on August 17, 2016 in Docket No. W-354, Sub 350. This consolidation was a significant step by the Company towards greater efficiency in its North Carolina operations – particularly in its level of regulatory engagement. In the rate case application filed in the Sub 356 docket, CWSNC proposed and was allowed by the Commission to establish the following four Rate Divisions for ratemaking purposes:

CWSNC Uniform Water (Uniform Water)
CWSNC Uniform Sewer (Uniform Sewer)
Bradfield Farms/Fairfield Harbour/Treasure Cove Water³
(BF/FH/TC Water)
Bradfield Farms/Fairfield Harbour/Treasure Cove
Sewer (BF/FH/TC Sewer)

7. The CWSNC Uniform Water and Sewer Rate Divisions consist of all water and sewer systems currently owned and operated by the Company,

³ Bradfield Farms is located in Mecklenburg County, Fairfield Harbour is located in Craven County, and Treasure Cove is located in New Hanover County.

excluding the Bradfield Farms, Fairfield Harbour, and Treasure Cove (BF/FH/TC) service areas. The Bradfield Farms, Fairfield Harbour, and Treasure Cove water and sewer service areas were combined into separate Water and Sewer Rate Divisions for purposes of the Sub 356 rate case with consolidated water and sewer rates within each Rate Division. CWSNC's ultimate goal in future general rate cases continues to be to migrate Bradfield Farms, Fairfield Harbour, and Treasure Cove into the CWSNC Uniform Water and Sewer Rate Divisions. The requested rate levels in this proceeding for WSIP Rate Year 1 for the BF/FH/TC rate division are currently 35% lower than CWSNC's Uniform Water rates and 35% lower than CWSNC's Uniform Sewer rates.

8. The Test Year for this case is the 12 months ended March 31, 2022. This is the most recent 12 months of data available. WSIP Rate Year 1 consists of the 12 months ending March 31, 2024; WSIP Rate Year 2 consists of the 12 months ending March 31, 2025; and WSIP Rate Year 3 consists of the 12 months ending March 31, 2026.

9. CWSNC's currently authorized overall rate of return on rate base is 7.14%, which is based on an authorized rate of return on common equity of 9.40% established by the Commission in its 2022 Rate Case Order. CWSNC's Test Year overall return on rate base for the Company's combined pro forma water and sewer operations was 5.59%.

10. Without rate relief, CWSNC's overall return on rate base for the Company's combined pro forma water and sewer operations during the term of the proposed WSIP is projected to range from 4.88% to 4.14%.

11. CWSNC's requested rate increase in this general rate case is premised on a proposed return on equity of 10.70% and an overall rate of return on the Company's rate base for its combined water and sewer operations of 7.67% during the three-year term of the proposed WSIP. In the event the Commission does not approve a WSIP for CWSNC, CWSNC's requested base rate increase in this general rate case is premised on a proposed return on equity of 10.45% and an overall rate of return of 7.55%.

12. N.C.G.S. § 62-133.1B(g) requires the Commission to establish banding of authorized returns on equity for any approved Water and Sewer Investment Plan. "Banding of authorized returns," in this context, means a rate mechanism under which the Commission first sets an authorized return on equity for a water or sewer utility that acts as a midpoint and then applies a low and high-end range of returns to that midpoint under which a water or sewer utility will not over earn if within the high-end range and will not underearn if within the low-end range. Any banding of the water or sewer utility's authorized return cannot exceed 100 basis points above or below the midpoint.

13. In accordance with N.C.G.S. § 62-133.1B(g), CWSNC is proposing banding in the WSIP of 100 basis points above and below the proposed return on equity. Based on the proposed return on equity of 10.70%, the resulting proposed

low band is 9.70% and the proposed high band is 11.70%. Discussion of the proposed return on equity bands is included in the testimony of Witness D'Ascendis.

14. Consistent with the referenced requirements of N.C.G.S § 62-133.1B(g), the Company's proposed overall rate of return during the term of the WSIP is based upon a capital structure and cost of capital as follows:

	Rate Year 1	Rate Year 2	Rate Year 3
Equity %	50%	50%	50%
Debt %	50%	50%	50%
Cost of Debt	4.64%	4.64%	4.64%
ROE	10.70%	10.70%	10.70%
Rate of Return	7.67%	7.67%	7.67%
ROE Band - High	11.70%	11.70%	11.70%
ROE Band - Low	9.70%	9.70%	9.70%

15. In the event the Commission does not approve a WSIP for CWSNC, CWSNC's requested rate increase is based upon a capital structure consisting of 50% equity, 50% debt, a cost of equity of 10.45%, and a cost of debt of 4.64%.

16. In accordance with the provisions of N.C.G.S. § 62-134 and NCUC Rule R1-17, CWSNC herewith files three sets of revised, proposed WSIP tariffs for WSIP Rate Years 1, 2, and 3. Copies of the three sets of WSIP tariffs are attached as Appendix 7 to the NCUC Form Application, Schedule F 3 through 5. CWSNC also files herewith one set of revised, proposed tariffs for its alternative base rate increase proposal, Appendix 7, Schedule F-2. The proposed WSIP Rate Year 1 tariffs will be placed into effect on July 31, 2022 unless suspended by the Commission.

17. The proposed WSIP tariffs are designed to produce additional service revenues on a company-wide basis as follows:

	Rate Year 1	Rate Year 2	Rate Year 3
Total increase / % increase over current authorized revenues	\$8,847,255 (19.70%)	\$2,682,335 (4.99%)	\$2,620,032 (4.64%)
Uniform Water increase / % increase over current authorized revenues	\$3,672,513 (16.09%)	\$1,056,012 (3.99%)	\$1,052,076 (3.82%)
Uniform Sewer increase / % increase over current authorized revenues	\$3,920,924 (22.35%)	\$1,230,833 (5.73%)	\$1,329,317 (5.86%)
BF/FH/TC Water increase / % increase over current authorized revenues	\$613,607 (32.62%)	\$142,391 (5.71%)	\$103,315 (3.92%)
BF/FH/TC Sewer increase / % increase over current authorized revenues	\$640,211 (24.31%)	\$253,099 (7.73%)	\$135,324 (3.84%)

In the event the Commission does not approve a WSIP for CWSNC, the alternative proposed tariffs are designed to produce additional service revenues on a company-wide basis as follows: \$4,069,409 (a 9.07% increase over the service revenue level generated by rates currently in effect for CWSNC). Under this alternative proposal for the Uniform Water Rate Division, the proposed tariffs are designed to produce additional service revenues of \$1,668,856 which is a 7.31% increase over the service revenue level generated by the rates currently in effect for that Rate Division. Under this alternative proposal for the Uniform Sewer Rate Division, the proposed tariffs are designed to produce additional service revenues of \$1,766,491, which is a 10.07% increase over the service revenue level generated by the rates currently in effect for that Rate Division. Under this alternative proposal for the BF/FH/TC Water Rate Division, the proposed tariffs are

designed to produce additional service revenues of \$236,751 which is a 12.59% increase over the service revenue level generated by the rates currently in effect for that Rate Division. Under this alternative proposal for the BF/FH/TC Sewer Rate Division, the proposed tariffs are designed to produce additional service revenues of \$397,311 which is a 15.09% increase over the service revenue level generated by the rates currently in effect for that Rate Division. Under this alternative proposal, CWSNC requires increased revenues at this level to earn a fair return on its company-wide investment of \$153,515,313.

18. Pursuant to the provisions of N.C.G.S. § 62-135, CWSNC hereby notifies the Commission that the Company intends to implement rates, on a temporary, partial, interim basis subject to refund effective upon the expiration of six months after the date when such rate or rates would have become effective, if not so suspended. This assumes that the Commission: (a) suspends the operation of the Company's proposed rates as requested in this Application; and (b) has not entered a final order by that date.

19. Consistent with the customer notice provisions of N.C.G.S. § 62-135(a), CWSNC further requests that the Notices to Customers attached to the NCUC scheduling order hereafter issued in this docket include a specific provision notifying customers that the Company intends to implement temporary rates under bond effective upon the expiration of six months after the date when such rate or rates would have become effective, if not so suspended.

20. In accordance with NCUC Rules R1-17(b) and R1-17A and following the prescription of the Commission's Application for Rate Case form, CWSNC attaches hereto and incorporates herein by reference a completed form application along with the schedules to support the requested adjustments in rates. The schedules include:

Summary of All Increases and Changes Affecting Customers (Appendix 1)

Calculation of Rate Base and Rate of Return (Appendix 2 - Schedule A)

Income Statement for the Twelve Months Ended March 31, 2022 (Appendix 3 - Schedule B)

Balance Sheet as of March 31, 2022 (Appendix 4 - Schedule C)

Required Return and Cost of Debt (Appendix 5 - Schedule D-1)

Calculation of Revenues Under Present Rates, Proposed Rates, and Average Bill Calculations (Appendix 6 - Schedule E)

Current Tariff, Proposed Tariff, and WSIP Rate Years 1-3 Tariffs (Appendix 7 - Schedule F-1 – F-5)

Proposed Sewer Use Tariff (Appendix 7 - Schedule F-6)

List of Counties Served with Water and Sewer (Appendix 8 - Schedule G)

WSIC/SSIC 3-Year Plan (Appendix 9 - Schedule H)

Identification of the Test Year and three Rate Year periods (Appendix 10 – Schedule I – R1-17A(c)(1))

Three-year capital investment plan by rate division (Appendix 11 – Schedule J – R1-17A(c)(2))

Calculation of the proposed percent increase for each Rate Year (Appendix 12 – Schedule K - R1-17A(c)(8))

Proposed banding range for requested rate of return on equity

(Appendix 13 – Schedule L - R1-17A(c)(9))

References to R1-17A(c)-(k) WSIP Requirements (Appendix 14 – Schedule M)

Direct Testimony of:
Donald H. Denton III
Dana Hill
Philip J. Drennan
Matthew P. Schellinger
Dylan D'Ascendis

21. **Benefits of and Justification for a WSIP.** Pursuant to N.C.G.S. § 62-133.1B, CWSNC is proposing the WSIP in an effort to provide rate clarity and transparency that benefits customers. The WSIP will provide predictability for all to the cost-recovery process, and it will moderate the pace and the administrative costs of rate increase reviews. It will: provide a longer-term view of costs and investments for customers, regulators, and stakeholders; facilitate investments that support state policy goals; and preserve the basic regulatory bargain among utilities, regulators, and customers. The WSIP proposed by CWSNC is consistent with G.S. 62-133.1B(b), in that it: (1) establishes rates that are fair both to the customer and to the water or sewer utility; (2) reasonably ensures the continuation of safe and reliable utility services; (3) will not result in sudden substantial rate increases to customers annually or over the term of the plan; (4) is representative of the utility's operations over the plan term; and (5) is otherwise in the public interest. The proposed WSIP rates requested by CWSNC are necessary and are justified by the evidence contained in this Application and attendant schedules, attachments, exhibits, and testimony. The Company's request therefore includes

reasonably known and measurable capital investments and anticipated reasonable and prudent expenses based on information available at the time of filing of this Application.

22. **Performance Metrics.** In accordance with NCUC Rule R1 - 1 7A(c)(10), CWSNC is proposing at least one performance metric in each of the following areas: (1) operational compliance; (2) customer service; (3) service reliability; and (4) workplace health and safety. The Company's proposed performance metrics are:

- % of days in compliance;
- telephone service factor;
- customer service complaints;
- unplanned water service disruptions;
- sanitary service overflows;
- OSHA incident rate; and
- hours of employee training.

These performance metrics are consistent with the WSIP requirements and focus on the most important issues for our stakeholders – being environmentally compliant; providing high quality customer service; providing reliable utility service; and ensuring a safe workplace environment for our employees. These metrics will allow the Company to evaluate its operational efficiency and identify areas of possible improvement as well as demonstrate our effectiveness to the Commission. Specifics of the Company's proposed performance metrics can be

found in Witness Denton's testimony as well as attached to this application in response to W-1 Item #30.

22. **Pass Through of Purchased Water and Wastewater Service Costs.** Pursuant to N.C.G.S. § 62-133.11, the Commission previously found it to be in the public interest to authorize CWSNC (and others) to adjust water and wastewater rates outside of a general rate case process to reflect changes in costs based upon unavoidable changes in rates imposed by third party suppliers. CWSNC will continue to implement these pass-through mechanisms to reflect changes in costs resulting from changes in third-party supplier rates.

23. **WSIC and SSIC Mechanisms.** Pursuant to N.C.G.S. § 62-133.12 and Commission Rules R7-39 and R10-26, the Commission found it to be in the public interest to authorize CWSNC as part of the Company's 2013, 2015, 2017, 2018, 2019, and 2021 general rate cases⁴ to implement WSIC/SSIC mechanisms. Pursuant to these mechanisms, the Company is allowed to recover the annual incremental depreciation expense and capital carrying costs of eligible water and sewer system improvements which are completed and placed in-service but not captured in base rates through rate cases. Recovery is only allowed after thorough examination and audit by the Public Staff at least equivalent to the level of examination afforded projects in a general rate case inquiry – and after careful review and determination by the NCUC. Consistent with NCUC Rules R7-39(k) and R10-26(k), CWSNC's Commission-authorized WSIC

⁴ Respectively, Docket Nos. W-354, Subs 336, 344, 356, 360, 364, and 384.

and SSIC surcharges will be reset to zero as of the effective date of new base rates established in this general rate case.

Consistent with N.C.G.S. § 62-133.1B(d), if the Commission approves a WSIP for CWSNC, CWSNC will discontinue the operation of its WSIC and SSIC mechanisms during the term of the three-year WSIP period.

In the event the Commission does not approve a WSIP for CWSNC, the Company will continue to utilize its WSIC and SSIC mechanisms. Accordingly, in support of this alternative request, and consistent with NCUC Rules R7-39(c)(1) and R10-26(c)(1), CWSNC has included its Company's Ongoing Three-Year WSIC/SSIC Plan as part of this Rate Case Application, as Appendix 9 hereto. Under this alternative, after the WSIC and SSIC mechanisms have been reset to zero in this case, only the incremental depreciation expense and capital costs of new eligible water and sewer system improvements that have not previously been reflected in the Company's rates will be recoverable through the WSIC/SSIC mechanisms on a going-forward basis.

24. Impact of Requested WSIC/SSIC Charges on Rates (Under Alternative Request). By law, the cumulative maximum charges between rate cases that the Company may recover through the use of its Commission-authorized WSIC/SSIC mechanisms cannot exceed 7.5% of the total service revenues that the Commission ultimately approves in this general rate case. See N.C.G.S § 62-133.12(g). In this Application, under its alternative proposal, the Company has requested that the Commission allow it to recover total water service

revenues of \$24,498,816 and total sewer service revenues of \$19,311,653 from Uniform Water and Sewer Rate Division customers, respectively. In addition, under this alternative proposal, the Company has requested that the Commission allow it to recover total water service revenues of \$2,117,863 and total sewer service revenues of \$3,030,965 from BF/FH/TC Water and Sewer Rate Division customers, respectively. Seven and one-half percent of these water revenues under the WSIC mechanism is \$1,837,411 for the Uniform Water Rate Division and \$1,448,374 for the BF/FH/TC Water Rate Division. Seven and one-half percent of these sewer revenues under the SSIC mechanism is \$158,840 for the Uniform Sewer Rate Division and \$227,322 for the BF/FH/TC Sewer Rate Division.

Under this alternative proposal, if the Commission permits the Company to recover the revenue requirements requested in the Application, the Company projects that the average monthly water bill for a typical Uniform Rate Division residential customer (based upon monthly water usage of 3,810 gallons) would be \$74.38 and the average monthly sewer bill for a typical residential customer (based upon monthly water usage of 3,217 gallons) would be \$88.31. In addition, the Company projects the average monthly water bill for a typical BF/FH/TC residential customer (based upon monthly water usage of 4,198 gallons) would be \$50.80 and the average monthly sewer bill for a typical residential customer would be \$70.87.

Based upon these figures, the Company estimates the maximum that the average residential customer's monthly water bill in the Uniform Water Rate Division could be increased by the WSIC mechanism between rate cases is \$5.58 and the maximum that the average residential customer's monthly sewer bill could be increased by the SSIC mechanism between rate cases is \$6.62. The Company further estimates that the maximum that the average residential customer's monthly water bill in the BF/FH/TC Water Rate Division could be increased by the WSIC mechanism between rate cases is \$3.81 and the maximum that the average residential customer's monthly sewer bill could be increased by the SSIC mechanism between rate cases is \$5.32.

25. **Water Efficiency Program and Fee-Free Payment Program.** In its last base rate case (Sub 384), the Commission approved a water efficiency program and a fee-free payment program for CWSNC. CWSNC requests to continue these programs following this case. In this case, the Company is providing testimony updating the Commission and parties about the implementation of such programs to date.

26. **Sewer Use Rule and Tariff.** In an effort to protect its wastewater systems from damaging industrial and nondomestic contaminants, CWSNC is also proposing a Sewer Use Rule and Tariff.

27. **NCUC Form W-1.** The NCUC Form W-1, Rate Case Information Report, as required by Rule R1-17(b)(12)(d), is submitted herewith and incorporated herein by reference. Further, CWSNC provided responses to WSIP

W-1 items 27 – 30 as provided in the Company’s proposed WSIP W-1 requirements, pending final approval in Docket No. W-100, Sub 63.

28. **Impact on Average Residential Water Bills.** Average residential water bills in the CWSNC service areas (except where CWSNC purchases water from a third-party supplier) would increase as follows for the Company’s proposed WSIP:

Entity	Average Usage	Average Bill - Present Rates	Average Bill - WSIP Year 1 Proposed	Average Bill - WSIP Year 2 Proposed	Average Bill - WSIP Year 3 Proposed
CWSNC Uniform	3,810	69.15	80.49	83.22	85.90
BF/FH/TC	4,198	45.12	59.62	62.55	64.51

The impact on average residential water bills under the alternative proposal is discussed above.

29. **Impact on Average Residential Sewer Bills.** Average residential sewer bills across the applicable systems (except where CWSNC sub-contracts the cost of sewer treatment to a third party) would increase as follows for the Company’s proposed WSIP:

Entity	Average Usage	Average Bill - Present Rates	Average Bill - WSIP Year 1 Proposed	Average Bill - WSIP Year 2 Proposed	Average Bill - WSIP Year 3 Proposed
CWSNC Uniform	3,217	78.64	98.58	104.36	110.60
BF/FH/TC	-	61.58	73.05	78.13	80.54

The impact on average residential sewer bills under the alternative proposal is discussed above.

30. **Pro Forma Adjustments.** N.C.G.S. § 62-133(c) states, in pertinent part, that:

[T]he Commission shall consider such relevant, material and competent evidence . . . tending to show actual changes in costs,

s or the cost of the public utility's property used and useful, or to be used and useful within a reasonable time after the test period, in providing the service rendered to the public within this State . . . which is based upon circumstances and events occurring up to the time the hearing is closed.

CWSNC includes in this Application pro forma adjustments based upon its estimates of certain changes in costs that are anticipated to occur and are necessary to reflect ongoing operations, and the Company intends to offer evidence to support these changes. As required by Commission Rule R1-17(b), the Company intends to update the following adjustments, as applicable, and reserves the right to propose additional updates to other accounts or adjustments, as appropriate, through the close of the hearing in this case.

- Schedule 2 – Capital Investment Plan
- Schedule 12 – Rate Case Expenses
- Schedule 13 – Deferred Charges and Master Meter Testing Schedule
- Schedule 17 – Purchased Power
- Schedule 18 – Purchased Water and Sewer Treatment
- Schedule 19 – Chemical Expense
- Schedule 21 – Salaries
- Schedule 25 – Insurance
- Schedule 27 – Corporate Cost Allocations

WSIP adjustments were made in order to develop a revenue requirement for the WSIP Rate Years 1 through 3. Supporting narrative can be found in the WSIP Narrative and supporting schedules are provided in W-1 Item #10.

31. **Compliance with Commission Order in Docket No. W-354, Sub 384.** CWSNC has carefully reviewed the Commission's 2022 Rate Case

Order to ensure that the Company has complied with all applicable decretal paragraphs which required Commission-ordered actions. CWSNC hereby confirms that all required actions were taken and implemented as ordered by the Commission in the Company's Sub 384 general rate case.

32. **Water Resource Management, Inc.** CWSNC has before the Commission the proposed acquisition of Water Resource Management, Inc. ("WRM") pending in Docket W-354, Sub 396. Anticipating the acquisition is approved by the Commission and the transaction closes in the near future, CWSNC has incorporated the WRM customers into the Uniform Water and Sewer Rate Divisions. As such, this acquisition system is included for pro forma purposes in the Company's proposed revenue requirement.

33. **Alternative Request.** Should the Commission not approve a WSIP, the Company seeks approval of a base rate increase pursuant to N.C.G.S. § 62-133. In the absence of an approved WSIP, such increased base rates would be necessary due to increased capital investment needs and operating costs and are justified by evidence contained in the Application (and to be provided as updates during the proceeding) and attendant schedules, attachments, exhibits, and testimony.

WHEREUPON CWSNC hereby requests that the Commission approve: (a) the proposed three-year WSIP, including the proposed new rates contained in Appendix 7, effective July 31, 2022; and (b) the other requests set forth in this Application.

Respectfully submitted this 1st day of July 2022.

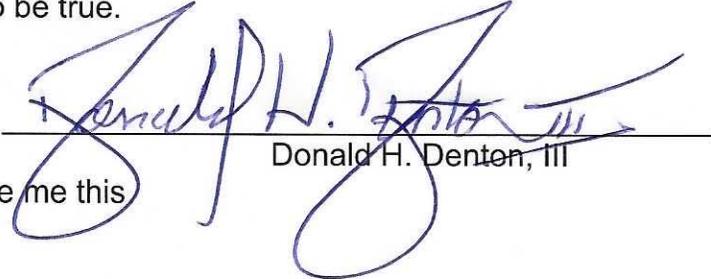
Electronically Submitted
/s/ Jo Anne Sanford

Sanford Law Office, PLLC
Post Office Box 28085
Raleigh, North Carolina 27611-8085
Telephone: 919-210-4900
Email: sanford@sanfordlawoffice.com
North Carolina State Bar No. 6831

**ATTORNEY FOR CAROLINA WATER
SERVICE, INC. OF NORTH
CAROLINA**

VERIFICATION

Donald H. Denton, III, being duly sworn, deposes and says: that he is the State President for Carolina Water Service, Inc. of North Carolina; that he is familiar with the facts set out in the **Application for General Rate Increase** filed by CWSNC in Docket No. W-354 Sub 400; that he has read the foregoing Application and knows the contents thereof; and that the same is true of his knowledge except as to those matters stated therein on information and belief, and as to those he believes them to be true.



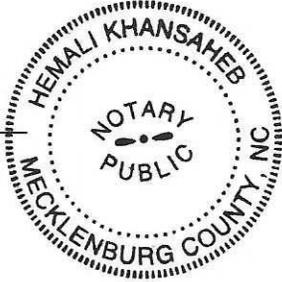
Donald H. Denton, III

Sworn to and subscribed before me this
the 30th day of July, 2022.



Notary Public

My Commission Expires: 08/10/2026
NC, Mecklenburg County



CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing **APPLICATION FOR A GENERAL INCREASE IN RATES AND APPROVAL OF A THREE-YEAR WATER AND SEWER INVESTMENT PLAN** filed by Carolina Water Service, Inc. of North Carolina in Docket No. W-354, Sub 400, has been served on the Public Staff, North Carolina Utilities Commission, by hand-delivery or electronic transmission to Lucy Edmondson, Chief Counsel.

This the 1st day of July, 2022.

**Attorney for Carolina Water Service,
Inc. of North Carolina**

Electronically Submitted
/s/ Jo Anne Sanford
Sanford Law Office, PLLC
P.O. Box 28085
Raleigh, North Carolina 27611-8085
State Bar No. 6831
Tel: 919-210-4900
Email: sanford@sanfordlawoffice.com

DOCKET NO. W-354, SUB 400**APPENDIX 1: Per Rule R1-17(b)(9)f****Summary of All Increases and Changes Affecting Customers**

Carolina Water Service, Inc. of North Carolina (CWSNC or Company), proposes a company-wide rate increase pursuant to the provisions of G.S. § 62-133, G.S. 62-133.1B, and North Carolina Utilities Commission (NCUC or Commission) Rules R1-17 and R1-17A. The rate increase is proposed to take place on July 31, 2022, unless suspended by the Commission. The net additional service revenue which the proposed increase in rates will produce for CWSNC and the proposed impact on customers' rates, under either a Test Year "Base Case" or a "Water and Sewer Investment Plan" (WSIP), if approved, would be as follows:

	Current Revenue at Present Rates	Base Case Proposed Revenue	WSIP Year 1 Proposed Revenue	WSIP Year 2 Proposed Revenue	WSIP Year 3 Proposed Revenue
<u>CWSNC Service Revenue -Water</u>	22,829,960	24,498,816	26,502,473	27,558,485	28,610,561
Increase		1,668,856	3,672,513	1,056,012	1,052,076
<u>CWSNC Service Revenue - Sewer</u>	17,545,162	19,311,653	21,466,085	22,696,918	24,026,236
Increase		1,766,491	3,920,924	1,230,833	1,329,317
<u>BFFHTC Service Revenue -Water</u>	1,881,112	2,117,863	2,494,719	2,637,110	2,740,424
Increase		236,751	613,607	142,391	103,315
<u>BFFHTC Service Revenue - Sewer</u>	2,633,654	3,030,965	3,273,865	3,526,964	3,662,288
Increase		397,311	640,211	253,099	135,324

WATER CUSTOMERS: The average residential water bills in the CWNSC service area rate divisions, based on average usage as shown below, would increase under a Base Case or a WSIP as follows:

Entity	Gallons	Present Rates	Average Residential Customer Bill			
			Base Case Proposed	WSIP Year 1 Proposed	WSIP Year 2 Proposed	WSIP Year 3 Proposed
CWSNC Uniform	3,810	69.15	74.38	80.49	83.22	85.90
BF/FH/TC	4,198	45.12	50.80	59.62	62.55	64.51

SEWER CUSTOMERS: Average residential sewer bills in the CWSNC service area rate divisions, based on average usage as shown below, would increase under a Base Case or a WSIP as follows:

Entity	Gallons	Present Rates	Average Residential Customer Bill			
			Base Case Proposed	WSIP Year 1 Proposed	WSIP Year 2 Proposed	WSIP Year 3 Proposed
CWSNC Uniform	3,217	78.64	88.31	98.58	104.36	110.60
BF/FH/TC	-	61.58	70.87	73.05	78.13	80.54

In addition, pursuant to G.S. 62-133.11, the Company requests approval to pass-through increases in purchased bulk water rates and costs of sewer treatment performed by third parties and billed to CWSNC, upon showing of compliance with proof as required by the statute.

Unless discontinued during the term of an approved WSIP, CWSNC's Commission-authorized water and sewer system improvement charges (WSIC/SSIC) will apply to all customers currently served by the Company. The WSIC/SSIC mechanism allows for recovery, between rate cases and up to a maximum overall 7.5% increase in rates, of qualifying investments in eligible infrastructure, under strict regulatory oversight by the Commission and the Public Staff.

Further, CWSNC is requesting approval of the filed Sewer Use Tariff, applicable to all sewer customers provided service by CWSNC.

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

APPLICATION FOR RATE INCREASE

INSTRUCTIONS

Notes or explanations placed in the margins of the application are acceptable. If additional space is needed, supplementary sheets may be attached. If any section does not apply, write "not applicable" or cross out the section.

APPLICANT

1. Trade name used for utility business Carolina Water Service, Inc. of North Carolina
2. Name of owner (if different from trade name) Corix Regulated Utilities, Inc.
3. Business mailing address 4944 Parkway Plaza Boulevard, Suite 375
City and state Charlotte, NC 28217
4. Business street address (if different from mailing address) _____
5. Business telephone number (704)319-0502
6. List the counties in which you provide water utility service Please see enclosed Appendix 8 – Schedule G
7. List the counties in which you provide sewer utility service Please see enclosed Appendix 8 – Schedule G

PROPOSED AND PRESENT RATES

	<u>Proposed Rates</u>	<u>Present Rates</u>
8. Metered Residential Service:		
Water:	<u>Please see enclosed Appendix 7 – Schedules F-1 & F-2</u>	_____
Sewer:	_____	_____
9. Flat Rate Residential Service:		
Water:	_____	_____
Sewer:	_____	_____
10. Nonresidential Service (explain):		
Water:	_____	_____
Sewer:	_____	_____
11. Tap-on fees:		
Water:	_____	_____
Sewer:	_____	_____

OTHER PROPOSED RATES

12. Finance charge for late payment: 1.0% per month of the unpaid balance of all bills overdue past 25 days
(NCUC Rule R12-9) specifies not more than one percent (1.0%) per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.)
13. Reconnection charge if water service cut off by utility as specified in NCUC Rule R7-20: \$42.00
14. Reconnection charge if water service discontinued at customer's request: \$42.00
15. Reconnection charge if sewer service cut off by utility as specified in NCUC Rule R10-16: Actual cost
16. Other charges: NSF Charges \$25.00, New customer account charge \$27.00
17. What date are the proposed rates to become effective? August 1, 2022
18. How long have the present rates been in effect? Since April 8, 2022

PROPOSED BILLING

19. Frequency of billing shall be (monthly, quarterly, etc.) Monthly
20. Billing shall be for service (in advance or arrears) Arrears
21. Bills past due 21 days after the billing dates:
(NCUC Rule R12-9 specifies that bills shall not be past due less than fifteen (15) days after billing date).
22. Will regular billing be by written statement? (yes or no) Yes

REVENUES AND EXPENSES

For 12 Months Ended March 31, 2022

W-354, Sub 400

<u>Revenues Residential</u>	<u>Water</u>	<u>Sewer</u>
1. service (flat rate)	\$ _____	\$ _____
2. Residential service (metered rate)	\$ _____	\$ _____
3. Nonresidential service (flat rate)	\$ _____	\$ _____
4. Nonresidential service (metered rate)	\$ _____	\$ _____
5. Other revenues (describe in remarks below)	\$ _____	\$ _____
6. Total Revenues (Lines 1 thru 5)	\$ _____	\$ _____
7. Total salaries	\$ _____	\$ _____
8. Administrative and office expense (except salaries)	\$ _____	\$ _____
9. Maintenance and repair expense (except salaries)	\$ _____	\$ _____
10. Transportation expenses	\$ _____	\$ _____
11. Electric power for pumping	\$ _____	\$ _____
12. Chemicals for treatment	\$ _____	\$ _____
13. Testing fees	\$ _____	\$ _____
14. Permit fees	\$ _____	\$ _____
15. Purchased water/sewer treatment	\$ _____	\$ _____
16. Annual depreciation	\$ _____	\$ _____
17. Taxes: State income taxes	\$ _____	\$ _____
18. Federal income taxes	\$ _____	\$ _____
19. Gross receipts (or franchise tax)	\$ _____	\$ _____
20. Property taxes	\$ _____	\$ _____
21. Payroll taxes	\$ _____	\$ _____
22. Other taxes	\$ _____	\$ _____
23. Other expenses (describe in remarks below)	\$ _____	\$ _____
24. Total Expenses (Lines 7 thru 23)	\$ _____	\$ _____
25. Net Operating Income (Line 6 minus Line 24)	\$ _____	\$ _____
26. Interest on debt during year	\$ _____	\$ _____
27. Net Income (Line 25 minus Line 26)	\$ _____	\$ _____

Remarks

- 28. Please see attached Appendix 3 - Schedule B.
- 29. _____
- 30. _____
- 31. _____
- 32. _____

NUMBER OF CUSTOMERS SERVED

(at end of month)

	<u>Water</u>			<u>Sewer</u>		
	<u>Flat Rate Customers</u>	<u>Metered Customers</u>	<u>Gallons Sold to Metered Custs.</u>	<u>Flat Rate Customers</u>	<u>Metered Customers</u>	<u>Gallons Sold to Metered Custs.</u>
33. January	<u>Please see Appendix 6 -Schedule E Page 1</u>					
34. February	_____	_____	_____	_____	_____	_____
35. March	_____	_____	_____	_____	_____	_____
36. April	_____	_____	_____	_____	_____	_____
37. May	_____	_____	_____	_____	_____	_____
38. June	_____	_____	_____	_____	_____	_____
39. July	_____	_____	_____	_____	_____	_____
40. August	_____	_____	_____	_____	_____	_____
41. September	_____	_____	_____	_____	_____	_____
42. October	_____	_____	_____	_____	_____	_____
43. November	_____	_____	_____	_____	_____	_____
44. December	_____	_____	_____	_____	_____	_____

ORIGINAL COST OF UTILITY SYSTEM
As of Year Ended March 31, 2022

W-354, Sub 400

Note: List the total original cost to construct and establish the system, whether or not paid for by the Present Owner.

	<u>Utility Property in Service</u>	
	<u>Water</u>	<u>Sewer</u>
1. Land and rights-of-way	\$ _____	\$ _____
2. Structures and site improvement	\$ _____	\$ _____
3. Wells	\$ _____	\$ _____
4. Pumping equipment	\$ _____	\$ _____
5. Treatment equipment	\$ _____	\$ _____
6. Storage tanks	\$ _____	\$ _____
7. Mains (excluding service connections)	\$ _____	\$ _____
8. Service connections	\$ _____	\$ _____
9. Meters (including spare meters)	\$ _____	\$ _____
10. Office furniture and equipment	\$ _____	\$ _____
11. Transportation equipment	\$ _____	\$ _____
12. Other utility property in service (describe in remarks below)	\$ _____	\$ _____
13. Total utility property in service (Lines 1 thru 12)	\$ _____	\$ _____
14. Less: accumulated depreciation	\$ _____	\$ _____
15. Less: accumulated tap fees and other contributions in aid of construction	\$ _____	\$ _____
16. Less: customer advances	\$ _____	\$ _____
17. Net investment in utility property (Line 13 minus 14, 15, & 16)	\$ _____	\$ _____

	<u>Utility Property Not In-Service</u>	
	<u>Water</u>	<u>Sewer</u>
18. Construction work in progress	\$ _____	\$ _____
19. Property held for future use	\$ _____	\$ _____
20. Other (describe in remarks below)	\$ _____	\$ _____

Remarks

- 21. Please see attached Appendix 2 - Schedule A.
- 22. _____
- 23. _____
- 24. _____

ANNUAL DEPRECIATION

- 25. If annual depreciation is claimed using a composite rate for the entire system, show composite rate used:
Water: _____
Sewer: _____
- 26. If annual depreciation is claimed using individual rates for each type of equipment, show rates of depreciation used: Please see Appendix 2 – Schedule A-1a, and Schedule A-1b

<u>Type of Equipment</u>	<u>Annual Depreciation Rate</u>	<u>Method Used (Straight Line, etc.)</u>	<u>Amount of Annual Depreciation</u>
<u>Please see Appendix 2 – Schedule A-1a and Schedule A-1b</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION
(Including Tap Fees)

W-354, Sub 400

OFFICIAL COPY

Dec 05 2022

- 1. Has the utility collected any gross-up on contributions in aid of construction (CIAC), such as contributed plant and tap fees, since the test year of its last rate case? (yes or no) Yes

EMPLOYEE SALARIES
(Including Owner)

Name	Duties	Salaries Paid During Year	Hours Worked During Year
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____

FINANCIAL INFORMATION

Source of Loans (For Utility Purposes)	Interest Rates	Amount Unpaid End of Year
5. N/A _____	_____	\$ _____
6. N/A _____	_____	\$ _____
7. N/A _____	_____	\$ _____

OTHER FINANCIAL INFORMATION

- 8. Stocks issued \$ Appendix 4, Schedule C
- 9. Accumulated (or retained) earnings or losses \$ Appendix 4, Schedule C
- 10. Cash on hand \$ Appendix 4, Schedule C
- 11. Accounts receivable \$ Appendix 4, Schedule C
- 12. Accounts payable \$ Appendix 4, Schedule C
- 13. Customer deposits on hand \$ Appendix 4, Schedule C
- 14. Materials and supplies \$ Appendix 4, Schedule C
- 15. Other investments \$ Appendix 4, Schedule C

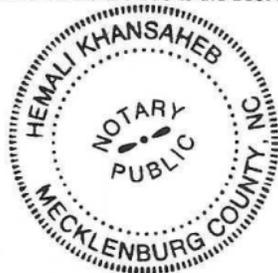
FILING INSTRUCTIONS

- 16. Seven (7) copies of the application and exhibits shall be filed with the North Carolina Utilities Commission, 4325 Mail Service Center, Raleigh, North Carolina 27699-4325. **Twenty-five (25) copies of a Class A or B utility company should be filed.** One of these copies must have original signature. (Applicants must make their copies if desired.) Class A and B utility companies are also required to file a written letter of intent to file a general rate case with the Commission thirty (30) days in advance of filing this application. Furthermore, Class A utility companies should file a NCUC Form W-1 along with this rate increase application form as required in Rule R1-17(12)(d).
- 17. Enclose a filing fee as required by G. S. §62-300. A Class A company (annual revenues of \$1,000,000 or more) requires a \$500 filing fee. A Class B company (annual revenues between \$200,000 and \$1,000,000) requires a \$250 filing fee. A Class C company (annual revenues less than \$200,000) requires a filing fee of \$100. **MAKE CHECK PAYABLE TO N.C. DEPARTMENT OF COMMERCE/UTILITIES COMMISSION.**

SIGNATURE

- 18. Application shall be signed and verified by the Applicant. Donald H. Denton III
Signature
6/30/22
Date

- 19. (Typed or Printed Name) Donald H. Denton III
personally appearing before me and being first duly sworn, says that the information contained in this application and in the exhibits attached hereto are true to the best of his/her knowledge and belief.



This the 30th day of June, 2022
_____ NC, Mecklenburg County
 Notary Public
8508 Park Rd, Charlotte NC
 Address 28210
 My Commission Expires: 08/10/2026
 Date

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of)
North Carolina for Authority to Adjust and)
Increase Rates and Charges for Water and)
Sewer Utility Service in All Service Areas of)
North Carolina and Approval of a Three-Year)
Water and Sewer Investment Plan)

**APPLICATION FOR A GENERAL
INCREASE IN RATES AND
APPROVAL OF A THREE-YEAR
WATER AND SEWER INVESTMENT
PLAN**

APPENDIX 2

Schedule A

**Calculation of Rate Base and Rate of Return for
Base Case and Water and Sewer Investment Plan Periods 1 through 3
with
Detail Schedules A-1a to A-15b**

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

Docket No. W-354, Sub 400
Appendix 2
Schedule A
Page 1 of 6

Combined Operations CWS - NC Uniform
Rate Base and Rate of Return

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]+[F]	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	Net Operating Income	5,421,510	2,523,627	7,945,137	2,547,776	10,492,914	4,213,148	12,158,286	1,116,032	13,274,318	1,029,204	14,303,522
2	Gross Plant In Service	238,912,362	6,514,320	245,426,681	-	245,426,681	20,450,402	265,877,084	17,109,275	282,986,359	16,786,525	299,772,884
3	Accumulated Depreciation	(64,021,862)	(2,094,369)	(66,116,230)	-	(66,116,230)	(2,852,188)	(68,968,418)	(4,270,516)	(73,238,934)	(4,952,875)	(78,191,810)
4	Net Plant In Service	174,890,500	4,419,951	179,310,451	-	179,310,451	17,598,215	196,908,666	12,838,759	209,747,425	11,833,650	221,581,074
5	Cash Working Capital	2,521,146	174,754	2,695,900	-	2,695,900	249,848	2,945,748	79,373	3,025,121	56,120	3,081,241
6	Contributions In Aid of Constructio	(33,593,519)	679,496	(32,914,023)	-	(32,914,023)	1,358,992	(31,555,030)	1,358,992	(30,196,038)	1,358,992	(28,837,046)
7	Advances in Aid of Construction	(32,940)	-	(32,940)	-	(32,940)	-	(32,940)	-	(32,940)	-	(32,940)
8	Accumulated Deferred Income Taxe	(5,007,682)	(724,845)	(5,732,526)	-	(5,732,526)	-	(5,732,526)	-	(5,732,526)	-	(5,732,526)
9	Customer Deposits	(333,102)	-	(333,102)	-	(333,102)	-	(333,102)	-	(333,102)	-	(333,102)
10	Inventory	146,742	-	146,742	-	146,742	-	146,742	-	146,742	-	146,742
11	Gain on Sale and Flowback Taxes	-	(289,628)	(289,628)	-	(289,628)	-	(289,628)	-	(289,628)	-	(289,628)
12	Net Plant Acquisition Adjustment	(1,455,500)	67,395	(1,388,105)	-	(1,388,105)	134,790	(1,253,315)	134,790	(1,118,524)	134,790	(983,734)
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	(261,499)	(261,499)	-	(261,499)	-	(261,499)	-	(261,499)	-	(261,499)
15	Average Tax accruals	-	131,297	131,297	892	132,189	11,914	143,210	8,912	152,123	8,706	160,829
16	Excess Deferred Taxes	-	(4,258,541)	(4,258,541)	-	(4,258,541)	38,044	(4,220,497)	76,087	(4,144,410)	76,087	(4,068,323)
17	Deferred Charges	3,548,062	(1,548,465)	1,999,596	-	1,999,596	55,875	2,055,471	54,002	2,109,474	(49,519)	2,059,955
18	Total Rate Base	140,683,707	(1,610,085)	139,073,622	892	139,074,514	19,447,678	158,521,300	14,550,916	173,072,216	13,418,826	186,491,042
19	Return on Rate Base			5.71%		7.54%		7.67%		7.67%		7.67%

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

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Water Operations CWS - NC Uniform
Rate Base and Rate of Return

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]+[F]	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	Net Operating Income	2,127,612	2,038,188	4,165,800	1,233,906	5,399,707	1,934,862	6,100,664	388,824	6,489,488	373,102	6,862,589
2	Gross Plant In Service	126,050,522	3,409,066	129,459,588	-	129,459,588	8,984,936	138,444,524	6,845,198	145,289,721	7,036,951	152,326,672
3	Accumulated Depreciation	(35,523,277)	(1,019,933)	(36,543,210)	-	(36,543,210)	(2,154,592)	(38,697,802)	(2,851,764)	(41,549,566)	(3,134,429)	(44,683,995)
4	Net Plant In Service	90,527,245	2,389,134	92,916,378	-	92,916,378	6,830,343	99,746,722	3,993,434	103,740,156	3,902,521	107,642,677
5	Cash Working Capital	1,455,210	126,767	1,581,977	-	1,581,977	169,229	1,751,207	47,287	1,798,494	48,522	1,847,016
6	Contributions In Aid of Constructio	(16,854,137)	366,410	(16,487,727)	-	(16,487,727)	732,820	(15,754,906)	732,820	(15,022,086)	732,820	(14,289,266)
7	Advances in Aid of Construction	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)
8	Accumulated Deferred Income Taxe	(2,619,179)	(48,161)	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)
9	Customer Deposits	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)
10	Inventory	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908
11	Gain on Sale and Flowback Taxes	-	(196,947)	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)
12	Net Plant Acquisition Adjustment	(1,843,202)	58,679	(1,784,523)	-	(1,784,523)	117,358	(1,667,165)	117,358	(1,549,807)	117,358	(1,432,449)
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	(121,791)	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)
15	Average Tax accruals	-	73,920	73,920	434	74,354	5,673	79,593	3,869	83,462	3,969	87,431
16	Excess Deferred Taxes	-	(2,667,246)	(2,667,246)	-	(2,667,246)	23,828	(2,643,418)	47,655	(2,595,763)	47,656	(2,548,107)
17	Deferred charges	1,335,684	(276,839)	1,058,845	-	1,058,845	93,998	1,152,843	127,114	1,279,956	11,710	1,291,666
18	Total Rate Base	71,864,267	(296,074)	71,568,193	434	71,568,627	7,973,250	79,541,443	5,069,537	84,610,980	4,864,556	89,475,536
19	Return on Rate Base			5.82%		7.54%		7.67%		7.67%		7.67%

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
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Sewer Operations CWS - NC Uniform
Rate Base and Rate of Return

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]+[F]	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	Net Operating Income	3,293,898	485,439	3,779,337	1,313,870	5,093,207	2,278,286	6,057,623	727,208	6,784,831	656,102	7,440,933
2	Gross Plant In Service	112,861,840	3,105,253	115,967,093	-	115,967,093	11,465,467	127,432,560	10,264,078	137,696,638	9,749,574	147,446,212
3	Accumulated Depreciation	(28,498,585)	(1,074,436)	(29,573,021)	-	(29,573,021)	(697,596)	(30,270,616)	(1,418,753)	(31,689,369)	(1,818,446)	(33,507,814)
4	Net Plant In Service	84,363,255	2,030,817	86,394,073	-	86,394,073	10,767,871	97,161,944	8,845,325	106,007,269	7,931,128	113,938,398
5	Cash Working Capital	1,065,936	47,987	1,113,923	-	1,113,923	80,619	1,194,541	32,085	1,226,627	7,598	1,234,225
6	Contributions In Aid of Constructio	(16,739,382)	313,086	(16,426,296)	-	(16,426,296)	626,172	(15,800,124)	626,172	(15,173,952)	626,172	(14,547,780)
7	Advances in Aid of Construction	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)
8	Accumulated Deferred Income Tax	(2,388,503)	(676,684)	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)
9	Customer Deposits	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)
10	Inventory	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833
11	Gain on Sale and Flowback Taxes	-	(92,681)	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)
12	Net Plant Acquisition Adjustment	387,702	8,716	396,418	-	396,418	17,433	413,851	17,433	431,283	17,433	448,716
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	(139,708)	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)
15	Average Tax accruals	-	57,376	57,376	459	57,835	6,241	63,617	5,043	68,660	4,737	73,398
16	Excess Deferred Taxes	-	(1,591,295)	(1,591,295)	-	(1,591,295)	14,216	(1,577,079)	28,432	(1,548,647)	28,431	(1,520,216)
17	Deferred Charges	2,212,378	(1,271,626)	940,752	-	940,752	(38,123)	902,629	(73,111)	829,517	(61,229)	768,288
18	Total Rate Base	68,819,440	(1,314,011)	67,505,429	459	67,505,888	11,474,428	78,979,857	9,481,379	88,461,236	8,554,270	97,015,506
19	Return on Rate Base			5.60%		7.54%		7.67%		7.67%		7.67%

Combined Operations		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Rate Base and Rate of Return												
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]+[F]	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	Net Operating Income	424,145	211,954	636,100	453,479	1,089,578	701,128	1,337,227	178,122	1,515,350	74,353	1,589,704
2	Gross Plant In Service	23,861,059	936,879	24,797,939	-	24,797,939	3,204,602	28,002,541	2,282,346	30,284,887	1,359,480	31,644,367
3	Accumulated Depreciation	(5,773,139)	(172,663)	(5,945,802)	-	(5,945,802)	(437,719)	(6,383,521)	(166,084)	(6,549,606)	(529,065)	(7,078,670)
4	Net Plant In Service	18,087,921	764,216	18,852,137	-	18,852,137	2,766,883	21,619,019	2,116,262	23,735,281	830,415	24,565,696
5	Cash Working Capital	349,898	40,924	390,822	-	390,822	21,227	412,049	13,651	425,700	13,904	439,604
6	Contributions In Aid of Constructio	(4,778,513)	103,709	(4,674,804)	-	(4,674,804)	207,418	(4,467,386)	207,418	(4,259,968)	207,418	(4,052,549)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Tax	(655,310)	241,875	(413,435)	-	(413,435)	-	(413,435)	-	(413,435)	-	(413,435)
9	Customer Deposits	(37,488)	-	(37,488)	-	(37,488)	-	(37,488)	-	(37,488)	-	(37,488)
10	Inventory	6,790	-	6,790	-	6,790	-	6,790	-	6,790	-	6,790
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	860,188	(29,852)	830,336	-	830,336	(59,704)	770,632	(59,704)	710,928	(59,704)	651,224
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	-	9,924	9,924	165	10,088	1,768	11,692	912	12,604	565	13,169
16	Excess Deferred Taxes	-	(733,284)	(733,284)	-	(733,284)	6,829	(726,455)	13,658	(712,797)	13,659	(699,138)
17	Deferred Charges	244,982	(34,287)	210,694	-	210,694	49,329	260,023	30,190	290,213	(36,797)	253,416
18	Total Rate Base	14,078,467	363,224	14,441,691	165	14,441,856	2,993,751	17,435,442	2,322,386	19,757,828	969,461	20,727,289
19	Return on Rate Base			4.40%		7.54%		7.67%		7.67%		7.67%

Water Operations		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Rate Base and Rate of Return												
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]+[F]	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	Net Operating Income	(141,474)	250,918	109,444	171,747	281,191	340,892	450,336	57,917	508,253	31,675	539,929
2	Gross Plant In Service	7,156,465	227,363	7,383,828	-	7,383,828	2,229,136	9,612,963	695,081	10,308,044	499,308	10,807,352
3	Accumulated Depreciation	(2,482,268)	(28,865)	(2,511,133)	-	(2,511,133)	(145,000)	(2,656,133)	6,669	(2,649,463)	(123,983)	(2,773,446)
4	Net Plant In Service	4,674,196	198,499	4,872,695	-	4,872,695	2,084,136	6,956,831	701,750	7,658,581	375,325	8,033,905
5	Cash Working Capital	172,415	19,061	191,476	-	191,476	6,553	198,029	5,830	203,860	6,031	209,890
6	Contributions In Aid of Constructio	(1,075,431)	28,392	(1,047,039)	-	(1,047,039)	56,783	(990,256)	56,783	(933,473)	56,783	(876,690)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Tax	(186,225)	166,443	(19,782)	-	(19,782)	-	(19,782)	-	(19,782)	-	(19,782)
9	Customer Deposits	(18,525)	-	(18,525)	-	(18,525)	-	(18,525)	-	(18,525)	-	(18,525)
10	Inventory	3,355	-	3,355	-	3,355	-	3,355	-	3,355	-	3,355
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	(13,719)	(7,927)	(21,646)	-	(21,646)	(15,854)	(37,500)	(15,854)	(53,354)	(15,854)	(69,208)
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	-	4,362	4,362	62	4,424	1,329	5,691	402	6,092	289	6,381
16	Excess Deferred Taxes	-	(362,366)	(362,366)	-	(362,366)	3,375	(358,991)	6,749	(352,242)	6,750	(345,492)
17	Deferred charges	143,157	(18,568)	124,589	-	124,589	8,371	132,960	(529)	132,430	(16,318)	116,113
18	Total Rate Base	3,699,223	27,896	3,727,119	62	3,727,180	2,144,693	5,871,812	755,131	6,626,942	413,006	7,039,948
19	Return on Rate Base			2.94%		7.54%		7.67%		7.67%		7.67%

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
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Sewer Operations		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Rate Base and Rate of Return				Historical	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Description	Total Per Books	Pro-Forma Adjustment	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
				=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
1	Net Operating Income	565,619	(38,964)	526,656	281,732	808,387	360,236	886,891	120,205	1,007,097	42,679	1,049,775
2	Gross Plant In Service	16,704,595	709,516	17,414,111	-	17,414,111	975,466	18,389,577	1,587,265	19,976,843	860,172	20,837,015
3	Accumulated Depreciation	(3,290,870)	(143,799)	(3,434,669)	-	(3,434,669)	(292,720)	(3,727,389)	(172,753)	(3,900,142)	(405,082)	(4,305,224)
4	Net Plant In Service	13,413,725	565,717	13,979,442	-	13,979,442	682,747	14,662,189	1,414,512	16,076,701	455,090	16,531,791
5	Cash Working Capital	177,483	21,862	199,346	-	199,346	14,674	214,020	7,820	221,840	7,874	229,714
6	Contributions In Aid of Constructio	(3,703,083)	75,318	(3,627,765)	-	(3,627,765)	150,635	(3,477,130)	150,635	(3,326,495)	150,635	(3,175,860)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Tax	(469,085)	75,432	(393,654)	-	(393,654)	-	(393,654)	-	(393,654)	-	(393,654)
9	Customer Deposits	(18,963)	-	(18,963)	-	(18,963)	-	(18,963)	-	(18,963)	-	(18,963)
10	Inventory	3,434	-	3,434	-	3,434	-	3,434	-	3,434	-	3,434
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	873,907	(21,925)	851,982	-	851,982	(43,850)	808,132	(43,850)	764,282	(43,850)	720,432
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	-	5,562	5,562	103	5,665	440	6,001	510	6,511	276	6,787
16	Excess Deferred Taxes	-	(370,918)	(370,918)	-	(370,918)	3,454	(367,464)	6,909	(360,555)	6,909	(353,646)
17	Deferred Charges	101,825	(15,719)	86,105	-	86,105	40,958	127,064	30,719	157,782	(20,479)	137,303
18	Total Rate Base	10,379,244	335,328	10,714,572	103	10,714,675	849,058	11,563,630	1,567,255	13,130,885	556,455	13,687,340
19	Return on Rate Base			4.92%		7.54%		7.67%		7.67%		7.67%

Rate Base and Rate of Return

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
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Water Plant in Service		CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	Depreciation Rate
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					=[A]*[B]		=[C]*[D]		=[C]*[F]		=[G]*[H]		=[I]*[J]	
55	141246	Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-	4.00%
56	141247	Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-	4.00%
57	141248	Receiving Wells	176,744	-	176,744	-	176,744	-	176,744	-	176,744	-	176,744	2.00%
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-	14.29%
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-	14.29%
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-	-	-	-	14.29%
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-	-	-	-	2.50%
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-	-	-	-	2.50%
63	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-	-	-	-	2.50%
64	141255	Plant Sewers Treatment Plt	23,751	-	23,751	-	23,751	-	23,751	-	23,751	-	23,751	2.50%
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-	-	-	-	2.50%
66	141257	Outfall Lines	-	-	-	-	-	-	-	-	-	-	-	1.00%
67	141258	Reservoirs	-	-	-	-	-	-	-	-	-	-	-	0.00%
68	141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-	0.00%
69	141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	0.00%
70	141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-	0.00%
71	141262	Reuse Mtr /Installations	-	-	-	-	-	-	-	-	-	-	-	0.00%
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	-	-	-	-	-	-	2.00%
73	141264	Reuse Transmission and Dist	-	-	-	-	-	-	-	-	-	-	-	2.00%
74	141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-	0.00%
75	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	0.00%
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-	0.00%
77	141268	Other and Misc Equip Source Supply	260	-	260	-	260	-	260	-	260	-	260	2.50%
78	141269	Other and Misc Equip WTP	21,784	-	21,784	-	21,784	-	21,784	-	21,784	-	21,784	2.50%
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	0.00%
80	141271	Other Tangible Plant	38,399	-	38,399	-	38,399	-	38,399	-	38,399	-	38,399	2.50%
81	141272	Other Plant Collection	-	-	-	-	-	-	-	-	-	-	-	2.00%
82	141273	Other Plant Pump	-	-	-	-	-	-	-	-	-	-	-	2.50%
83	141274	Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-	2.50%
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-	2.50%
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-	2.50%
86	141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-	0.00%
87	141278	Plant Alloc	207,809	-	207,809	-	207,809	-	207,809	-	207,809	-	207,809	6.67%
88	141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-	0.00%
89	141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	0.00%
90	141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-	0.00%
91	141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-	0.00%
92	141283	Concession	-	-	-	-	-	-	-	-	-	-	-	0.00%
93	141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	0.00%
94	141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	0.00%
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	0.00%
96	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	0.00%
97	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	0.00%
98	141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	0.00%
99	141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	0.00%
100	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	0.00%
101	141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	0.00%
102	141293	Plant Held for Future Use	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)	0.00%
103	141298	FA default	-	-	-	-	-	-	-	-	-	-	-	0.00%
104	141299	Utility Plant Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%
105	141301	Building	-	-	-	-	-	-	-	-	-	-	-	0.00%
106	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	0.00%
107	141303	Office Furniture	588,937	(10,384)	578,553	[1]	578,553	-	578,553	-	578,553	-	578,553	10.00%
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00%
109	141305	Stores Equipment	16,175	1,257	17,431	[1],[2]	17,431	2,530	19,962	2,530	22,492	2,530	25,022	3.33%

Water Plant in Service			CWS - NC Uniform											
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	Depreciation Rate
						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]	
110	141306	Lab Equipment	131,549	792	132,341	-	132,341	1,583	133,924	1,583	135,507	1,583	137,090	10.00%
111	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00%
112	141308	Tool Shop Equipment	1,081,618	3,126 [1],[2]	1,084,743	-	1,084,743	6,429	1,091,172	6,429	1,097,601	6,429	1,104,029	5.00%
113	141309	Power Operated Equipment	363,217	3,270 [2]	366,487	-	366,487	6,540	373,027	6,540	379,567	6,540	386,107	10.00%
114	141310	Communications Equipment	313,787	824 [1],[2]	314,611	-	314,611	531,277	845,888	43,916	889,804	161,656	1,051,460	10.00%
115	141311	Misc Equipment	200,698	4,133 [2]	204,831	-	204,831	8,266	213,096	8,266	221,362	8,266	229,628	3.33%
116	141399	Building and Equipment Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%
117	141401	Vehicles	2,053,046	(214) [1],[2]	2,052,832	-	2,052,832	-	2,052,832	-	2,052,832	-	2,052,832	20.00%
118	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%
119	141501	Computer Hardware	702	(30) [1]	672	-	672	-	672	-	672	-	672	0.00%
120	141502	Desktop/Laptop Computers	15,859	(679) [1]	15,181	-	15,181	-	15,181	-	15,181	-	15,181	0.00%
121	141503	Mainframe Computers	133,851	(4,591) [1]	129,260	-	129,260	-	129,260	-	129,260	-	129,260	0.00%
122	141504	Mini Comp Wtr	1,303,576	(42,957) [1]	1,260,619	-	1,260,619	-	1,260,619	-	1,260,619	-	1,260,619	0.00%
123	141601	Computer Software	104,466	(4,470) [1]	99,996	-	99,996	-	99,996	-	99,996	-	99,996	0.00%
124	141602	Comp Systems	3,323,886	(136,755) [1]	3,187,131	-	3,187,131	-	3,187,131	-	3,187,131	-	3,187,131	0.00%
125	141603	Micro Systems	65,896	(2,375) [1]	63,521	-	63,521	-	63,521	-	63,521	-	63,521	0.00%
126	141699	Computer Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%
127		Total Plant in Service - Water	126,050,522	3,409,066	129,459,588	-	129,459,588	8,984,936	138,444,524	6,845,198	145,289,721	7,036,951	152,326,672	

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

Docket No. W-354, Sub 400
Appendix 2
Schedule A-1a
Page 4 of 7

Sewer Plant in Service			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	Depreciation Rate
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]	
128	141101	Land and Rights General	-	-	-	-	-	-	-	-	-	-	-	0.00%
129	141102	Land and Rights Pump	-	-	-	-	-	-	-	-	-	-	-	0.00%
130	141103	Land and Rights Water	-	-	-	-	-	-	-	-	-	-	-	0.00%
131	141104	Land and Rights Trans	-	-	-	-	-	-	-	-	-	-	-	0.00%
132	141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-	-	-	0.00%
133	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	-	-	0.00%
134	141107	Land and Rights Treatment	39,167	-	39,167	-	39,167	-	39,167	-	39,167	-	39,167	0.00%
135	141108	Land and Rights Reclaim	1,150	-	1,150	-	1,150	-	1,150	-	1,150	-	1,150	0.00%
136	141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%
137	141201	Organization	883,492	-	883,492	-	883,492	-	883,492	-	883,492	-	883,492	2.50%
138	141202	Franchises	127,476	-	127,476	-	127,476	-	127,476	-	127,476	-	127,476	2.50%
139	141203	Struct and Improv General Plant	1,683,989	13,046	1,697,035	-	1,697,035	26,092	1,723,127	26,092	1,749,220	26,092	1,775,312	2.00%
140	141204	Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	-	-	-	2.00%
141	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	-	-	-	2.00%
142	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	-	-	-	2.00%
143	141207	Struct and Improv Collect Plant	104,581	2,126	106,707	-	106,707	4,252	110,959	4,252	115,211	4,252	119,463	2.00%
144	141208	Struct and Improv Pump Plant	11,318,289	530,325	11,848,614	-	11,848,614	45,105	11,893,719	861,639	12,755,358	768,434	13,523,792	2.00%
145	141209	Struct and Improv Treatment Plant	20,050,256	24,992	20,075,249	-	20,075,249	6,688,683	26,763,931	6,923,194	33,687,126	6,676,958	40,364,084	2.50%
146	141210	Struct and Improv Reclaim WTP	3,271	-	3,271	-	3,271	-	3,271	-	3,271	-	3,271	2.50%
147	141211	Struct and Improv Reclaim Wtr Dist	180,481	98	180,579	-	180,579	196	180,776	196	180,972	196	181,168	2.50%
148	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	0.00%
149	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	0.00%
150	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	0.00%
151	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	0.00%
152	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	0.00%
153	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	0.00%
154	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	0.00%
155	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	0.00%
156	141220	Struct and Improv Office	322,724	(8,721)	314,003	-	314,003	-	314,003	-	314,003	-	314,003	10.00%
157	141221	Collecting Reservoirs	-	-	-	-	-	-	-	-	-	-	-	2.00%
158	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	0.00%
159	141223	Wells and Springs	-	-	-	-	-	-	-	-	-	-	-	2.00%
160	141224	Infiltration Gallery	-	-	-	-	-	-	-	-	-	-	-	2.50%
161	141225	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	1.00%
162	141226	Power Generation Equipment	297,974	-	297,974	-	297,974	-	297,974	-	297,974	-	297,974	10.00%
163	141227	Electric Pump Equip Src Pump	-	-	-	-	-	-	-	-	-	-	-	14.29%
164	141228	Electric Pump Equip WTP	-	-	-	-	-	-	-	-	-	-	-	3.33%
165	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	14.29%
166	141230	Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-	2.50%
167	141231	Dist Resv and Standpipes	20,648	-	20,648	-	20,648	-	20,648	-	20,648	-	20,648	2.00%
168	141232	Trans and Distr Mains	68,271	-	68,271	-	68,271	-	68,271	-	68,271	-	68,271	1.00%
169	141233	Service Lines	935	120	1,055	-	1,055	241	1,296	241	1,536	241	1,777	2.00%
170	141234	Meters	-	-	-	-	-	-	-	-	-	-	-	3.33%
171	141235	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	3.33%
172	141236	Hydrants	-	-	-	-	-	-	-	-	-	-	-	2.50%
173	141237	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	10.00%
174	141238	Power Gen Equip Coll Plt	107,623	-	107,623	-	107,623	-	107,623	-	107,623	-	107,623	10.00%
175	141239	Power Gen Equip Pump Plt	53,341	85	53,425	-	53,425	169	53,594	169	53,763	169	53,932	10.00%
176	141240	Power Gen Equip Treat Plt	308,117	7,124	315,240	-	315,240	14,248	329,488	14,248	343,735	71,683	415,418	10.00%
177	141241	Sewer Force Main	3,864,919	43,427	3,908,347	-	3,908,347	86,855	3,995,201	86,855	4,082,056	86,855	4,168,911	1.33%
178	141242	Sewer Gravity Main	18,387,484	2,045,441	20,432,926	-	20,432,926	2,026,606	22,459,532	797,420	23,256,952	976,868	24,233,820	1.00%
179	141243	Manholes	1,706,858	46,527	1,753,385	-	1,753,385	93,055	1,846,440	93,055	1,939,494	93,055	2,032,549	1.00%
180	141244	Special Collection Structures	7,032	127	7,159	-	7,159	253	7,412	253	7,665	253	7,918	2.00%
181	141245	Service to Customers	2,179,151	100,641	2,279,791	-	2,279,791	201,281	2,481,073	201,281	2,682,354	201,281	2,883,636	1.33%

Sewer Plant in Service			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	Depreciation Rate
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]		
					=[A]+[B]		=[C]+[D]		=[G]+[F]		=[I]+[H]		=[K]+[J]		
182	141246	Flow Measure Devices	143,165	3,091	[2]	146,256	146,256	6,182	152,439	6,182	158,621	6,182	164,803	4.00%	
183	141247	Flow Measure Install	1,106	9	[2]	1,115	1,115	18	1,133	18	1,151	18	1,169	4.00%	
184	141248	Receiving Wells	211,824	19,729	[2]	231,554	231,554	39,459	271,013	39,459	310,472	39,459	349,930	2.00%	
185	141249	Pumping Equip Pump Plt	4,835,081	93,680	[2]	4,928,761	4,928,761	187,360	5,116,121	187,360	5,303,481	187,360	5,490,840	14.29%	
186	141250	Pumping Equip Reclaim WTP	37,868	523	[2]	38,392	38,392	1,047	39,438	1,047	40,485	1,047	41,532	14.29%	
187	141251	Pumping Equip Rcl Wtr Dist	80,351	1,933	[2]	82,285	82,285	3,867	86,152	3,867	90,019	3,867	93,886	14.29%	
188	141252	Treat/Disp Equip Lagoon	595,059	3,204	[2]	598,263	598,263	6,408	604,671	6,408	611,079	6,408	617,487	2.50%	
189	141253	Treat/Disp Equip Trt Plt	19,453,877	210,764	[2]	19,664,641	19,664,641	1,856,677	21,521,318	833,429	22,354,746	421,483	22,776,229	2.50%	
190	141254	Treat/Disp Equip Rclm Wtr	16,414	4,720	[2]	21,134	21,134	9,440	30,574	9,440	40,014	9,440	49,453	2.50%	
191	141255	Plant Sewers Treatment Plt	17,924,214	26,660	[2]	17,950,874	17,950,874	53,320	18,004,194	53,320	18,057,514	53,320	18,110,834	2.50%	
192	141256	Plant Sewers Reclaim Wtr	5,802	84	[2]	5,886	5,886	168	6,054	168	6,223	168	6,391	2.50%	
193	141257	Outfall Lines	645,213	21,421	[2]	666,634	666,634	42,842	709,476	42,842	752,317	42,842	795,159	1.00%	
194	141258	Reservoirs	-	-	-	-	-	-	-	-	-	-	-	0.00%	
195	141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-	0.00%	
196	141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	0.00%	
197	141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-	0.00%	
198	141262	Reuse Mtr / Installations	-	-	-	-	-	-	-	-	-	-	-	0.00%	
199	141263	Reuse Dist Reservoirs	3,507	12	[2]	3,519	3,519	24	3,542	24	3,566	24	3,590	2.00%	
200	141264	Reuse Transmission and Dist	85,783	5,173	[2]	90,956	90,956	10,345	101,301	10,345	111,646	10,345	121,991	2.00%	
201	141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-	0.00%	
202	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	0.00%	
203	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-	0.00%	
204	141268	Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-	2.50%	
205	141269	Other and Misc Equip WTP	-	-	-	-	-	-	-	-	-	-	-	2.50%	
206	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	0.00%	
207	141271	Other Tangible Plant	14,761	1,163	[2]	15,924	15,924	2,326	18,250	2,326	20,577	2,326	22,903	2.50%	
208	141272	Other Plant Collection	21,466	66	[2]	21,532	21,532	132	21,664	132	21,796	132	21,928	2.00%	
209	141273	Other Plant Pump	471,049	705	[2]	471,754	471,754	1,409	473,163	1,409	474,572	1,409	475,982	2.50%	
210	141274	Other Plant Treatment	340,035	7,745	[2]	347,779	347,779	15,489	363,269	15,489	378,758	15,489	394,247	2.50%	
211	141275	Other Plant Reclaim Water Trt	650	-	-	650	650	-	650	-	650	-	650	2.50%	
212	141276	Other Plant Reclaim Water Dist	460	-	-	460	460	-	460	-	460	-	460	2.50%	
213	141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-	0.00%	
214	141278	Plant Alloc	526,952	-	-	526,952	526,952	-	526,952	-	526,952	-	526,952	6.67%	
215	141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-	0.00%	
216	141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	0.00%	
217	141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-	0.00%	
218	141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-	0.00%	
219	141283	Concession	-	-	-	-	-	-	-	-	-	-	-	0.00%	
220	141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	0.00%	
221	141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	0.00%	
222	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	0.00%	
223	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	0.00%	
224	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	0.00%	
225	141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	0.00%	
226	141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	0.00%	
227	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	0.00%	
228	141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	0.00%	
229	141293	Plant Held for Future Use	(227,990)	-	(227,990)	-	(227,990)	-	(227,990)	-	(227,990)	-	(227,990)	0.00%	
230	141298	FA default	-	-	-	-	-	-	-	-	-	-	-	0.00%	
231	141299	Utility Plant Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%	
232	141301	Building	-	-	-	-	-	-	-	-	-	-	-	0.00%	
233	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	0.00%	
234	141303	Office Furniture	336,598	(6,195)	[1]	330,403	330,403	-	330,403	-	330,403	-	330,403	10.00%	
235	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00%	
236	141305	Stores Equipment	7,075	414	[1],[2]	7,489	7,489	839	8,328	839	9,166	839	10,005	3.33%	

Sewer Plant in Service			CWS - NC Uniform												
Line No.	Account	Description	Base Case		Base Case		WSIP		WSIP		WSIP		WSIP		Depreciation Rate
			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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]		
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]		
237	141306	Lab Equipment	194,916	1,955	[2]	196,871	196,871	3,909	200,780	3,909	204,690	3,909	208,599	10.00%	
238	141307	Rental Equipment	-	-		-	-	-	-	-	-	-	-	0.00%	
239	141308	Tool Shop Equipment	552,921	2,001	[1],[2]	554,922	554,922	4,108	559,030	4,108	563,138	4,108	567,247	5.00%	
240	141309	Power Operated Equipment	460,437	9,807	[2]	470,245	470,245	19,614	489,859	19,614	509,473	19,614	529,088	10.00%	
241	141310	Communications Equipment	187,294	2,081	[1],[2]	189,375	189,375	5,967	195,342	5,967	201,310	5,967	207,277	10.00%	
242	141311	Misc Equipment	41,714	3,740	[2]	45,454	45,454	7,480	52,935	7,480	60,415	7,480	67,896	3.33%	
243	141399	Building and Equipment Clearing	-	-		-	-	-	-	-	-	-	-	0.00%	
244	141401	Vehicles	1,224,859	(128)	[1]	1,224,732	1,224,732	-	1,224,732	-	1,224,732	-	1,224,732	20.00%	
245	141499	Vehicles Clearing	-	-		-	-	-	-	-	-	-	-	0.00%	
246	141501	Computer Hardware	419	(18)	[1]	401	401	-	401	-	401	-	401	0.00%	
247	141502	Desktop/Laptop Computers	9,462	(405)	[1]	9,057	9,057	-	9,057	-	9,057	-	9,057	0.00%	
248	141503	Mainframe Computers	79,857	(2,739)	[1]	77,117	77,117	-	77,117	-	77,117	-	77,117	0.00%	
249	141504	Mini Comp Wtr	777,721	(25,628)	[1]	752,093	752,093	-	752,093	-	752,093	-	752,093	0.00%	
250	141601	Computer Software	62,325	(2,667)	[1]	59,658	59,658	-	59,658	-	59,658	-	59,658	0.00%	
251	141602	Comp Systems	1,983,050	(81,589)	[1]	1,901,461	1,901,461	-	1,901,461	-	1,901,461	-	1,901,461	0.00%	
252	141603	Micro Systems	39,314	(1,417)	[1]	37,897	37,897	-	37,897	-	37,897	-	37,897	0.00%	
253	141699	Computer Clearing	-	-		-	-	-	-	-	-	-	-	0.00%	
254		Total Plant in Service - Sewer	112,861,840	3,105,253		115,967,093	-	115,967,093	11,465,467	127,432,560	10,264,078	137,696,638	9,749,574	147,446,212	

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Test Year: March 31, 2022
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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
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Water 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]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	Depreciation Rate
						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]	
					[C]	[E]	[F]	[G]	[H]	[I]	[J]	[K]		
					=[A]+[B]	=[C]+[D]		=[C]+[F]		=[I]+[J]				
55	141246	Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-	4.00%
56	141247	Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-	4.00%
57	141248	Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	2.00%
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-	14.29%
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-	14.29%
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-	-	-	-	14.29%
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-	-	-	-	2.50%
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-	-	-	-	2.50%
63	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-	-	-	-	2.50%
64	141255	Plant Sewers Treatment Plt	-	-	-	-	-	-	-	-	-	-	-	2.50%
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-	-	-	-	2.50%
66	141257	Outfall Lines	-	-	-	-	-	-	-	-	-	-	-	1.00%
67	141258	Reservoirs	-	-	-	-	-	-	-	-	-	-	-	0.00%
68	141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-	0.00%
69	141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	0.00%
70	141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-	0.00%
71	141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-	0.00%
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	-	-	-	-	-	-	2.00%
73	141264	Reuse Transmission and Dist	-	-	-	-	-	-	-	-	-	-	-	2.00%
74	141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-	0.00%
75	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	0.00%
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-	0.00%
77	141268	Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-	2.50%
78	141269	Other and Misc Equip WTP	-	-	-	-	-	-	-	-	-	-	-	2.50%
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	0.00%
80	141271	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	2.50%
81	141272	Other Plant Collection	-	-	-	-	-	-	-	-	-	-	-	2.00%
82	141273	Other Plant Pump	-	-	-	-	-	-	-	-	-	-	-	2.50%
83	141274	Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-	2.50%
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-	2.50%
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-	2.50%
86	141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-	0.00%
87	141278	Plant Alloc	-	-	-	-	-	-	-	-	-	-	-	6.67%
88	141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-	0.00%
89	141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	0.00%
90	141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-	0.00%
91	141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-	0.00%
92	141283	Concession	-	-	-	-	-	-	-	-	-	-	-	0.00%
93	141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	0.00%
94	141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	0.00%
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	0.00%
96	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	0.00%
97	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	0.00%
98	141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	0.00%
99	141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	0.00%
100	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	0.00%
101	141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	0.00%
102	141293	Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	0.00%
103	141298	FA default	-	-	-	-	-	-	-	-	-	-	-	0.00%
104	141299	Utility Plant Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%
105	141301	Building	-	-	-	-	-	-	-	-	-	-	-	0.00%
106	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	0.00%
107	141303	Office Furniture	46,761.92	(1,247.60)	[1]	45,514.32		45,514.32		45,514.32		45,514.32		10.00%
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00%
109	141305	Stores Equipment	376.20	10.21	[1],[2]	386.41		386.41	22.45	408.85	22.45	431.30	22.45	3.33%
110	141306	Lab Equipment	14,468.66	154.56		14,623.22		14,623.22	309.12	14,932.34	309.12	15,241.46	309.12	10.00%

Water 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]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	Depreciation Rate
						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]		= [G]+[H]		= [I]+[J]		
111	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	0.00%	
112	141308	Tool Shop Equipment	103,229.17	746.61 [1],[2]	103,975.79	-	103,975.79	1,514.53	105,490.31	1,514.53	107,004.84	1,514.53	5.00%	
113	141309	Power Operated Equipment	11,645.00	534.66 [2]	12,179.66	-	12,179.66	1,069.32	13,248.98	1,069.32	14,318.30	1,069.32	10.00%	
114	141310	Communications Equipment	80,388.12	3,379.06 [1],[2]	83,767.18	-	83,767.18	7,121.65	90,888.83	7,121.65	98,010.48	7,121.65	10.00%	
115	141311	Misc Equipment	389.36	46.54 [2]	435.90	-	435.90	93.08	528.97	93.08	622.05	93.08	3.33%	
116	141399	Building and Equipment Clearing	-	-	-	-	-	-	-	-	-	-	0.00%	
117	141401	Vehicles	222,409.97	(25.69) [1],[2]	222,384.28	-	222,384.28	-	222,384.28	-	222,384.28	-	20.00%	
118	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-	0.00%	
119	141501	Computer Hardware	96.57	(3.61) [1]	92.96	-	92.96	-	92.96	-	92.96	-	0.00%	
120	141502	Desktop/Laptop Computers	2,180.89	(81.53) [1]	2,099.36	-	2,099.36	-	2,099.36	-	2,099.36	-	0.00%	
121	141503	Mainframe Computers	18,406.79	(551.63) [1]	17,855.16	-	17,855.16	-	17,855.16	-	17,855.16	-	0.00%	
122	141504	Mini Comp Wtr	178,048.07	(5,161.18) [1]	172,886.89	-	172,886.89	-	172,886.89	-	172,886.89	-	0.00%	
123	141601	Computer Software	14,365.91	(537.07) [1]	13,828.84	-	13,828.84	-	13,828.84	-	13,828.84	-	0.00%	
124	141602	Comp Systems	439,499.35	(16,430.77) [1]	423,068.58	-	423,068.58	-	423,068.58	-	423,068.58	-	0.00%	
125	141603	Micro Systems	9,061.79	(285.38) [1]	8,776.41	-	8,776.41	-	8,776.41	-	8,776.41	-	0.00%	
126	141699	Computer Clearing	-	-	-	-	-	-	-	-	-	-	0.00%	
127		Total Plant in Service - Water	7,156,464.54	227,363.17	7,383,827.71	-	7,383,827.71	2,229,135.71	9,612,963.42	695,080.55	10,308,043.96	499,307.65	10,807,351.62	

Carolina Water Service, Inc. of North Carolina
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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	Depreciation Rate
						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	-	-	-	-	-	-	-	-	-	-	-	0.00%
129	141102	Land and Rights Pump	-	-	-	-	-	-	-	-	-	-	-	0.00%
130	141103	Land and Rights Water	-	-	-	-	-	-	-	-	-	-	-	0.00%
131	141104	Land and Rights Trans	-	-	-	-	-	-	-	-	-	-	-	0.00%
132	141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-	-	-	0.00%
133	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	-	-	0.00%
134	141107	Land and Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	0.00%
135	141108	Land and Rights Reclaim	-	-	-	-	-	-	-	-	-	-	-	0.00%
136	141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-	0.00%
137	141201	Organization	14,682.29	-	14,682.29	-	14,682.29	-	14,682.29	-	14,682.29	-	14,682.29	2.50%
138	141202	Franchises	41,938.00	-	41,938.00	-	41,938.00	-	41,938.00	-	41,938.00	-	41,938.00	2.50%
139	141203	Struct and Improv General Plant	287,213.79	8,388.91	295,602.70	295,602.70	16,777.83	312,380.53	16,777.83	329,158.35	16,777.83	345,936.18	2.00%	
140	141204	Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	-	-	-	2.00%
141	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	-	-	-	2.00%
142	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	-	-	-	2.00%
143	141207	Struct and Improv Collect Plant	150.00	18.98	168.98	168.98	37.96	206.94	37.96	244.91	37.96	282.87	2.00%	
144	141208	Struct and Improv Pump Plant	2,159,555.03	1,233.06	2,160,788.09	2,160,788.09	2,466.12	2,163,254.21	2,466.12	2,165,720.33	2,466.12	2,168,186.45	2.00%	
145	141209	Struct and Improv Treatment Plant	1,837,411.82	5,252.64	1,842,664.46	1,842,664.46	369,235.89	2,211,900.36	817,649.15	3,029,549.51	10,505.29	3,040,054.79	2.50%	
146	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-	2.50%
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	-	2.50%
148	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	0.00%
149	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	0.00%
150	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	0.00%
151	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	0.00%
152	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	0.00%
153	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	0.00%
154	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	0.00%
155	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	0.00%
156	141220	Struct and Improv Office	133,335.54	(1,797.75)	131,537.79	131,537.79	-	131,537.79	-	131,537.79	-	131,537.79	-	10.00%
157	141221	Collecting Reservoirs	-	-	-	-	-	-	-	-	-	-	-	2.00%
158	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	0.00%
159	141223	Wells and Springs	-	-	-	-	-	-	-	-	-	-	-	2.00%
160	141224	Infiltration Gallery	-	-	-	-	-	-	-	-	-	-	-	2.50%
161	141225	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	1.00%
162	141226	Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	10.00%
163	141227	Electric Pump Equip Sec Pump	-	-	-	-	-	-	-	-	-	-	-	14.29%
164	141228	Electric Pump Equip WTP	-	-	-	-	-	-	-	-	-	-	-	3.33%
165	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	14.29%
166	141230	Water Treatment Equipment	956,339.84	-	956,339.84	956,339.84	-	956,339.84	-	956,339.84	-	956,339.84	-	2.50%
167	141231	Dist Resv and Standpipes	5,051.35	-	5,051.35	5,051.35	-	5,051.35	-	5,051.35	-	5,051.35	-	2.00%
168	141232	Trans and Distr Mains	16,701.52	-	16,701.52	16,701.52	-	16,701.52	-	16,701.52	-	16,701.52	-	1.00%
169	141233	Service Lines	-	-	-	-	-	-	-	-	-	-	-	2.00%
170	141234	Meters	-	-	-	-	-	-	-	-	-	-	-	3.33%
171	141235	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	3.33%
172	141236	Hydrants	-	-	-	-	-	-	-	-	-	-	-	2.50%
173	141237	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	10.00%
174	141238	Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-	-	-	10.00%
175	141239	Power Gen Equip Pump Plt	68,263.85	4,969.17	73,233.02	73,233.02	9,938.34	83,171.37	9,938.34	93,109.71	9,938.34	103,048.05	10.00%	
176	141240	Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-	-	-	10.00%
177	141241	Sewer Force Main	227,006.20	5,486.27	232,492.47	232,492.47	10,972.53	243,465.00	10,972.53	254,437.54	10,972.53	265,410.07	1.33%	
178	141242	Sewer Gravity Main	5,330,922.73	610,588.75	5,941,511.47	5,941,511.47	365,092.34	6,306,603.81	133,237.14	6,439,840.95	364,184.67	6,804,025.62	1.00%	
179	141243	Manholes	49,843.28	3,550.01	53,393.29	53,393.29	7,100.03	60,493.32	7,100.03	67,593.35	7,100.03	74,693.37	1.00%	
180	141244	Special Collection Structures	775.00	-	775.00	775.00	-	775.00	-	775.00	-	775.00	-	2.00%
181	141245	Service to Customers	272,828.54	51,917.57	324,746.11	324,746.11	103,835.13	428,581.24	103,835.13	532,416.37	103,835.13	636,251.50	1.33%	
182	141246	Flow Measure Devices	17,805.55	74.68	17,880.23	17,880.23	149.36	18,029.58	149.36	18,178.94	149.36	18,328.29	4.00%	

Sewer Plant in Service		Bradfield Farms - Fairfield Harbour - Treasure Cove													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	Depreciation Rate
						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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]		
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[C]+[H]		=[I]+[J]		
183	141247	Flow Measure Install	-	-	[2]	-	-	-	-	-	-	-	-	-	4.00%
184	141248	Receiving Wells	-	-	[2]	-	-	-	-	-	-	-	-	-	2.00%
185	141249	Pumping Equip Pump Plt	817,088.36	6,107.76	[2]	823,196.12	823,196.12	12,215.52	835,411.64	12,215.52	847,627.16	12,215.52	859,842.68	14.29%	
186	141250	Pumping Equip Reclaim WTP	78,717.31	5,600.58	[2]	84,317.89	84,317.89	11,201.15	95,519.04	11,201.15	106,720.19	11,201.15	117,921.34	14.29%	
187	141251	Pumping Equip Rcl Wtr Dist	-	-	[2]	-	-	-	-	-	-	-	-	-	14.29%
188	141252	Treat/Disp Equip Lagoon	55.89	-	[2]	55.89	55.89	-	55.89	-	55.89	-	55.89	-	2.50%
189	141253	Treat/Disp Equip Trt Plt	2,828,541.35	12,120.35	[2]	2,840,661.70	2,840,661.70	24,240.70	2,864,902.40	146,278.22	3,011,180.62	34,410.49	3,045,591.11	2.50%	
190	141254	Treat/Disp Equip Rclm Wtr	-	-	[2]	-	-	-	-	-	-	-	-	-	2.50%
191	141255	Plant Sewers Treatment Plt	398,182.18	3,579.85	[2]	401,762.03	401,762.03	7,159.70	408,921.73	7,159.70	416,081.43	7,159.70	423,241.13	2.50%	
192	141256	Plant Sewers Reclaim Wtr	-	-	[2]	-	-	-	-	-	-	-	-	-	2.50%
193	141257	Outfall Lines	37,906.13	7,409.79	[2]	45,315.92	45,315.92	14,819.59	60,135.51	14,819.59	74,955.09	14,819.59	89,774.68	1.00%	
194	141258	Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
195	141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
196	141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
197	141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
198	141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
199	141263	Reuse Dist Reservoirs	2,763.00	-	[2]	2,763.00	2,763.00	-	2,763.00	-	2,763.00	-	2,763.00	-	2.00%
200	141264	Reuse Transmission and Dist	2,491.01	159.14	[2]	2,650.15	2,650.15	318.28	2,968.44	318.28	3,286.72	318.28	3,605.00	-	2.00%
201	141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
202	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
203	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
204	141268	Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-	-	2.50%
205	141269	Other and Misc Equip WTP	-	-	-	-	-	-	-	-	-	-	-	-	2.50%
206	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
207	141271	Other Tangible Plant	-	-	[2]	-	-	-	-	-	-	-	-	-	2.50%
208	141272	Other Plant Collection	(224.00)	-	[2]	(224.00)	(224.00)	-	(224.00)	-	(224.00)	-	(224.00)	-	2.00%
209	141273	Other Plant Pump	3,441.51	71.23	[2]	3,512.74	3,512.74	142.47	3,655.21	142.47	3,797.67	142.47	3,940.14	-	2.50%
210	141274	Other Plant Treatment	-	-	[2]	-	-	-	-	-	-	-	-	-	2.50%
211	141275	Other Plant Reclaim Water Trt	8,371.71	486.85	[2]	8,858.56	8,858.56	973.71	9,832.27	973.71	10,805.98	973.71	11,779.69	-	2.50%
212	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-	-	2.50%
213	141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
214	141278	Plant Alloc	-	-	-	-	-	-	-	-	-	-	-	-	6.67%
215	141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
216	141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
217	141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
218	141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
219	141283	Concession	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
220	141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
221	141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
222	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
223	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
224	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
225	141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
226	141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
227	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
228	141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
229	141293	Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
230	141298	FA default	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
231	141299	Utility Plant Clearing	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
232	141301	Building	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
233	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
234	141303	Office Furniture	45,045.32	(1,277.05)	[1]	43,768.27	43,768.27	-	43,768.27	-	43,768.27	-	43,768.27	-	10.00%
235	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
236	141305	Stores Equipment	2,826.66	3.51	[1],[2]	2,830.17	2,830.17	9.10	2,839.28	9.10	2,848.38	9.10	2,857.48	-	3.33%
237	141306	Lab Equipment	6,227.45	9.39	[2]	6,236.84	6,236.84	18.78	6,255.62	18.78	6,274.40	18.78	6,293.18	-	10.00%
238	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00%

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]	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]	Depreciation Rate
239	141308	Tool Shop Equipment	20,679.36	503.35	[1],[2] 21,182.70		21,182.70	1,028.50	22,211.21	1,028.50	23,239.71	1,028.50	24,268.21	5.00%
240	141309	Power Operated Equipment	53,604.09	487.56	[2] 54,091.65		54,091.65	975.11	55,066.76	975.11	56,041.87	975.11	57,016.99	10.00%
241	141310	Communications Equipment	37,854.54	4,183.70	[1],[2] 42,038.25		42,038.25	8,739.51	50,777.75	8,739.51	59,517.26	8,739.51	68,256.77	10.00%
242	141311	Misc Equipment	33,787.70	4,009.37	[2] 37,797.07		37,797.07	8,018.74	45,815.81	8,018.74	53,834.55	8,018.74	61,853.29	3.33%
243	141399	Building and Equipment Clearing	-	-	-		-	-	-	-	-	-	-	0.00%
244	141401	Vehicles	227,658.98	(26.30)	[1] 227,632.68		227,632.68	-	227,632.68	-	227,632.68	-	227,632.68	20.00%
245	141499	Vehicles Clearing	-	-	-		-	-	-	-	-	-	-	0.00%
246	141501	Computer Hardware	98.85	(3.70)	[1] 95.15		95.15	-	95.15	-	95.15	-	95.15	0.00%
247	141502	Desktop/Laptop Computers	2,232.36	(83.46)	[1] 2,148.90		2,148.90	-	2,148.90	-	2,148.90	-	2,148.90	0.00%
248	141503	Mainframe Computers	18,841.20	(564.65)	[1] 18,276.55		18,276.55	-	18,276.55	-	18,276.55	-	18,276.55	0.00%
249	141504	Mini Comp Wtr	182,250.11	(5,282.99)	[1] 176,967.12		176,967.12	-	176,967.12	-	176,967.12	-	176,967.12	0.00%
250	141601	Computer Software	14,704.96	(549.75)	[1] 14,155.21		14,155.21	-	14,155.21	-	14,155.21	-	14,155.21	0.00%
251	141602	Comp Systems	449,871.80	(16,818.54)	[1] 433,053.26		433,053.26	-	433,053.26	-	433,053.26	-	433,053.26	0.00%
252	141603	Micro Systems	9,275.65	(292.12)	[1] 8,983.53		8,983.53	-	8,983.53	-	8,983.53	-	8,983.53	0.00%
253	141699	Computer Clearing	-	-	-		-	-	-	-	-	-	-	0.00%
254		Total Plant in Service - Sewer	16,704,594.81	709,516.18	17,414,110.99	-	17,414,110.99	975,466.40	18,389,577.39	1,587,265.43	19,976,842.82	860,172.31	20,837,015.13	

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

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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

Docket No. W-354, Sub 400
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Water			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Accumulated Depreciation			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
Line No.	Account	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	142299	Acc Dep - Land	-	-	-	-	-	-	-	-	-	-	-
2	142201	Acc Dep - Organization	(240,897)	(6,051) [2]	(246,948)	-	(246,948)	(12,101)	(259,049)	(12,101)	(271,151)	(12,101)	(283,252)
3	142202	Acc Dep - Franchises	(62,101)	(2,869) [2]	(64,970)	-	(64,970)	(5,738)	(70,708)	(5,738)	(76,446)	(5,738)	(82,184)
4	142203	Acc Dep - Struct and Improv General Plant	(73,028)	(2,627) [2]	(75,655)	-	(75,655)	(5,527)	(81,182)	(5,847)	(87,029)	(6,183)	(93,212)
5	142204	Acc Dep - Struct and Improv Service Supplies	(1,174,484)	(42,382) [2]	(1,216,865)	-	(1,216,865)	(22,633)	(1,239,498)	(26,026)	(1,265,524)	(84,696)	(1,350,220)
6	142205	Acc Dep - Struct and Improv Water Treat Plt	(252,970)	(11,922) [2]	(264,892)	-	(264,892)	(24,851)	(289,743)	(26,026)	(315,769)	(27,262)	(343,030)
7	142206	Acc Dep - Struct and Improv Trans Dist Plt	22,315	39,246 [2]	61,561	-	61,561	(12,740)	48,821	(12,923)	35,898	(13,115)	22,783
8	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	-	-	-
9	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-	-	-	-	-	-	-
10	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
11	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
12	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
13	142220	Acc Dep - Struct and Improv Office	(177,447)	(26,619) [1],[2]	(204,066)	-	(204,066)	(64,672)	(268,737)	(64,672)	(333,409)	(64,672)	(398,081)
14	142221	Acc Dep - Collecting Reservoirs	2,922	(147) [2]	2,775	-	2,775	(294)	2,481	(294)	2,187	(294)	1,893
15	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-
16	142223	Acc Dep - Wells and Springs	(5,941,924)	(141,428) [2]	(6,083,352)	-	(6,083,352)	(280,021)	(6,363,373)	(282,025)	(6,645,398)	(314,089)	(6,959,487)
17	142224	Acc Dep - Infiltration Gallery	(13,030)	(565) [2]	(13,594)	-	(13,594)	(1,130)	(14,724)	(1,130)	(15,854)	(1,130)	(16,983)
18	142225	Acc Dep - Supply Mains	(21,088)	(2,392) [2]	(23,480)	-	(23,480)	(5,674)	(29,154)	(6,716)	(35,870)	(7,811)	(43,680)
19	142226	Acc Dep - Power Generation Equipment	(83,116)	(7,799) [2]	(90,916)	-	(90,916)	(15,650)	(106,565)	(15,709)	(122,274)	(17,111)	(139,385)
20	142227	Acc Dep - Electric Pump Equip Src Pump	(1,735,700)	(153,767) [2]	(1,889,467)	-	(1,889,467)	(314,514)	(2,203,981)	(322,418)	(2,526,399)	(330,725)	(2,857,125)
21	142228	Acc Dep - Electric Pump Equip WTP	(2,126,427)	(103,810) [2]	(2,230,237)	-	(2,230,237)	(215,818)	(2,446,055)	(228,863)	(2,674,918)	(239,740)	(2,914,658)
22	142229	Acc Dep - Electric Pump Equip Trans Dist	(2,349,059)	(178,359) [2]	(2,527,418)	-	(2,527,418)	(369,045)	(2,896,463)	(383,005)	(3,279,468)	(397,678)	(3,677,146)
23	142230	Acc Dep - Water Treatment Equipment	(737,346)	(43,888) [2]	(781,235)	-	(781,235)	(101,208)	(882,442)	(113,160)	(995,602)	(118,259)	(1,113,861)
24	142231	Acc Dep - Dist Resv and Standpipes	(2,006,651)	43,540 [2]	(1,963,112)	-	(1,963,112)	(182,344)	(2,145,455)	(186,174)	(2,331,629)	(189,380)	(2,521,009)
25	142232	Acc Dep - Trans and Distr Mains	(6,364,041)	(161,938) [2]	(6,525,979)	-	(6,525,979)	(351,231)	(6,877,210)	(362,651)	(7,239,861)	(365,369)	(7,605,230)
26	142233	Acc Dep - Service Lines	(1,284,075)	(76,819) [2]	(1,360,894)	-	(1,360,894)	(167,598)	(1,528,492)	(183,899)	(1,712,391)	(201,033)	(1,913,425)
27	142234	Acc Dep - Meters	(1,667,388)	(89,354) [2]	(1,756,742)	-	(1,756,742)	450,483	(1,306,259)	(170,702)	(1,476,960)	(227,373)	(1,704,334)
28	142235	Acc Dep - Meter Installations	(695,506)	(19,971) [2]	(715,477)	-	(715,477)	(41,368)	(756,845)	(43,020)	(799,865)	(44,758)	(844,623)
29	142236	Acc Dep - Hydrants	(332,884)	(10,177) [2]	(343,062)	-	(343,062)	(21,507)	(364,569)	(22,851)	(387,419)	(24,263)	(411,682)
30	142237	Acc Dep - Backflow Prevention Devices	(2,885)	546 [2]	(2,339)	-	(2,339)	908	(1,431)	702	(729)	485	(244)
31	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-	-	-
32	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
33	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-	-	-
34	142241	Acc Dep - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
35	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
36	142243	Acc Dep - Manholes	-	-	-	-	-	-	-	-	-	-	-
37	142244	Acc Dep - Special Collection Structures	-	-	-	-	-	-	-	-	-	-	-
38	142245	Acc Dep - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
39	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
40	142247	Acc Dep - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
41	142248	Acc Dep - Receiving Wells	(3,240)	(1,767) [2]	(5,008)	-	(5,008)	(3,535)	(8,543)	(3,535)	(12,077)	(3,535)	(15,612)
42	142249	Acc Dep - Pumping Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
43	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
44	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
45	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-	-	-	-
46	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-	-	-	-
47	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-	-	-	-
48	142255	Acc Dep - Plant Sewers Treatment Plt	(7,571)	(297) [2]	(7,868)	-	(7,868)	(594)	(8,462)	(594)	(9,056)	(594)	(9,650)
49	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-	-	-	-
50	142257	Acc Dep - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
51	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-	-	-	-
52	142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-	-	-	-
53	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-
54	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-	-	-	-	-	-	-
55	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-	-	-	-	-	-	-
56	142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-	-	-	-	-
57	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-
58	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-
59	142268	Acc Dep - Other and Misc Equip Source Supply	(87)	(3) [2]	(90)	-	(90)	(7)	(96)	(7)	(103)	(7)	(109)

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Accumulated Depreciation			Base Case		Base Case		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	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]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]	
60	142269	Acc Dep - Other and Misc Equip WTP	(2,313)	(272)	[2]	(2,585)	(2,585)	(545)	(3,130)	(545)	(3,675)	(545)	(4,219)	
61	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-		-	-	-	-	-	-	-	-	
62	142271	Acc Dep - Other Tangible Plant	(520,879)	(480)	[2]	(521,359)	(521,359)	(960)	(522,319)	(960)	(523,279)	(960)	(524,239)	
63	142272	Acc Dep - Other Plant Collection	-	-		-	-	-	-	-	-	-	-	
64	142273	Acc Dep - Other Plant Pump	-	-		-	-	-	-	-	-	-	-	
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	-	-		-	-	-	-	-	-	-	-	
70	142292	Acc Dep - Non-Utility Property	(25,399)	(6,930)	[2]	(32,329)	(32,329)	(13,861)	(46,190)	(13,861)	(60,051)	(13,861)	(73,912)	
71	142293	Acc Dep - Plant Held for Future Use	-	-		-	-	-	-	-	-	-	-	
72	142303	Acc Dep - Office Furniture	(445,624)	(22,368)	[1],[2]	(467,991)	(467,991)	(57,855)	(525,847)	(57,855)	(583,702)	(57,855)	(641,557)	
73	142304	Acc Dep - Office Equipment	-	-		-	-	-	-	-	-	-	-	
74	142305	Acc Dep - Stores Equipment	30	390	[1],[2]	420	420	711	1,131	630	1,761	546	2,307	
75	142306	Acc Dep - Lab Equipment	(104,519)	(5,046)	[2]	(109,565)	(109,565)	(10,225)	(119,790)	(10,375)	(130,165)	(10,534)	(140,699)	
76	142308	Acc Dep - Tool Shop Equipment	(655,810)	(23,859)	[1],[2]	(679,669)	(679,669)	(48,170)	(727,838)	(48,475)	(776,314)	(48,797)	(825,111)	
77	142309	Acc Dep - Power Operated Equipment	(168,026)	(14,658)	[2]	(182,684)	(182,684)	(29,858)	(212,542)	(30,480)	(243,022)	(31,134)	(274,156)	
78	142310	Acc Dep - Communications Equipment	(313,680)	(11,279)	[1],[2]	(324,959)	(324,959)	(28,205)	(353,165)	(38,447)	(391,612)	(77,105)	(468,717)	
79	142311	Acc Dep - Misc Equipment	(54,387)	(1,934)	[2]	(56,321)	(56,321)	(4,093)	(60,414)	(4,355)	(64,768)	(4,630)	(69,398)	
80	142401	Acc Dep - Vehicles	(1,595,975)	(96,044)	[1],[2]	(1,692,019)	(1,692,019)	(193,126)	(1,885,146)	(193,126)	(2,078,272)	(193,126)	(2,271,399)	
81	142501	Acc Dep - Computer Hardware	(180)	8	[1]	(173)	(173)	-	(173)	-	(173)	-	(173)	
82	142502	Acc Dep - Desktop/Laptop Computers	(1,653)	69	[1]	(1,584)	(1,584)	-	(1,584)	-	(1,584)	-	(1,584)	
83	142503	Acc Dep - Mainframe Computers	(136,798)	4,591	[1]	(132,207)	(132,207)	-	(132,207)	-	(132,207)	-	(132,207)	
84	142504	Acc Dep - Mini Comp Wtr	(1,151,756)	36,056	[1]	(1,115,700)	(1,115,700)	-	(1,115,700)	-	(1,115,700)	-	(1,115,700)	
85	142601	Acc Dep - Computer Software	(24,700)	1,034	[1]	(23,666)	(23,666)	-	(23,666)	-	(23,666)	-	(23,666)	
86	142602	Acc Dep - Comp Systems	(2,926,550)	120,032	[1]	(2,806,517)	(2,806,517)	-	(2,806,517)	-	(2,806,517)	-	(2,806,517)	
87	142603	Acc Dep - Micro Systems	(67,347)	2,375	[1]	(64,972)	(64,972)	-	(64,972)	-	(64,972)	-	(64,972)	
88		Total Accumulated Depreciation - Water	(35,523,277)	(1,019,933)		(36,543,210)	-	(36,543,210)	(2,154,592)	(38,697,802)	(2,851,764)	(41,549,566)	(44,683,995)	

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			Base Case			Base Case		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	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]		= [C]+[D]		= [C]+[F]		= [G]+[H]		= [I]+[J]		
146	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-		
147	142269	Acc Dep - Other and Misc Equip WIP	-	-	-	-	-	-	-	-	-	-	-		
148	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-		
149	142271	Acc Dep - Other Tangible Plant	25,577	303	[2]	25,879	25,879	559	26,438	504	26,942	445	27,387		
150	142272	Acc Dep - Other Plant Collection	(6,802)	(204)	[2]	(7,006)	(7,006)	(410)	(7,416)	(413)	(7,829)	(415)	(8,245)		
151	142273	Acc Dep - Other Plant Pump	(18,810)	(5,754)	[2]	(24,564)	(24,564)	(11,536)	(36,100)	(11,570)	(47,670)	(11,605)	(59,275)		
152	142274	Acc Dep - Other Plant Treatment	(17,431)	(2,777)	[2]	(20,208)	(20,208)	(5,864)	(26,072)	(6,232)	(32,304)	(6,619)	(38,924)		
153	142275	Acc Dep - Other Plant Reclaim Water Trt	(212)	(8)	[2]	(221)	(221)	(16)	(237)	(16)	(253)	(16)	(269)		
154	142276	Acc Dep - Other Plant Reclaim Water Dist	(147)	(6)	[2]	(153)	(153)	(11)	(164)	(11)	(176)	(11)	(187)		
155	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-		
156	142278	Acc Dep - Plant Alloc	(64,406)	(17,574)	[2]	(81,979)	(81,979)	(35,148)	(117,127)	(35,148)	(152,275)	(35,148)	(187,423)		
157	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-		
158	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-		
159	142303	Acc Dep - Office Furniture	(242,626)	(12,658)	[1],[2]	(255,284)	(255,284)	(33,040)	(288,325)	(33,040)	(321,365)	(33,040)	(354,405)		
160	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-		
161	142305	Acc Dep - Stores Equipment	329	101	[1],[2]	430	430	178	608	152	760	124	884		
162	142306	Acc Dep - Lab Equipment	(61,089)	(5,972)	[2]	(67,060)	(67,060)	(12,255)	(79,316)	(12,627)	(91,943)	(13,018)	(104,961)		
163	142308	Acc Dep - Tool Shop Equipment	(307,336)	(11,797)	[1],[2]	(319,133)	(319,133)	(23,869)	(343,002)	(24,064)	(367,066)	(24,269)	(391,335)		
164	142309	Acc Dep - Power Operated Equipment	24,496	(12,546)	[2]	11,951	11,951	(26,658)	(14,707)	(28,524)	(43,231)	(30,485)	(73,716)		
165	142310	Acc Dep - Communications Equipment	(153,772)	(5,048)	[1],[2]	(158,819)	(158,819)	(12,742)	(171,561)	(13,309)	(184,870)	(13,906)	(198,776)		
166	142311	Acc Dep - Misc Equipment	(2,777)	577	[2]	(2,200)	(2,200)	955	(1,245)	718	(526)	469	(57)		
167	142401	Acc Dep - Vehicles	(903,165)	(57,486)	[1],[2]	(960,651)	(960,651)	(115,226)	(1,075,877)	(115,226)	(1,191,104)	(115,226)	(1,306,330)		
168	142501	Acc Dep - Computer Hardware	(101)	4	[1]	(97)	(97)	-	(97)	-	(97)	-	(97)		
169	142502	Acc Dep - Desktop/Laptop Computers	(929)	41	[1]	(888)	(888)	-	(888)	-	(888)	-	(888)		
170	142503	Acc Dep - Mainframe Computers	(76,910)	2,739	[1]	(74,171)	(74,171)	-	(74,171)	-	(74,171)	-	(74,171)		
171	142504	Acc Dep - Mini Comp Wtr	(646,729)	21,511	[1]	(625,217)	(625,217)	-	(625,217)	-	(625,217)	-	(625,217)		
172	142601	Acc Dep - Computer Software	(13,887)	617	[1]	(13,270)	(13,270)	-	(13,270)	-	(13,270)	-	(13,270)		
173	142602	Acc Dep - Comp Systems	(1,665,565)	71,612	[1]	(1,593,953)	(1,593,953)	-	(1,593,953)	-	(1,593,953)	-	(1,593,953)		
174	142603	Acc Dep - Micro Systems	(37,863)	1,417	[1]	(36,446)	(36,446)	-	(36,446)	-	(36,446)	-	(36,446)		
175		Total Accumulated Depreciation - Sewer	(28,498,585)	(1,074,436)		(29,573,021)	(29,573,021)	(697,596)	(30,270,616)	(1,418,753)	(31,689,369)	(1,818,446)	(33,507,814)		

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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] & [E]
- [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]

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Water 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	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]		=[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 Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-
72	142303	Acc Dep - Office Furniture	(25,829.17)	(1,497.94)	[1],[2]	(27,327.11)	(27,327.11)	(4,551.43)	(31,878.54)	(4,551.43)	(36,429.97)	(4,551.43)	(40,981.40)	(40,981.40)
73	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
74	142305	Acc Dep - Stores Equipment	508.83	(0.36)	[1],[2]	508.47	508.47	(1.42)	507.05	(2.13)	504.93	(2.87)	502.05	502.05
75	142306	Acc Dep - Lab Equipment	(11,684.86)	(425.00)	[2]	(12,109.86)	(12,109.86)	(874.69)	(12,984.55)	(904.10)	(13,888.65)	(935.01)	(14,823.66)	(14,823.66)
76	142308	Acc Dep - Tool Shop Equipment	(75,994.88)	(1,843.28)	[1],[2]	(77,838.16)	(77,838.16)	(3,769.35)	(81,607.51)	(3,841.39)	(85,448.91)	(3,917.12)	(89,366.03)	(89,366.03)
77	142309	Acc Dep - Power Operated Equipment	(1,283.36)	(11.11)	[2]	(1,294.47)	(1,294.47)	(107.62)	(1,402.10)	(209.36)	(1,611.46)	(316.29)	(1,927.75)	(1,927.75)
78	142310	Acc Dep - Communications Equipment	(28,193.78)	11.93	[1],[2]	(28,181.85)	(28,181.85)	(981.87)	(29,163.72)	(1,659.42)	(30,823.14)	(2,371.58)	(33,194.72)	(33,194.72)
79	142311	Acc Dep - Misc Equipment	(68.07)	9.34	[2]	(58.73)	(58.73)	16.20	(42.53)	13.26	(29.27)	10.16	(19.11)	(19.11)
80	142401	Acc Dep - Vehicles	(191,990.73)	(9,152.73)	[1],[2]	(201,143.46)	(201,143.46)	(18,356.86)	(219,500.32)	(18,356.86)	(237,857.18)	(18,356.86)	(256,214.03)	(256,214.03)
81	142501	Acc Dep - Computer Hardware	(24.27)	0.91	[1]	(23.36)	(23.36)	-	(23.36)	-	(23.36)	-	(23.36)	(23.36)
82	142502	Acc Dep - Desktop/Laptop Computers	(222.73)	8.32	[1]	(214.41)	(214.41)	-	(214.41)	-	(214.41)	-	(214.41)	(214.41)
83	142503	Acc Dep - Mainframe Computers	(18,433.09)	551.63	[1]	(17,881.46)	(17,881.46)	-	(17,881.46)	-	(17,881.46)	-	(17,881.46)	(17,881.46)
84	142504	Acc Dep - Mini Comp Wtr	(155,297.10)	4,332.08	[1]	(150,965.02)	(150,965.02)	-	(150,965.02)	-	(150,965.02)	-	(150,965.02)	(150,965.02)
85	142601	Acc Dep - Computer Software	(3,328.28)	124.25	[1]	(3,204.03)	(3,204.03)	-	(3,204.03)	-	(3,204.03)	-	(3,204.03)	(3,204.03)
86	142602	Acc Dep - Comp Systems	(386,307.95)	14,421.55	[1]	(371,886.40)	(371,886.40)	-	(371,886.40)	-	(371,886.40)	-	(371,886.40)	(371,886.40)
87	142603	Acc Dep - Micro Systems	(9,074.73)	285.38	[1]	(8,789.35)	(8,789.35)	-	(8,789.35)	-	(8,789.35)	-	(8,789.35)	(8,789.35)
88		Total Accumulated Depreciation - Water	(2,482,268.32)	(28,864.57)		(2,511,132.90)	-	(2,511,132.90)	(144,999.72)	(2,656,132.61)	6,669.29	(2,649,463.33)	(123,982.80)	(2,773,446.13)

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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	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]+[D]	= [C]+[F]	= [C]+[F]	= [C]+[H]	= [C]+[H]	= [C]+[H]	= [C]+[H]	= [I]+[J]
150	142272	Acc Dep - Other Plant Collection	974.47	2.24	[2]	976.71	976.71	4.48	981.19	4.48	985.67	4.48	990.15	
151	142273	Acc Dep - Other Plant Pump	(577.39)	(29.47)	[2]	(606.86)	(606.86)	(61.78)	(668.64)	(65.17)	(733.81)	(68.73)	(802.55)	
152	142274	Acc Dep - Other Plant Treatment	-	-	[2]	-	-	-	-	-	-	-	-	
153	142275	Acc Dep - Other Plant Reclaim Water Trt	(1,729.01)	24.53	[2]	(1,704.48)	(1,704.48)	29.61	(1,674.87)	6.45	(1,668.42)	(17.89)	(1,686.31)	
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 Hold for Future Use	-	-	-	-	-	-	-	-	-	-	-	
159	142303	Acc Dep - Office Furniture	(22,878.32)	(1,392.28)	[1],[2]	(24,270.59)	(24,270.59)	(4,376.83)	(28,647.42)	(4,376.83)	(33,024.25)	(4,376.83)	(37,401.08)	
160	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
161	142305	Acc Dep - Stores Equipment	(103.65)	(44.63)	[1],[2]	(148.28)	(148.28)	(89.60)	(237.88)	(89.89)	(327.77)	(90.19)	(417.96)	
162	142306	Acc Dep - Lab Equipment	8,726.32	(293.24)	[2]	8,433.08	8,433.08	(587.98)	7,845.10	(589.77)	7,255.33	(591.65)	6,663.68	
163	142308	Acc Dep - Tool Shop Equipment	(1,568.31)	(12.25)	[1],[2]	(1,580.57)	(1,580.57)	(88.41)	(1,668.98)	(137.34)	(1,806.32)	(188.77)	(1,995.09)	
164	142309	Acc Dep - Power Operated Equipment	(19,910.20)	(2,159.39)	[2]	(22,069.59)	(22,069.59)	(4,396.64)	(26,466.23)	(4,489.42)	(30,955.64)	(4,586.93)	(35,542.57)	
165	142310	Acc Dep - Communications Equipment	19,814.43	3,008.09	[1],[2]	22,822.52	22,822.52	4,870.95	27,693.47	4,039.48	31,732.95	3,165.53	34,898.48	
166	142311	Acc Dep - Misc Equipment	1,852.78	800.62	[2]	2,653.40	2,653.40	1,387.99	4,041.38	1,133.94	5,175.33	866.92	6,042.24	
167	142401	Acc Dep - Vehicles	(195,966.38)	(9,376.97)	[1],[2]	(205,343.35)	(205,343.35)	(18,806.54)	(224,149.89)	(18,806.54)	(242,956.42)	(18,806.54)	(261,762.96)	
168	142501	Acc Dep - Computer Hardware	(24.77)	0.93	[1]	(23.84)	(23.84)	-	(23.84)	-	(23.84)	-	(23.84)	
169	142502	Acc Dep - Desktop/Laptop Computers	(227.34)	8.51	[1]	(218.83)	(218.83)	-	(218.83)	-	(218.83)	-	(218.83)	
170	142503	Acc Dep - Mainframe Computers	(18,814.90)	564.65	[1]	(18,250.25)	(18,250.25)	-	(18,250.25)	-	(18,250.25)	-	(18,250.25)	
171	142504	Acc Dep - Mini Comp Wtr	(157,940.53)	4,434.32	[1]	(153,506.21)	(153,506.21)	-	(153,506.21)	-	(153,506.21)	-	(153,506.21)	
172	142601	Acc Dep - Computer Software	(3,397.22)	127.18	[1]	(3,270.04)	(3,270.04)	-	(3,270.04)	-	(3,270.04)	-	(3,270.04)	
173	142602	Acc Dep - Comp Systems	(394,307.51)	14,761.91	[1]	(379,545.60)	(379,545.60)	-	(379,545.60)	-	(379,545.60)	-	(379,545.60)	
174	142603	Acc Dep - Micro Systems	(9,262.71)	292.12	[1]	(8,970.59)	(8,970.59)	-	(8,970.59)	-	(8,970.59)	-	(8,970.59)	
175		Total Accumulated Depreciation - Sewer	(3,290,870.27)	(143,798.86)		(3,434,669.13)	(3,434,669.13)	(292,719.66)	(3,727,388.80)	(172,753.40)	(3,900,142.20)	(405,081.99)	(4,305,224.19)	

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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]

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		CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
		Cash Working Capital			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.	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]	[K] =[I]+[J]
1	Maintenance expenses, less purchased water	2,961,756.36	(5,260)	2,956,497	-	2,956,497	733,063	3,689,560	52,974	3,742,533	52,558	3,795,091
2	General expenses	8,679,926.70	1,019,396	9,699,322	-	9,699,322	620,772	10,320,094	325,324	10,645,418	335,616	10,981,034
3	Total cash working capital expenses	<u>11,641,683.06</u>	<u>1,014,136</u>	<u>12,655,819</u>	-	<u>12,655,819</u>	<u>1,353,835</u>	<u>14,009,654</u>	<u>378,298</u>	<u>14,387,951</u>	<u>388,174</u>	<u>14,776,126</u>
4												
5	Cash Working Capital (Line 3 multiplied by 1/8)	1,455,210.38 [3]	126,767 [3]	1,581,977	-	1,581,977	169,229	1,751,207	47,287	1,798,494	48,522	1,847,016

		CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
		Cash Working Capital			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.	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]	[K] =[I]+[J]
6	Maintenance expenses, less purchased water	3,324,698.79	(138,646)	3,186,053	-	3,186,053	285,918	3,471,971	81,703	3,553,674	(117,659)	3,436,015
7	General expenses	5,202,785.61	522,542	5,725,328	-	5,725,328	359,033	6,084,360	174,981	6,259,341	178,443	6,437,784
8	Total cash working capital expenses	<u>8,527,484.40</u>	<u>383,897</u>	<u>8,911,381</u>	-	<u>8,911,381</u>	<u>644,951</u>	<u>9,556,332</u>	<u>256,683</u>	<u>9,813,015</u>	<u>60,784</u>	<u>9,873,799</u>
9												
10	Cash Working Capital (Line 8 multiplied by 1/8)	1,065,935.55 [3]	47,987 [3]	1,113,923	-	1,113,923	80,619	1,194,541	32,085	1,226,627	7,598	1,234,225

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]

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Water		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Cash Working Capital												
No.	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
				=[A]+[B]		=[C]+[D]		=[C]+[E]		=[G]+[H]		=[I]+[J]
1	Maintenance expenses, less purchased water	399,854.02	3,574.92	403,428.94	-	403,428.94	(28,389.82)	375,039.12	7,532.56	382,571.68	9,104.75	391,676.43
2	General expenses	979,462.59	148,915.53	1,128,378.12	-	1,128,378.12	80,816.27	1,209,194.39	39,111.41	1,248,305.80	39,141.63	1,287,447.43
3	Total cash working capital expenses	1,379,316.60	152,490.45	1,531,807.05	-	1,531,807.05	52,426.46	1,584,233.51	46,643.97	1,630,877.48	48,246.38	1,679,123.86
4												
5	Cash Working Capital (Line 3 multiplied by 1/8)	172,414.58 [3]	19,061.31 [3]	191,475.88	-	191,475.88	6,553.31	198,029.19	5,830.50	203,859.69	6,030.80	209,890.48

Sewer		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Cash Working Capital												
No.	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
				=[A]+[B]		=[C]+[D]		=[C]+[E]		=[G]+[H]		=[I]+[J]
6	Maintenance expenses, less purchased water	417,322.73	22,467.84	439,790.57	-	439,790.57	42,973.05	482,763.62	18,617.15	501,380.77	19,360.56	520,741.32
7	General expenses	1,002,545.21	152,432.03	1,154,977.24	-	1,154,977.24	74,420.22	1,229,397.46	43,944.23	1,273,341.68	43,627.70	1,316,969.38
8	Total cash working capital expenses	1,419,867.94	174,899.87	1,594,767.81	-	1,594,767.81	117,393.26	1,712,161.08	62,561.38	1,774,722.45	62,988.25	1,837,710.71
9												
10	Cash Working Capital (Line 8 multiplied by 1/8)	177,483.49 [3]	21,862.48 [3]	199,345.98	-	199,345.98	14,674.16	214,020.13	7,820.17	221,840.31	7,873.53	229,713.84

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]

Water Contributions in Aid of Construction			CWS - NC Uniform										
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
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	12,803,224	366,410	13,169,634	-	13,169,634	732,820	13,902,455	732,820	14,635,275	732,820	15,368,095
162		Net CIAC- Water (Line 81 plus Line 161)	(16,854,137)	366,410	(16,487,727)	-	(16,487,727)	732,820	(15,754,906)	732,820	(15,022,086)	732,820	(14,289,266)

Sewer			CWS - NC Uniform											
Contributions in Aid of Construction					Base Case		Base Case		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	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]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]	
227	271064	CIAC - Capital	-		-		-	-	-	-	-	-	-	
228	271065	CIAC - Commercial Concession	-		-		-	-	-	-	-	-	-	
229	271066	CIAC - Developer	-		-		-	-	-	-	-	-	-	
230	271067	CIAC - Post Oct 97	-		-		-	-	-	-	-	-	-	
231	271068	CIAC - New (Taxable)N	-		-		-	-	-	-	-	-	-	
232	271069	CIAC - Old-10 Year (Taxable)	-		-		-	-	-	-	-	-	-	
233	271070	CIAC - Old Plant	-		-		-	-	-	-	-	-	-	
234	271071	CIAC - Estimates Only	-		-		-	-	-	-	-	-	-	
235	271072	CIAC - Unallocated - Non-taxable	-		-		-	-	-	-	-	-	-	
236	271073	CIAC - Unallocated - Taxable	-		-		-	-	-	-	-	-	-	
237	271074	CIAC - Utility Reloc/Non-taxable	-		-		-	-	-	-	-	-	-	
238	271075	CIAC - Utility Reloc/Taxable	-		-		-	-	-	-	-	-	-	
239	271076	CIAC - Residential	-		-		-	-	-	-	-	-	-	
240	271077	CIAC - Concession CIAC ETS/DPS - SC	-		-		-	-	-	-	-	-	-	
241	271078	CIAC - BC Hydro Grant	-		-		-	-	-	-	-	-	-	
242	271079	CIAC - Land	-		-		-	-	-	-	-	-	-	
243		Total Gross CIAC - Sewer	(28,776,974)	-	(28,776,974)	-	(28,776,974)	-	(28,776,974)	-	(28,776,974)	-	(28,776,974)	

Sewer Contributions in Aid of Construction			CWS - NC Uniform										
Line No.	Account	Description	CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
			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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					= [A]+[B]		= [C]+[D]		= [G]+[F]		= [I]+[H]		= [K]+[J]
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 - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	12,037,592	313,086	12,350,678	-	12,350,678	626,172	12,976,849	626,172	13,603,021	626,172	14,229,193
324		Net CIAC - Sewer (Line 243 plus Line 323)	(16,739,382)	313,086	(16,426,296)	-	(16,426,296)	626,172	(15,800,124)	626,172	(15,173,952)	626,172	(14,547,780)

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Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
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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]

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]	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]
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	<u>1,260,870.12</u>	<u>28,391.55</u>	<u>1,289,261.67</u>	-	<u>1,289,261.67</u>	<u>56,783.10</u>	<u>1,346,044.77</u>	<u>56,783.10</u>	<u>1,402,827.87</u>	<u>56,783.10</u>	<u>1,459,610.96</u>
162		Net CIAC- Water (Line 81 plus Line 161)	(1,075,431)	28,392	(1,047,039)	-	(1,047,039)	56,783	(990,256)	56,783	(933,473)	56,783	(876,690)

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] =[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]
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 - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	3,403,546.42	75,317.57	3,478,863.99	-	3,478,863.99	150,635.14	3,629,499.14	150,635.14	3,780,134.28	150,635.14	3,930,769.42
324		Net CIAC - Sewer (Line 243 plus Line 323)	(3,703,083)	75,318	(3,627,765)	-	(3,627,765)	150,635	(3,477,130)	150,635	(3,326,495)	150,635	(3,175,860)

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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]

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Carolina Water Service, Inc. of North Carolina
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			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Advances in Aid of Construction			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
Line No.	Account	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	280001	AIAC	(20,631)		(20,631)		(20,631)	-	(20,631)	-	(20,631)	-	(20,631)
2	280002	Acc Amort - AIAC	-		-		-	-	-	-	-	-	-
3		Total Advances in Aid of Construction - Water	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)

			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Advances in Aid of Construction			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
Line No.	Account	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	280001	AIAC	(12,309)		(12,309)		(12,309)	-	(12,309)	-	(12,309)	-	(12,309)
5	280002	Acc Amort - AIAC	-		-		-	-	-	-	-	-	-
6		Total Advances in Aid of Construction - Sewer	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)

Advances in Aid of Construction

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
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- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
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Water Bradfield Farms - Fairfield Harbour - Treasure Cove
Advances in Aid of Construction

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Historical Test Year as adjusted [C] =[A]+[B]	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]
1	280001	AIAC	-	-	-	-	-	-	-	-	-	-
2	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-	-	-
3		Total Advances in Aid of Construction - Water	-	-	-	-	-	-	-	-	-	-

Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Advances in Aid of Construction

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Historical Test Year as adjusted [C] =[A]+[B]	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	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
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			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
Water Accumulated Deferred Income Taxes			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
Line No.	Account	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	255001	Deferred Federal Tax Liabilities	(2,565,650)	227,901 [5]	(2,337,749)		(2,337,749)	-	(2,337,749)	-	(2,337,749)	-	(2,337,749)
2	255002	Deferred State Tax Liabilities	(53,529)	(276,062) [5]	(329,591)		(329,591)	-	(329,591)	-	(329,591)	-	(329,591)
3		Total Accumulated Deferred Income Taxes - Water	(2,619,179)	(48,161)	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)

			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
Sewer Accumulated Deferred Income Taxes			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
Line No.	Account	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	255001	Deferred Federal Tax Liabilities	(2,339,688)	(498,443) [5]	(2,838,131)		(2,838,131)	-	(2,838,131)	-	(2,838,131)	-	(2,838,131)
5	255002	Deferred State Tax Liabilities	(48,814)	(178,241) [5]	(227,055)		(227,055)	-	(227,055)	-	(227,055)	-	(227,055)
6		Total Accumulated Deferred Income Taxes - Sewer	(2,388,503)	(676,684)	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)

Accumulated Deferred Income Taxes

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
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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
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			CWS - NC Uniform										
					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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
1	231001	Customer Deposits	(166,068)		(166,068)		(166,068)	-	(166,068)	-	(166,068)	-	(166,068)
2	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
3	231003	Customer Refunds	(18,892)		(18,892)		(18,892)	-	(18,892)	-	(18,892)	-	(18,892)
4	224003	Accrued Interest - Customer Deposits	(23,671)		(23,671)		(23,671)	-	(23,671)	-	(23,671)	-	(23,671)
5		Total Customer Deposits - Water	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)

			CWS - NC Uniform										
					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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
6	231001	Customer Deposits	(99,077)		(99,077)		(99,077)	-	(99,077)	-	(99,077)	-	(99,077)
7	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
8	231003	Customer Refunds	(11,271)		(11,271)		(11,271)	-	(11,271)	-	(11,271)	-	(11,271)
9	224003	Accrued Interest - Customer Deposits	(14,122)		(14,122)		(14,122)	-	(14,122)	-	(14,122)	-	(14,122)
10		Total Customer Deposits - Sewer	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)

Customer Deposits

Column Calculations:

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Water
Bradfield Farms - Fairfield Harbour - Treasure Cove
Customer Deposits

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	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
Bradfield Farms - Fairfield Harbour - Treasure Cove
Customer Deposits

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]
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]

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Water Inventory			CWS - NC Uniform										
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	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
2	113102	Inventory	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908
3	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-	-
5		Total Inventory - Water	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908

Sewer Inventory			CWS - NC Uniform										
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]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
7	113102	Inventory	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833
8	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-	-
10		Total Inventory - Sewer	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833

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]

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Water Inventory 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	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

Sewer Inventory 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]
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]

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			CWS - NC Uniform										
Water													
Gain on Sale													
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	254001	Regulatory Liability	-	(196,947)	(196,947)		(196,947)	-	(196,947)	-	(196,947)	-	(196,947)
2		Total Gain on Sale - Water	-	(196,947)	(196,947)		(196,947)	-	(196,947)	-	(196,947)	-	(196,947)

			CWS - NC Uniform										
Sewer													
Gain on Sale													
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
3	254001	Regulatory Liability	-	(92,681)	(92,681)		(92,681)	-	(92,681)	-	(92,681)	-	(92,681)
4		Total Gain on Sale - Sewer	-	(92,681)	(92,681)		(92,681)	-	(92,681)	-	(92,681)	-	(92,681)

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]
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[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]

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Water
Gain on Sale
Bradfield Farms - Fairfield Harbour - Treasure Cove

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 [C] =[A]+[B]	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	254001	Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-
2		Total Gain on Sale - Water	-	-	-	-	-	-	-	-	-	-	-

Sewer
Gain on Sale
Bradfield Farms - Fairfield Harbour - Treasure Cove

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 [C] =[A]+[B]	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]
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 [C] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

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			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
						Proposed	Total After	Rate Year 1	Rate Year 1	Rate Year 2	Rate Year 2	Rate Year 3	
Line	Account	Description	Total Per Books	Pro-Forma	Historical Test	Increase	Increase	Adjustments	Revenue	Adjustments	Revenue	Adjustments	
No.			[A]	Adjustment	Year as adjusted	[D]	[E]	[F]	[G]	[H]	[I]	[J]	
				[B]	[C]		[C]+[D]		[C]+[F]		[C]+[H]	[K]	
					[A]+[B]							[I]+[J]	
1	141901	Purchase Acquisition Adjustments	(4,221,509)		(4,221,509)		(4,221,509)	-	(4,221,509)	-	(4,221,509)	-	(4,221,509)
2	142901	Acc Dep - Purchase Acquisition Adjustments	2,378,307	58,679	2,436,986		2,436,986	117,358	2,554,344	117,358	2,671,702	117,358	2,789,060
3		Total Purchase Acquisition Adjustment - Water	<u>(1,843,202)</u>	<u>58,679</u>	<u>(1,784,523)</u>		<u>(1,784,523)</u>	<u>117,358</u>	<u>(1,667,165)</u>	<u>117,358</u>	<u>(1,549,807)</u>	<u>117,358</u>	<u>(1,432,449)</u>

			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
						Proposed	Total After	Rate Year 1	Rate Year 1	Rate Year 2	Rate Year 2	Rate Year 3	
Line	Account	Description	Total Per Books	Pro-Forma	Historical Test	Increase	Increase	Adjustments	Revenue	Adjustments	Revenue	Adjustments	
No.			[A]	Adjustment	Year as adjusted	[D]	[E]	[F]	[G]	[H]	[I]	[J]	
				[B]	[C]		[C]+[D]		[C]+[F]		[C]+[H]	[K]	
					[A]+[B]							[I]+[J]	
4	141901	Purchase Acquisition Adjustments	(627,070)		(627,070)		(627,070)	-	(627,070)	-	(627,070)	-	(627,070)
5	142901	Acc Dep - Purchase Acquisition Adjustments	1,014,772	8,716	1,023,488		1,023,488	17,433	1,040,920	17,433	1,058,353	17,433	1,075,786
6		Total Purchase Acquisition Adjustment - Sewer	<u>387,702</u>	<u>8,716</u>	<u>396,418</u>		<u>396,418</u>	<u>17,433</u>	<u>413,851</u>	<u>17,433</u>	<u>431,283</u>	<u>17,433</u>	<u>448,716</u>

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]

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

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

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Water			CWS - NC Uniform									
Excess Book Value				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	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
				[B]	[C]	[A]+[B]	[C]+[D]	[E]	[C]+[E]	[G]	[H]	[I]+[J]
1		Excess Book Value	-		-	-	-	-	-	-	-	-
2												
3		Total Excess Book Value - Water	-		-	-	-	-	-	-	-	-

Sewer			CWS - NC Uniform									
Excess Book Value				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	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
				[B]	[C]	[A]+[B]	[C]+[D]	[E]	[C]+[E]	[G]	[H]	[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]

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 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]+[F]	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		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 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]+[F]	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]
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
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Water Cost Free Capital			CWS - NC Uniform										
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	
						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	254001	Regulatory Liability	-	(121,791)	[8] (121,791)		(121,791)	-	(121,791)	-	(121,791)	-	(121,791)
2													
3		Total Cost Free Capital - Water	-	(121,791)	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)

Sewer Cost Free Capital			CWS - NC Uniform										
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	
						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	254001	Regulatory Liability	-	(139,708)	[8] (139,708)		(139,708)	-	(139,708)	-	(139,708)	-	(139,708)
5													
6		Total Cost Free Capital - Sewer	-	(139,708)	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)

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]

Water
Bradfield Farms - Fairfield Harbour - Treasure Cove
Cost Free Capital

Line No.	Account	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]+[F]	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	254001	Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-
2													
3		Total Cost Free Capital - Water	-	-	-	-	-	-	-	-	-	-	-

Sewer
Bradfield Farms - Fairfield Harbour - Treasure Cove
Cost Free Capital

Line No.	Account	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]+[F]	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]
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

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Water Average Tax Accruals		CWS - NC Uniform											
Line No.	Account	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]+[F]	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		Property Taxes (Accrual at 1/2)	-	67,985	67,985		67,985	4,718	72,703	3,595	76,298	3,695	79,993
2		Regulatory Fee (Accrual at 1/5)	-	5,936	5,936	434	6,369	955	6,890	274	7,165	274	7,438
3													
4		Total Average Tax Accruals - Water	-	73,920	73,920	434	74,354	5,673	79,593	3,869	83,462	3,969	87,431

Sewer Average Tax Accruals		CWS - NC Uniform											
Line No.	Account	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]+[F]	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]
5		Property Taxes (Accrual at 1/2)	-	52,815	52,815		52,815	5,222	58,036	4,675	62,711	4,440	67,151
6		Regulatory Fee (Accrual at 1/5)	-	4,562	4,562	459	5,021	1,019	5,581	369	5,949	297	6,246
7													
8		Total Average Tax Accruals - Sewer	-	57,376	57,376	459	57,835	6,241	63,617	5,043	68,660	4,737	73,398

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]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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		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 [9]	3,873.02		3,873.02	1,169.24	5,042.26	364.59	5,406.85	261.90	5,668.75
2		Regulatory Fee (Accrual at 1/5)	-	489.09 [9]	489.09	61.56	550.64	159.47	648.56	37.03	685.60	26.84	712.43
3													
4		Total Average Tax Accruals - Water	-	4,362.10	4,362.10	61.56	4,423.66	1,328.71	5,690.82	401.62	6,092.44	288.74	6,381.18

		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 [9]	4,876.76		4,876.76	273.18	5,149.94	444.51	5,594.45	240.89	5,835.34
6		Regulatory Fee (Accrual at 1/5)	-	684.75 [9]	684.75	103.20	787.95	166.42	851.17	65.74	916.91	35.21	952.12
7													
8		Total Average Tax Accruals - Sewer	-	5,561.51	5,561.51	103.20	5,664.72	439.60	6,001.11	510.25	6,511.35	276.10	6,787.46

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]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Water			CWS - NC Uniform										
Excess Deferred Income Taxes													
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1		Excess Deferred Taxes	-	(1,949,905) [10]	(1,949,905)		(1,949,905)	23,828	(1,926,077)	47,655	(1,878,422)	47,656	(1,830,766)
2		NC State Deferred Income Taxes		(717,341) [10]	(717,341)		(717,341)	-	(717,341)	-	(717,341)	-	(717,341)
3		Total Excess Deferred Income Taxes - Water	-	(2,667,246)	(2,667,246)	-	(2,667,246)	23,828	(2,643,418)	47,655	(2,595,763)	47,656	(2,548,107)

Sewer			CWS - NC Uniform										
Excess Deferred Income Taxes													
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4		Excess Deferred Taxes		(1,163,325) [10]	(1,163,325)		(1,163,325)	14,216	(1,149,109)	28,432	(1,120,677)	28,431	(1,092,246)
5		NC State Deferred Income Taxes		(427,970) [10]	(427,970)		(427,970)	-	(427,970)	-	(427,970)	-	(427,970)
6		Total Excess Deferred Income Taxes - Sewer	-	(1,591,295)	(1,591,295)	-	(1,591,295)	14,216	(1,577,079)	28,432	(1,548,647)	28,431	(1,520,216)

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
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Water
Excess Deferred Income Taxes
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 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	-	(86,187.00)	[10] (86,187.00)		(86,187.00)	-	(86,187.00)	-	(86,187.00)	-	(86,187.00)
3		Total Excess Deferred Income Taxes - Water	-	(362,366.00)	[10] (362,366.00)	-	(362,366.00)	3,375.00	[10] (358,991.00)	6,749.00	[10] (352,242.00)	6,750.00	[10] (345,492.00)

Sewer
Excess Deferred Income Taxes
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 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	-	(88,221.00)	[10] (88,221.00)		(88,221.00)	-	(88,221.00)	-	(88,221.00)	-	(88,221.00)
6		Total Excess Deferred Income Taxes - Sewer	-	(370,918.00)	[10] (370,918.00)	-	(370,918.00)	3,454.00	[10] (367,464.00)	6,909.00	[10] (360,555.00)	6,909.00	[10] (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
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Water			CWS - NC Uniform										
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					= [A]+[B]		= [C]+[D]		= [C]+[F]		= [G]+[H]		= [I]+[J]
1	170002	RCIP - Attorney Fees	994,298	(994,298)	[12]	-	-	-	-	-	-	-	-
2	170003	RCIP - Capitalized Time	805,299	(805,299)	[12]	-	-	-	-	-	-	-	-
3	170004	RCIP - Administrative	159,239	(159,239)	[12]	-	-	-	-	-	-	-	-
4	170005	RCIP - Travel	30,418	(30,418)	[12]	-	-	-	-	-	-	-	-
5	170006	RCIP - Consulting Fees	206,661	(206,661)	[12]	-	-	-	-	-	-	-	-
6	170007	RCIP - Transfer to DEF	(1,948,925)	1,948,925	[12]	-	-	-	-	-	-	-	-
7	170008	Regulatory Assets Being Amortized	196,735	(196,735)	[12]	-	-	-	-	-	-	-	-
8	170009	Rate Case Being Amortized	1,142,917	(1,142,917)	[12]	-	-	-	-	-	-	-	-
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
10	170011	Rate Case Accum Amort	(913,565)	913,565	[12]	-	-	-	-	-	-	-	-
11		Total Net Deferred Rate Case Expense - Water	<u>673,078</u>	<u>(673,078)</u>		-	-	-	-	-	-	-	-
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
13	181002	Def Chgs - Tank Maint and Repair	2,430,990	(2,430,990)	[12]	-	-	-	-	-	-	-	-
14	181003	Def Chgs - Relocation	1,065	(1,065)	[12]	-	-	-	-	-	-	-	-
15	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
16	181005	Def Chgs - Hurricane/Storm	1,700	(1,700)	[12]	-	-	-	-	-	-	-	-
17	181006	Def Chgs - Other Water and Sewer	1,653	2,347,992	[12], [13]	2,349,646	2,349,646	187,090	[13]	2,536,736	308,139	[13]	2,844,875
18	181007	Def Chgs - Multi Yr Testing	785,233	(785,233)	[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	138,725	561,415	[12], [27a]	700,140	700,140	-	-	700,140	-	700,140	700,140
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	(1,868,357)	1,868,357	[12]	-	-	-	-	-	-	-	-
31	182003	Acc Amort - Def Chgs - Relocation	(933)	933	[12]	-	-	-	-	-	-	-	-
32	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(1,700)	1,700	[12]	-	-	-	-	-	-	-	-
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,558)	(1,989,383)	[12], [13]	(1,990,941)	(1,990,941)	(93,092)	[13]	(2,084,033)	(181,025)	[13]	(2,265,058)
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(766,417)	766,417	[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	(57,796)	57,796	[12]	-	-	-	-	-	-	-	-
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
45		Total Net Other Deferred Charge	<u>662,606</u>	<u>396,239</u>		<u>1,058,845</u>	<u>-</u>	<u>1,058,845</u>	<u>93,998</u>	<u>1,152,843</u>	<u>127,114</u>	<u>1,279,956</u>	<u>11,710</u>
46		Total Net Deferred Charges - Water	<u>1,335,684</u>	<u>(276,839)</u>		<u>1,058,845</u>	<u>-</u>	<u>1,058,845</u>	<u>93,998</u>	<u>1,152,843</u>	<u>127,114</u>	<u>1,279,956</u>	<u>11,710</u>

Carolina Water Service, Inc. of North Carolina
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Sewer			CWS - NC Uniform										
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
47	170002	RCIP - Attorney Fees	593,204	(593,204)	[12]	-	-	-	-	-	-	-	-
48	170003	RCIP - Capitalized Time	480,446	(480,446)	[12]	-	-	-	-	-	-	-	-
49	170004	RCIP - Administrative	95,003	(95,003)	[12]	-	-	-	-	-	-	-	-
50	170005	RCIP - Travel	18,148	(18,148)	[12]	-	-	-	-	-	-	-	-
51	170006	RCIP - Consulting Fees	123,295	(123,295)	[12]	-	-	-	-	-	-	-	-
52	170007	RCIP - Transfer to DEF	(1,162,740)	(1,162,740)	[12]	-	-	-	-	-	-	-	-
53	170008	Regulatory Assets Being Amortized	117,373	(117,373)	[12]	-	-	-	-	-	-	-	-
54	170009	Rate Case Being Amortized	681,871	(681,871)	[12]	-	-	-	-	-	-	-	-
55	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
56	170011	Rate Case Accum Amort	(545,038)	545,038	[12]	-	-	-	-	-	-	-	-
57		Total Net Deferred Rate Case Expense - Sewer	401,562	(401,562)									
58	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
59	181002	Def Chgs - Tank Maint and Repair	2,030,154	(2,030,154)	[12]	-	-	-	-	-	-	-	-
60	181003	Def Chgs - Relocation	635	(635)	[12]	-	-	-	-	-	-	-	-
61	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	319	(319)	[12]	-	-	-	-	-	-	-	-
63	181006	Def Chgs - Other Water and Sewer	851	1,064,226	[12], [13]	1,065,076	1,065,076	23,109 [13]	1,088,186	23,109 [13]	1,111,295	[13]	1,111,295
64	181007	Def Chgs - Multi Yr Testing	-	-	[12]	-	-	-	-	-	-	-	-
65	181008	Def Chgs - Sludge Hauling	101,419	(101,419)	-	-	-	-	-	-	-	-	-
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	3,252,271	(2,834,564)	[12], [27a]	417,707	417,707	-	417,707	-	417,707	-	417,707
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	(783,680)	783,680	[12]	-	-	-	-	-	-	-	-
77	182003	Acc Amort - Def Chgs - Relocation	(557)	557	[12]	-	-	-	-	-	-	-	-
78	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
79	182005	Acc Amort - Def Chgs - Hurricane/Storm	(319)	319	[12]	-	-	-	-	-	-	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	(851)	(541,182)	[12], [13]	(542,032)	(542,032)	(61,232) [13]	(603,264)	(96,221) [13]	(699,485)	(61,229) [13]	(760,714)
81	182007	Acc Amort - Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-	-	-	-
82	182008	Acc Amort - Def Chgs - Sludge Hauling	(101,419)	101,419	[12]	-	-	-	-	-	-	-	-
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	(2,688,008)	2,688,008	[12]	-	-	-	-	-	-	-	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
91		Total Net Other Deferred Charge	1,810,816	(870,064)		940,752	940,752	(38,123)	902,629	(73,111)	829,517	(61,229)	768,288
92		Total Net Deferred Charges - Sewer	2,212,378	(1,271,626)		940,752	940,752	(38,123)	902,629	(73,111)	829,517	(61,229)	768,288

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]

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Water
Deferred Charges
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	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	54,557.91	[12], [27a]	84,119.89	84,119.89	-	-	84,119.89	-	84,119.89	84,119.89
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	69,682.45		124,589.05	124,589.05	8,370.51		132,959.56	(529.21)	132,430.35	(16,317.50)
46		Total Net Deferred Charges - Water	143,157.15	(18,568.10)		124,589.05	124,589.05	8,370.51		132,959.56	(529.21)	132,430.35	(16,317.50)

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		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	161,689.69	51,198.00	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	60,024.63	[12], [27a]	86,105.18	86,105.18	-	86,105.18	-	86,105.18	-	86,105.18
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)	(120,731.29)	(20,479.20)	(141,210.49)	(20,479.20)	(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	74,613.95		86,105.18	86,105.18	40,958.40	127,063.58	30,718.80	157,782.38	(20,479.20)	137,303.18
92		Total Net Deferred Charges - Sewer	101,824.55	(15,719.37)		86,105.18	86,105.18	40,958.40	127,063.58	30,718.80	157,782.38	(20,479.20)	137,303.18

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]

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan		

APPENDIX 3

Schedule B

Income Statement for the 12 Months Ended March 31, 2022

Base Case and Water and Sewer Investment Plan Periods 1 through 3 Revenue Requirements

with

Detail Schedules B-1a to B-26b

Requirements Included:

R1-17A (c)(4)

R1-17A (c)(6)

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

Docket No. W-354, Sub 400
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Schedule B
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Combined Operations Income Statement		CWS - NC Uniform										
Line No.	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
				=[A]+[B]		=[C]+[D]		=[G]+[H]		=[I]+[J]		=[K]+[L]
1	<u>Operating Revenues</u>											
2	Service Revenues - Water	19,962,711	2,867,249	22,829,960	1,667,515	24,497,475	3,671,322	26,501,282	1,055,241	27,556,523	1,052,253	28,608,776
3	Service Revenues - Sewer	16,289,380	1,255,782	17,545,162	1,764,545	19,309,707	3,919,816	21,464,978	1,417,455	22,882,433	1,142,449	24,024,882
4	Miscellaneous Revenues	163,935	-	163,935	-	163,935	-	163,935	-	163,935	-	163,935
5	Forfeited Discounts	(441)	441	-	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	(354,153)	(40,279)	(394,432)	(33,528)	(427,960)	(74,159)	(468,591)	(24,156)	(492,747)	(21,440)	(514,187)
7	Total Operating Revenues	36,061,433	4,083,192	40,144,625	3,398,532	43,543,157	7,516,979	47,661,604	2,448,540	50,110,144	2,173,262	52,283,406
8	<u>Maintenance Expenses</u>											
9	Purchased Power	1,911,563	-	1,911,563	-	1,911,563	174,815	2,086,378	62,854	2,149,232	64,777	2,214,009
10	Purchased Water / Sewer	2,664,565	30,421	2,694,987	-	2,694,987	-	2,694,987	-	2,694,987	-	2,694,987
11	Maintenance and Repair	3,077,817	(214,032)	2,863,785	-	2,863,785	190,766	3,054,551	64,975	3,119,526	(136,828)	2,982,698
12	Maintenance Testing	464,173	-	464,173	-	464,173	42,078	506,251	14,489	520,740	14,910	535,650
13	Meter Reading	232,361	-	232,361	-	232,361	21,646	254,006	8,465	262,471	8,747	271,219
14	Chemicals	743,896	-	743,896	-	743,896	67,681	811,577	23,733	835,311	24,439	859,749
15	Transportation	448,017	-	448,017	-	448,017	41,088	489,106	14,974	504,080	15,439	519,519
16	Operating Exp. Charged to Plant	(863,308)	143,465	(719,843)	-	(719,843)	(21,595)	(741,438)	(22,243)	(763,681)	(22,910)	(786,592)
17	Outside Services - Other	271,937	(73,338)	198,599	-	198,599	18,214	216,812	6,638	223,450	6,844	230,294
18	Total Maintenance Expenses	8,951,020	(113,484)	8,837,536	-	8,837,536	534,693	9,372,230	173,885	9,546,115	(24,582)	9,521,532
19	<u>General Expenses</u>											
20	Salaries and Wages	5,639,188	628,872	6,268,060	-	6,268,060	188,042	6,456,102	193,683	6,649,785	199,494	6,849,279
21	Office Supplies & Other Office Exp.	269,410	240,294	509,704	-	509,704	46,746	556,450	17,036	573,486	17,565	591,051
22	Regulatory Commission Exp.	299,605	339,698	639,303	-	639,303	13,391	652,694	4,880	657,574	5,032	662,605
23	Pension & Other Benefits	1,368,251	-	1,368,251	-	1,368,251	125,484	1,493,735	45,731	1,539,466	47,151	1,586,617
24	Rent	178,255	159,897	338,152	-	338,152	29,825	367,977	8,831	376,808	9,043	385,852
25	Insurance	958,936	99,648	1,058,584	-	1,058,584	90,984	1,149,569	53,073	1,202,642	53,217	1,255,859
26	Office Utilities	287,530	-	287,530	-	287,530	26,372	313,902	9,615	323,517	9,914	333,431
27	Miscellaneous	4,881,537	73,528	4,955,065	-	4,955,065	458,960	5,414,025	167,456	5,581,481	172,645	5,754,126
28	Total General Expenses	13,882,712	1,541,938	15,424,650	-	15,424,650	979,804	16,404,454	500,305	16,904,759	514,059	17,418,819
29	Depreciation	6,543,224	686,992	7,230,215	-	7,230,215	527,109	7,757,325	388,068	8,145,392	402,473	8,547,865
30	Amortization of PAA	(138,700)	3,909	(134,790)	-	(134,790)	-	(134,790)	-	(134,790)	-	(134,790)
31	Amortization of CIAC	(1,332,839)	(26,153)	(1,358,992)	-	(1,358,992)	-	(1,358,992)	-	(1,358,992)	-	(1,358,992)
32	Amortization of ITC	(519)	-	(519)	-	(519)	-	(519)	-	(519)	-	(519)
33	Payroll Taxes	416,422	65,100	481,522	-	481,522	14,446	495,968	14,879	510,847	15,325	526,172
34	Franchise Tax	120,946	-	120,946	-	120,946	11,056	132,002	3,967	135,969	4,088	140,056
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	241,598	-	241,598	-	241,598	19,880	261,478	16,538	278,017	16,271	294,288
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	51,658	(51,658)	-	56,949	56,949	62,356	62,356	3,215	65,571	2,853	68,424
39	Other General Taxes	(16,288)	-	(16,288)	-	(16,288)	(1,494)	(17,782)	(544)	(18,326)	(561)	(18,888)
40	Income Taxes - Federal	2,020,942	(796,801)	1,224,141	707,429	1,931,571	1,030,193	2,254,935	206,930	2,461,264	190,831	2,652,095
41	Income Taxes - State	143,992	5,476	149,468	86,377	235,845	125,877	275,255	25,266	300,521	23,300	323,821
42	Total	8,050,437	(113,136)	7,937,301	850,756	8,788,057	1,789,333	9,726,634	658,318	10,384,952	654,580	11,039,533
43	Total Operating Expenses	30,884,170	1,315,318	32,199,488	850,756	33,050,244	3,303,830	35,503,318	1,332,508	36,835,826	1,144,057	37,979,884
44	Net Operating Income	5,177,263	2,767,874	7,945,137	2,547,776	10,492,913	4,213,149	12,158,286	1,116,032	13,274,318	1,029,204	14,303,522
45	Other Income	(29,334)	29,334	-	-	-	-	-	-	-	-	-
46	Interest During Construction	(214,913)	214,913	-	-	-	-	-	-	-	-	-
47	Interest on Debt	3,340,034	-	3,340,034	(113,505)	3,226,529	451,165	3,677,694	337,581	4,015,275	311,317	4,326,592
48	Net Income	2,081,476	2,523,627	4,605,103	2,661,281	7,266,385	3,761,983	8,480,592	778,450	9,259,042	717,888	9,976,930
49	Add: Interest Expense	3,340,034	-	3,340,034	(113,505)	3,226,529	451,165	3,677,694	337,581	4,015,275	311,317	4,326,592
50	Net Income for Return	5,421,510	2,523,627	7,945,137	2,547,776	10,492,914	4,213,148	12,158,286	1,116,031	13,274,317	1,029,205	14,303,522

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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

Docket No. W-354, Sub 400
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Water Operations Income Statement		CWS - NC Uniform										
Line No.	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]
1	Operating Revenues											
2	Service Revenues - Water	19,962,711	2,867,249	22,829,960	1,667,515	24,497,475	3,671,322	26,501,282	1,055,241	27,556,523	1,052,253	28,608,776
3	Service Revenues - Sewer	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Revenues	90,390	-	90,390	-	90,390	-	90,390	-	90,390	-	90,390
5	Forfeited Discounts	(243)	243	-	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	(337,867)	114,837	(223,030)	(16,290)	(239,320)	(35,866)	(258,896)	(10,309)	(269,204)	(10,280)	(279,484)
7	Total Operating Revenues	19,714,992	2,982,329	22,697,320	1,651,225	24,348,545	3,635,456	26,332,777	1,044,932	27,377,709	1,041,973	28,419,682
8	Maintenance Expenses											
9	Purchased Power	1,073,063	-	1,073,063	-	1,073,063	100,017	1,173,080	39,209	1,212,289	40,519	1,252,808
10	Purchased Water / Sewer	1,632,051	25,317	1,657,368	-	1,657,368	-	1,657,368	-	1,657,368	-	1,657,368
11	Maintenance and Repair	1,230,861	(49,182)	1,201,678	-	1,201,678	56,716	1,238,994	25,520	1,283,914	24,139	1,308,054
12	Maintenance Testing	167,830	-	167,830	-	167,830	15,643	183,473	6,132	189,605	6,337	195,942
13	Meter Reading	229,336	-	229,336	-	229,336	21,376	250,712	8,380	259,092	8,660	267,752
14	Chemicals	330,454	-	330,454	-	330,454	30,801	361,254	12,074	373,329	12,478	385,807
15	Transportation	280,606	-	280,606	-	280,606	26,155	306,761	10,253	317,014	10,596	327,610
16	Operating Exp. Charged to Plant	(540,715)	89,857	(450,858)	-	(450,858)	(13,526)	(464,384)	(13,932)	(478,315)	(14,349)	(492,665)
17	Outside Services - Other	170,322	(45,934)	124,388	-	124,388	11,594	135,982	4,545	140,527	4,697	145,224
18	Total Maintenance Expenses	4,593,807	20,057	4,613,865	-	4,613,865	248,775	4,862,640	92,182	4,954,822	93,077	5,047,899
19	General Expenses											
20	Salaries and Wages	3,531,985	393,881	3,925,866	-	3,925,866	117,776	4,043,642	121,309	4,164,951	124,949	4,289,900
21	Office Supplies & Other Office Exp.	168,739	150,503	319,242	-	319,242	29,756	348,998	11,665	360,663	12,055	372,718
22	Regulatory Commission Exp.	187,651	212,762	400,414	-	400,414	8,524	408,937	3,341	412,279	3,453	415,732
23	Pension & Other Benefits	856,975	-	856,975	-	856,975	79,876	936,851	31,313	968,164	32,360	1,000,524
24	Rent	111,646	100,148	211,794	-	211,794	18,680	230,474	5,531	236,006	5,664	241,670
25	Insurance	600,609	62,412	663,022	-	663,022	53,749	716,770	29,751	746,521	30,648	777,169
26	Office Utilities	180,673	-	180,673	-	180,673	16,840	197,513	6,802	204,115	6,822	210,937
27	Miscellaneous	3,041,648	99,689	3,141,337	-	3,141,337	295,571	3,436,907	115,812	3,552,719	119,666	3,672,385
28	Total General Expenses	8,679,927	1,019,396	9,699,322	-	9,699,322	620,772	10,320,094	325,324	10,645,418	335,616	10,981,034
29	Depreciation	3,513,041	331,173	3,844,215	-	3,844,215	233,447	4,077,661	137,741	4,215,402	142,042	4,357,444
30	Amortization of PAA	(102,829)	(14,529)	(117,358)	-	(117,358)	-	(117,358)	-	(117,358)	-	(117,358)
31	Amortization of CIAC	(704,565)	(28,255)	(732,820)	-	(732,820)	-	(732,820)	-	(732,820)	-	(732,820)
32	Amortization of ITC	(265)	-	(265)	-	(265)	-	(265)	-	(265)	-	(265)
33	Payroll Taxes	260,817	41,400	302,217	-	302,217	9,067	311,284	9,339	320,622	9,619	330,241
34	Franchise Tax	66,687	-	66,687	-	66,687	6,216	72,903	2,437	75,340	2,518	77,858
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	135,969	-	135,969	-	135,969	9,437	145,406	7,189	152,595	7,391	159,986
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	28,483	(28,483)	-	31,847	31,847	34,452	34,452	1,372	35,823	1,368	37,191
39	Other General Taxes	(10,202)	-	(10,202)	-	(10,202)	(951)	(11,153)	(373)	(11,525)	(385)	(11,911)
40	Income Taxes - Federal	1,114,307	(463,839)	650,468	343,527	993,995	480,689	1,131,156	72,094	1,203,250	69,179	1,272,429
41	Income Taxes - State	79,394	28	79,422	41,945	121,367	58,992	138,114	8,803	146,917	8,447	155,364
42	Total	4,380,838	(162,505)	4,218,333	417,319	4,635,652	831,047	5,049,380	238,602	5,287,982	240,178	5,528,160
43	Total Operating Expenses	17,654,572	876,948	18,531,520	417,319	18,948,839	1,700,594	20,232,113	656,108	20,888,222	668,871	21,557,093
44	Net Operating Income	2,060,420	2,105,381	4,165,801	1,233,906	5,399,707	1,934,863	6,100,663	388,824	6,489,487	373,102	6,862,589
45	Other Income	(18,373)	18,373	-	-	-	-	-	-	-	-	-
46	Interest During Construction	(48,820)	48,820	-	-	-	-	-	-	-	-	-
47	Interest on Debt	1,718,803	-	1,718,803	(58,411)	1,660,392	184,969	1,845,362	117,613	1,962,975	112,858	2,075,832
48	Net Income	408,809	2,038,188	2,446,997	1,292,317	3,739,315	1,749,893	4,255,302	271,211	4,526,513	260,244	4,786,757
49	Add: Interest Expense	1,718,803	-	1,718,803	(58,411)	1,660,392	184,969	1,845,362	117,613	1,962,975	112,858	2,075,832
50	Net Income for Return	2,127,612	2,038,188	4,165,800	1,233,906	5,399,707	1,934,862	6,100,664	388,824	6,489,488	373,102	6,862,589

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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

Docket No. W-354, Sub 400
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Schedule B
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Sewer Operations Income Statement		CWS - NC Uniform										
Line No.	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C]	Base Case 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]
				=[A]+[B]		=[E]+[D]		=[G]+[F]		=[I]+[H]		=[K]+[J]
1	<u>Operating Revenues</u>											
2	Service Revenues - Water	-	-	-	-	-	-	-	-	-	-	-
3	Service Revenues - Sewer	16,289,380	1,255,782	17,545,162	1,764,545	19,309,707	3,919,816	21,464,978	1,417,455	22,882,433	1,142,449	24,024,882
4	Miscellaneous Revenues	73,544	-	73,544	-	73,544	-	73,544	-	73,544	-	73,544
5	Forfeited Discounts	(198)	198	-	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	(16,286)	(155,116)	(171,402)	(17,238)	(188,640)	(38,293)	(209,695)	(13,847)	(223,542)	(11,161)	(234,703)
7	Total Operating Revenues	16,346,441	1,100,863	17,447,305	1,747,307	19,194,612	3,881,523	21,328,827	1,403,608	22,732,435	1,131,288	23,863,723
8	<u>Maintenance Expenses</u>											
9	Purchased Power	838,500	-	838,500	-	838,500	74,798	913,298	23,645	936,943	24,258	961,201
10	Purchased Water / Sewer	1,032,514	5,104	1,037,619	-	1,037,619	-	1,037,619	-	1,037,619	-	1,037,619
11	Maintenance and Repair	1,826,957	(164,850)	1,662,107	-	1,662,107	134,051	1,796,157	39,454	1,835,612	(160,967)	1,674,645
12	Maintenance Testing	296,343	-	296,343	-	296,343	26,435	322,778	8,357	331,135	8,573	339,708
13	Meter Reading	3,024	-	3,024	-	3,024	270	3,294	85	3,379	87	3,467
14	Chemicals	413,442	-	413,442	-	413,442	36,881	450,323	11,659	461,982	11,961	473,943
15	Transportation	167,411	-	167,411	-	167,411	14,934	182,345	4,721	187,066	4,843	191,909
16	Operating Exp. Charged to Plant	(322,594)	53,609	(268,985)	-	(268,985)	(8,070)	(277,055)	(8,312)	(285,366)	(8,561)	(293,927)
17	Outside Services - Other	101,615	(27,404)	74,211	-	74,211	6,620	80,830	2,093	82,923	2,147	85,070
18	Total Maintenance Expenses	4,357,213	(133,541)	4,223,672	-	4,223,672	285,918	4,509,590	81,703	4,591,293	(117,659)	4,473,633
19	<u>General Expenses</u>											
20	Salaries and Wages	2,107,203	234,992	2,342,194	-	2,342,194	70,266	2,412,460	72,374	2,484,834	74,545	2,559,379
21	Office Supplies & Other Office Exp.	100,671	89,791	190,462	-	190,462	16,990	207,452	5,371	212,823	5,510	218,333
22	Regulatory Commission Exp.	111,954	126,936	238,890	-	238,890	4,867	243,756	1,539	245,295	1,578	246,873
23	Pension & Other Benefits	511,276	-	511,276	-	511,276	45,608	556,884	14,418	571,302	14,791	586,093
24	Rent	66,609	59,749	126,358	-	126,358	11,145	137,503	3,300	140,803	3,379	144,182
25	Insurance	358,327	37,236	395,563	-	395,563	37,236	432,798	23,322	456,121	22,569	478,689
26	Office Utilities	106,857	-	106,857	-	106,857	9,532	116,389	3,013	119,402	3,091	122,494
27	Miscellaneous	1,839,889	(26,161)	1,813,728	-	1,813,728	163,389	1,977,118	51,644	2,028,762	52,979	2,081,741
28	Total General Expenses	5,202,786	522,542	5,725,328	-	5,725,328	359,033	6,084,360	174,981	6,259,341	178,443	6,437,784
29	Depreciation	3,030,182	355,819	3,386,001	-	3,386,001	293,663	3,679,663	250,326	3,929,990	260,431	4,190,420
30	Amortization of PAA	(35,871)	18,438	(17,433)	-	(17,433)	-	(17,433)	-	(17,433)	-	(17,433)
31	Amortization of CIAC	(628,273)	2,102	(626,172)	-	(626,172)	-	(626,172)	-	(626,172)	-	(626,172)
32	Amortization of ITC	(254)	-	(254)	-	(254)	-	(254)	-	(254)	-	(254)
33	Payroll Taxes	155,605	23,700	179,305	-	179,305	5,379	184,684	5,541	190,224	5,707	195,931
34	Franchise Tax	54,259	-	54,259	-	54,259	4,840	59,099	1,530	60,629	1,570	62,199
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	105,629	-	105,629	-	105,629	10,443	116,073	9,349	125,422	8,880	134,302
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	23,175	(23,175)	-	25,103	25,103	27,904	27,904	1,843	29,747	1,485	31,232
39	Other General Taxes	(6,886)	-	(6,886)	-	(6,886)	(543)	(6,429)	(172)	(6,601)	(176)	(6,777)
40	Income Taxes - Federal	90,635	(332,961)	573,674	363,902	937,576	549,575	1,123,178	134,836	1,258,014	121,652	1,379,666
41	Income Taxes - State	64,598	5,448	70,046	44,432	114,478	67,095	137,140	16,463	153,604	14,854	168,457
42	Total	3,669,599	49,369	3,718,968	433,437	4,152,405	958,286	4,677,254	419,717	5,096,971	414,402	5,511,373
43	Total Operating Expenses	13,229,598	438,370	13,667,968	433,437	14,101,405	1,603,237	15,271,205	676,400	15,947,605	475,186	16,422,791
44	Net Operating Income	3,116,844	662,493	3,779,337	1,313,870	5,093,207	2,278,286	6,057,623	727,208	6,784,830	656,102	7,440,933
45	Other Income	(10,961)	10,961	-	-	-	-	-	-	-	-	-
46	Interest During Construction	(166,093)	166,093	-	-	-	-	-	-	-	-	-
47	Interest on Debt	1,621,231	-	1,621,231	(55,094)	1,566,137	266,196	1,832,333	219,968	2,052,301	198,459	2,250,760
48	Net Income	1,672,667	485,439	2,158,106	1,368,964	3,527,070	2,012,090	4,225,290	507,240	4,732,530	457,643	5,190,173
49	Add: Interest Expense	1,621,231	-	1,621,231	(55,094)	1,566,137	266,196	1,832,333	219,968	2,052,301	198,459	2,250,760
50	Net Income for Return	3,293,898	485,439	3,779,337	1,313,870	5,093,207	2,278,286	6,057,623	727,208	6,784,831	656,102	7,440,933

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Combined Operations Income Statement		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Line No.	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C]	Base Case 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]
				=[A]+[B]		=[C]+[D]		=[G]+[E]		=[I]+[H]		=[J]+[K]
1	<u>Operating Revenues</u>											
2	Service Revenues - Water	1,432,401	448,711	1,881,112	236,750	2,117,862	613,359	2,494,471	142,441	2,636,912	103,222	2,740,134
3	Service Revenues - Sewer	2,280,093	353,560	2,633,654	396,937	3,030,591	640,072	3,273,726	252,834	3,526,560	135,439	3,661,999
4	Miscellaneous Revenues	20,332	-	20,332	-	20,332	-	20,332	-	20,332	-	20,332
5	Forfeited Discounts	(78)	78	-	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	(58,299)	(12,598)	(70,897)	(9,951)	(80,848)	(19,683)	(90,580)	(6,207)	(96,787)	(3,748)	(100,535)
7	Total Operating Revenues	3,674,449	789,751	4,464,200	623,737	5,087,937	1,233,749	5,697,949	389,068	6,087,016	234,913	6,321,930
8	<u>Maintenance Expenses</u>											
9	Purchased Power	220,036	-	220,036	-	220,036	20,918	240,953	8,897	249,850	9,228	259,078
10	Purchased Water / Sewer	609	-	609	-	609	-	609	-	609	-	609
11	Maintenance and Repair	415,941	15,363	431,304	-	431,304	43,486	474,791	11,439	486,230	13,191	499,421
12	Maintenance Testing	31,472	-	31,472	-	31,472	2,927	34,399	1,137	35,536	1,174	36,710
13	Meter Reading	48,643	-	48,643	-	48,643	4,517	53,160	1,742	54,902	1,799	56,701
14	Chemicals	116,280	-	116,280	-	116,280	10,968	127,248	4,521	131,769	4,683	136,452
15	Transportation	78,055	-	78,055	-	78,055	7,375	85,430	3,061	88,490	3,171	91,662
16	Operating Exp. Charged to Plant	(154,471)	21,848	(132,623)	-	(132,623)	(3,979)	(136,602)	(4,098)	(140,700)	(4,221)	(144,921)
17	Outside Services - Other	61,221	(11,168)	50,053	-	50,053	4,729	54,782	1,963	56,745	2,034	58,779
18	Total Maintenance Expenses	817,786	26,043	843,828	-	843,828	90,941	934,770	28,662	963,431	31,059	994,491
19	<u>General Expenses</u>											
20	Salaries and Wages	630,260	324,237	954,496	-	954,496	28,635	983,131	29,494	1,012,625	30,379	1,043,004
21	Office Supplies & Other Office Exp.	36,422	36,592	73,014	-	73,014	6,898	79,912	2,863	82,775	2,966	85,742
22	Regulatory Commission Exp.	52,332	47,767	100,099	-	100,099	2,360	102,460	980	103,439	1,015	104,454
23	Pension & Other Benefits	220,632	-	220,632	-	220,632	20,846	241,478	8,652	250,130	8,964	259,094
24	Rent	24,849	26,644	51,493	-	51,493	4,542	56,035	1,345	57,380	1,377	58,757
25	Insurance	154,794	6,406	161,201	-	161,201	22,058	183,259	10,713	193,971	8,011	201,982
26	Office Utilities	35,135	-	35,135	-	35,135	3,320	38,455	1,378	39,833	1,428	41,260
27	Miscellaneous	827,583	(140,298)	687,285	-	687,285	66,578	753,863	27,632	781,495	28,630	810,124
28	Total General Expenses	1,982,008	301,348	2,283,355	-	2,283,355	155,236	2,438,592	83,056	2,521,647	82,769	2,604,417
29	Depreciation	581,942	116,889	698,831	-	698,831	57,390	756,221	57,871	814,092	27,716	841,808
30	Amortization of PAA	41,900	17,804	59,704	-	59,704	-	59,704	-	59,704	-	59,704
31	Amortization of CIAC	(185,457)	(21,961)	(207,418)	-	(207,418)	-	(207,418)	-	(207,418)	-	(207,418)
32	Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-
33	Payroll Taxes	45,720	27,758	73,478	-	73,478	2,204	75,683	2,270	77,953	2,339	80,292
34	Franchise Tax	-	-	-	-	-	-	-	-	-	-	-
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	17,500	-	17,500	-	17,500	2,885	20,384	1,618	22,003	1,006	23,008
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	-	-	-	6,693	6,693	7,499	7,499	514	8,013	310	8,323
39	Other General Taxes	(2,673)	-	(2,673)	-	(2,673)	(253)	(2,926)	(105)	(3,031)	(109)	(3,139)
40	Income Taxes - Federal	(3,525)	58,329	54,804	145,766	200,570	193,136	247,940	33,027	280,966	13,786	294,752
41	Income Taxes - State	-	6,692	6,692	17,798	24,490	23,582	30,273	4,033	34,306	1,683	35,989
42	Total	495,407	205,510	700,917	170,258	871,175	286,442	987,360	99,228	1,086,587	46,731	1,133,319
43	Total Operating Expenses	3,295,200	532,900	3,828,101	170,258	3,998,359	532,620	4,360,721	210,945	4,571,666	160,560	4,732,226
44	Net Operating Income	379,249	256,850	636,099	453,479	1,089,578	701,128	1,337,227	178,123	1,515,350	74,353	1,589,703
45	Other Income	(2,392)	2,392	-	-	-	-	-	-	-	-	-
46	Interest During Construction	(42,504)	42,504	-	-	-	-	-	-	-	-	-
47	Interest on Debt	429,932	-	429,932	(94,880)	335,051	69,451	404,502	53,879	458,382	22,491	480,873
48	Net Income	(5,786)	211,954	206,167	548,360	754,527	631,677	932,725	124,243	1,056,969	51,862	1,108,830
49	Add: Interest Expense	429,932	-	429,932	(94,880)	335,051	69,451	404,502	53,879	458,382	22,491	480,873
50	Net Income for Return	424,146	211,954	636,099	453,480	1,089,578	701,128	1,337,227	178,122	1,515,351	74,353	1,589,703

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

Docket No. W-354, Sub 400
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Water Operations Income Statement		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Line No.	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]
1	Operating Revenues											
2	Service Revenues - Water	1,432,401	448,711	1,881,112	236,750	2,117,862	613,359	2,494,471	142,441	2,636,912	103,222	2,740,134
3	Service Revenues - Sewer	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Revenues	7,861	-	7,861	-	7,861	-	7,861	-	7,861	-	7,861
5	Forfeited Discounts	(30)	30	-	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	(49,145)	19,605	(29,540)	(3,718)	(33,258)	(9,632)	(39,172)	(2,237)	(41,408)	(1,621)	(43,029)
7	Total Operating Revenues	1,391,087	468,346	1,859,432	233,033	2,092,465	603,728	2,463,160	140,204	2,603,364	101,601	2,704,965
8	Maintenance Expenses											
9	Purchased Power	70,432	-	70,432	-	70,432	6,535	76,967	2,512	79,479	2,594	82,073
10	Purchased Water / Sewer	609	-	609	-	609	-	609	-	609	-	609
11	Maintenance and Repair	196,903	(1,703)	195,200	-	195,200	24,532	219,732	2,306	222,038	3,702	225,740
12	Maintenance Testing	29,468	-	29,468	-	29,468	2,734	32,203	1,051	33,254	1,085	34,339
13	Meter Reading	47,602	-	47,602	-	47,602	4,417	52,019	1,698	53,717	1,753	55,470
14	Chemicals	62,957	-	62,957	-	62,957	5,842	68,799	2,245	71,045	2,319	73,363
15	Transportation	38,572	-	38,572	-	38,572	3,579	42,151	1,376	43,527	1,421	44,948
16	Operating Exp. Charged to Plant	(76,335)	10,797	(65,538)	-	(65,538)	(1,966)	(67,504)	(2,025)	(69,529)	(2,086)	(71,615)
17	Outside Services - Other	30,254	(5,519)	24,735	-	24,735	2,295	27,030	882	27,912	911	28,823
18	Total Maintenance Expenses	400,463	3,575	404,038	-	404,038	47,968	452,006	10,045	462,051	11,699	473,749
19	General Expenses											
20	Salaries and Wages	311,455	160,228	471,682	-	471,682	14,150	485,833	14,575	500,408	15,012	515,420
21	Office Supplies & Other Office Exp.	17,998	18,083	36,081	-	36,081	3,348	39,429	1,287	40,716	1,329	42,045
22	Regulatory Commission Exp.	25,861	23,605	49,466	-	49,466	1,145	50,611	440	51,052	455	51,506
23	Pension & Other Benefits	109,030	-	109,030	-	109,030	10,117	119,146	3,889	123,035	4,016	127,051
24	Rent	12,280	13,166	25,446	-	25,446	2,244	27,690	665	28,355	681	29,035
25	Insurance	76,494	3,166	79,660	-	79,660	15,888	95,548	5,217	100,765	4,185	104,950
26	Office Utilities	17,363	-	17,363	-	17,363	1,611	18,974	619	19,593	639	20,233
27	Miscellaneous	408,982	(69,332)	339,650	-	339,650	32,313	371,963	12,420	384,383	12,825	397,208
28	Total General Expenses	979,463	148,916	1,128,378	-	1,128,378	80,816	1,209,194	39,111	1,248,306	39,142	1,287,447
29	Depreciation	165,579	50,639	216,218	-	216,218	33,358	249,576	19,092	268,668	10,731	279,399
30	Amortization of PAA	11,679	4,175	15,854	-	15,854	-	15,854	-	15,854	-	15,854
31	Amortization of CIAC	(40,461)	(16,323)	(56,783)	-	(56,783)	-	(56,783)	-	(56,783)	-	(56,783)
32	Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-
33	Payroll Taxes	22,593	13,717	36,311	-	36,311	1,089	37,400	1,122	38,522	1,156	39,678
34	Franchise Tax	-	-	-	-	-	-	-	-	-	-	-
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	7,746	-	7,746	-	7,746	2,338	10,085	729	10,814	524	11,337
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	-	-	-	2,753	2,753	3,243	3,243	185	3,428	134	3,562
39	Other General Taxes	(1,321)	-	(1,321)	-	(1,321)	(123)	(1,444)	(47)	(1,491)	(49)	(1,539)
40	Income Taxes - Federal	(1,363)	960	(402)	52,163	51,761	83,900	83,498	10,739	94,236	5,873	100,109
41	Income Taxes - State	-	(49)	(49)	6,369	6,320	10,244	10,195	1,311	11,506	717	12,223
42	Total	164,453	53,119	217,573	61,286	278,859	134,050	351,623	33,131	384,754	19,086	403,840
43	Total Operating Expenses	1,544,379	205,610	1,749,989	61,286	1,811,274	262,835	2,012,824	82,287	2,095,111	69,926	2,165,037
44	Net Operating Income	(153,292)	262,736	109,444	171,747	281,191	340,892	450,336	57,917	508,253	31,675	539,928
45	Other Income	(1,182)	1,182	-	-	-	-	-	-	-	-	-
46	Interest During Construction	(10,636)	10,636	-	-	-	-	-	-	-	-	-
47	Interest on Debt	110,957	-	110,957	(24,486)	86,471	49,755	136,226	17,519	153,745	9,582	163,327
48	Net Income	(252,431)	250,918	(1,513)	196,233	194,720	291,137	314,110	40,398	354,508	22,093	376,602
49	Add: Interest Expense	110,957	-	110,957	(24,486)	86,471	49,755	136,226	17,519	153,745	9,582	163,327
50	Net Income for Return	(141,474)	250,918	109,444	171,747	281,191	340,892	450,336	57,917	508,253	31,675	539,928

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

Docket No. W-354, Sub 400
Appendix 3
Schedule B
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Sewer Operations Income Statement		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Line No.	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
				=[A]+[B]		=[C]+[D]		=[C]+[E]		=[G]+[H]		=[I]+[J]
1	Operating Revenues											
2	Service Revenues - Water	-	-	-	-	-	-	-	-	-	-	-
3	Service Revenues - Sewer	2,280,093	353,560	2,633,654	396,937	3,030,591	640,072	3,273,726	252,834	3,526,560	135,439	3,661,999
4	Miscellaneous Revenues	12,471	-	12,471	-	12,471	-	12,471	-	12,471	-	12,471
5	Forfeited Discounts	(48)	48	-	-	-	-	-	-	-	-	-
6	Uncollectible Accounts	(9,154)	(32,203)	(41,357)	(6,233)	(47,591)	(10,051)	(51,409)	(3,970)	(55,379)	(2,127)	(57,506)
7	Total Operating Revenues	2,283,363	321,405	2,604,768	390,704	2,995,472	630,021	3,234,789	248,864	3,483,652	133,312	3,616,964
8	Maintenance Expenses											
9	Purchased Power	149,604	-	149,604	-	149,604	14,382	163,986	6,385	170,371	6,634	177,005
10	Purchased Water / Sewer	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance and Repair	219,038	17,066	236,104	-	236,104	18,955	255,058	9,134	264,192	9,489	273,681
12	Maintenance Testing	2,004	-	2,004	-	2,004	193	2,196	86	2,282	89	2,371
13	Meter Reading	1,041	-	1,041	-	1,041	100	1,141	44	1,185	46	1,232
14	Chemicals	53,322	-	53,322	-	53,322	5,126	58,448	2,276	60,724	2,364	63,089
15	Transportation	39,483	-	39,483	-	39,483	3,796	43,278	1,685	44,963	1,751	46,714
16	Operating Exp. Charged to Plant	(78,136)	11,051	(67,085)	-	(67,085)	(2,013)	(69,098)	(2,073)	(71,170)	(2,135)	(73,306)
17	Outside Services - Other	30,968	(5,649)	25,319	-	25,319	2,434	27,753	1,081	28,833	1,123	29,956
18	Total Maintenance Expenses	417,323	22,468	439,791	-	439,791	42,973	482,764	18,617	501,381	19,361	520,741
19	General Expenses											
20	Salaries and Wages	318,805	164,009	482,814	-	482,814	14,484	497,299	14,919	512,218	15,367	527,584
21	Office Supplies & Other Office Exp.	18,423	18,509	36,933	-	36,933	3,551	40,483	1,576	42,059	1,638	43,697
22	Regulatory Commission Exp.	26,471	24,162	50,633	-	50,633	1,215	51,848	539	52,387	560	52,948
23	Pension & Other Benefits	111,603	-	111,603	-	111,603	10,729	122,332	4,763	127,095	4,949	132,044
24	Rent	12,570	13,477	26,047	-	26,047	2,297	28,344	680	29,025	697	29,721
25	Insurance	78,300	3,241	81,540	-	81,540	6,170	87,711	5,496	93,207	3,826	97,032
26	Office Utilities	17,772	-	17,772	-	17,772	1,799	19,481	759	20,239	788	21,027
27	Miscellaneous	418,601	(70,966)	347,635	-	347,635	34,265	381,900	15,212	397,112	15,804	412,916
28	Total General Expenses	1,002,545	152,432	1,154,977	-	1,154,977	74,420	1,229,397	43,944	1,273,342	43,628	1,316,969
29	Depreciation	416,363	66,251	482,614	-	482,614	24,031	506,645	38,779	545,424	16,985	562,409
30	Amortization of PAA	30,221	13,629	43,850	-	43,850	-	43,850	-	43,850	-	43,850
31	Amortization of CIAC	(144,996)	(5,639)	(150,635)	-	(150,635)	-	(150,635)	-	(150,635)	-	(150,635)
32	Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-
33	Payroll Taxes	23,127	14,041	37,168	-	37,168	1,115	38,283	1,148	39,431	1,183	40,614
34	Franchise Tax	-	-	-	-	-	-	-	-	-	-	-
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	9,754	-	9,754	-	9,754	546	10,300	889	11,189	482	11,671
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	-	-	-	3,940	3,940	4,256	4,256	329	4,585	176	4,761
39	Other General Taxes	(1,352)	-	(1,352)	-	(1,352)	(130)	(1,482)	(58)	(1,540)	(60)	(1,600)
40	Income Taxes - Federal	(2,162)	57,368	55,206	93,603	148,809	109,236	164,442	22,288	186,730	7,913	194,643
41	Income Taxes - State	-	6,741	6,741	11,429	18,170	13,338	20,078	2,721	22,800	966	23,766
42	Total	330,954	152,391	483,344	108,972	592,316	152,392	635,736	66,097	701,833	27,645	729,479
43	Total Operating Expenses	1,750,822	327,291	2,078,112	108,972	2,187,084	269,785	2,347,897	128,658	2,476,556	90,634	2,567,189
44	Net Operating Income	532,541	(5,886)	526,655	281,732	808,387	360,236	886,891	120,205	1,007,097	42,678	1,049,775
45	Other Income	(1,210)	1,210	-	-	-	-	-	-	-	-	-
46	Interest During Construction	(31,868)	31,868	-	-	-	-	-	-	-	-	-
47	Interest on Debt	318,975	-	318,975	(70,394)	248,580	19,696	268,276	36,360	304,637	12,910	317,546
48	Net Income	246,644	(38,964)	207,681	352,126	559,807	340,540	618,615	83,845	702,460	29,769	732,229
49	Add: Interest Expense	318,975	-	318,975	(70,394)	248,580	19,696	268,276	36,360	304,637	12,910	317,546
50	Net Income for Return	565,619	(38,964)	526,656	281,732	808,387	360,236	886,891	120,205	1,007,097	42,679	1,049,775

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Income Statement

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]

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Water Operating Revenues		CWS - NC Uniform											
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					= [A]+[B]		= [C]+[D]		= [C]+[F]		= [G]+[H]		= [I]+[J]
1	Service Revenue		19,962,711.33	2,867,248.55	[14] 22,829,959.88	1,667,515.12	24,497,475.00	3,671,322.12	26,501,282.00	1,055,241.00	27,556,523.00	1,052,253.00	28,608,776.00
2	Miscellaneous Revenue		90,390.44		90,390.44		90,390.44		90,390.44		90,390.44		90,390.44
2	Forfeited Discounts	(242.95)		242.95	[16] -								
3	Uncollectible Accounts	(337,867.05)		114,837.22	[15] (223,029.83)	(16,290.24)	(239,320.08)	(35,865.78)	(258,895.62)	(10,308.83)	(269,204.45)	(10,279.64)	(279,484.09)
4													
5	Total Operating Revenues - Water		<u>19,714,991.77</u>	<u>2,982,328.72</u>	<u>22,697,320.49</u>	<u>1,651,224.88</u>	<u>24,348,545.36</u>	<u>3,635,456.34</u>	<u>26,332,776.83</u>	<u>1,044,932.17</u>	<u>27,377,708.99</u>	<u>1,041,973.36</u>	<u>28,419,682.35</u>

Sewer Operating Revenues		CWS - NC Uniform											
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					= [A]+[B]		= [C]+[D]		= [C]+[F]		= [G]+[H]		= [I]+[J]
6	Service Revenue		16,289,380.32	1,255,781.53	[14] 17,545,161.85	1,764,545.15	19,309,707.00	3,919,816.15	21,464,978.00	1,417,455.00	22,882,433.00	1,142,449.00	24,024,882.00
7	Miscellaneous Revenue		73,544.50		73,544.50		73,544.50		73,544.50		73,544.50		73,544.50
7	Forfeited Discounts	(197.68)		197.68	[16] -								
8	Uncollectible Accounts	(16,285.91)		(155,115.81)	[15] (171,401.73)	(17,238.15)	(188,639.87)	(38,293.36)	(209,695.09)	(13,847.36)	(223,542.45)	(11,160.78)	(234,703.24)
9													
10	Total Operating Revenues - Sewer		<u>16,346,441.23</u>	<u>1,100,863.39</u>	<u>17,447,304.62</u>	<u>1,747,307.01</u>	<u>19,194,611.62</u>	<u>3,881,522.79</u>	<u>21,328,827.41</u>	<u>1,403,607.64</u>	<u>22,732,435.04</u>	<u>1,131,288.22</u>	<u>23,863,723.26</u>

Operating Revenues

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

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Water
Operating Revenues
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	
						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	Service Revenue		1,432,401.12	448,710.54	[14] 1,881,111.66	236,750.34	2,117,862.00	613,359.34	2,494,471.00	142,441.00	2,636,912.00	103,222.00	2,740,134.00
2	Miscellaneous Revenue		7,860.60		7,860.60		7,860.60		7,860.60		7,860.60		7,860.60
2	Forfeited Discounts		(30.18)	30.18	[16] -	-	-	-	-	-	-	-	-
3	Uncollectible Accounts		(49,144.86)	19,605.01	[15] (29,539.85)	(3,717.79)	(33,257.63)	(9,631.83)	(39,171.68)	(2,236.81)	(41,408.48)	(1,620.94)	(43,029.42)
4													
5	Total Operating Revenues - Water		1,391,086.69	468,345.73	1,859,432.42	233,032.55	2,092,464.97	603,727.51	2,463,159.93	140,204.19	2,603,364.12	101,601.06	2,704,965.18

Sewer
Operating Revenues
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	
						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]
6	Service Revenue		2,280,093.27	353,560.35	[14] 2,633,653.62	396,937.38	3,030,591.00	640,072.38	3,273,726.00	252,834.00	3,526,560.00	135,439.00	3,661,999.00
7	Miscellaneous Revenue		12,471.26		12,471.26		12,471.26		12,471.26		12,471.26		12,471.26
7	Forfeited Discounts		(47.87)	47.87	[16] -	-	-	-	-	-	-	-	-
8	Uncollectible Accounts		(9,153.93)	(32,203.39)	[15] (41,357.32)	(6,233.27)	(47,590.58)	(10,051.31)	(51,408.63)	(3,970.35)	(55,378.98)	(2,126.85)	(57,505.84)
9													
10	Total Operating Revenues - Sewer		2,283,362.73	321,404.83	2,604,767.56	390,704.12	2,995,471.67	630,021.07	3,234,788.63	248,863.65	3,483,652.27	133,312.15	3,616,964.42

Operating Revenues

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

CWS - NC Uniform

Line No.	Description	Water [A]	Sewer [B]	Total [C]
<u>Test Year</u>				
1	Test Year / Present Service Revenues	19,962,711.33	16,289,380.32	36,252,091.65
2	Per Books Uncollectible Accounts	\$ (337,867)	\$ (16,286)	\$ (354,153)
3	Uncollectible % (L2/L1)	-1.69%	-0.10%	-0.98%
<u>Present Rate</u>				
4	Present Rate Proposed Service Revenues	22,829,959.88	17,545,161.85	
5	Present Rate Uncollectible % (L3)	-0.98%	-0.98%	
6	Present Rate Uncollectible Accounts (L4*L5)	\$ (223,030)	\$ (171,402)	\$ (394,432)
<u>Base Case</u>				
7	Base Case Proposed Service Revenues	24,497,475.00	19,309,707.00	
8	Base Case Uncollectible % (L3)	-0.98%	-0.98%	
9	Base Case Uncollectible Accounts (L7*L8)	\$ (239,320)	\$ (188,640)	\$ (427,960)
<u>WSIP Year 1</u>				
10	WSIP Year 1 Proposed Service Revenues	26,501,282.00	21,464,978.00	
11	WSIP Year 1 Uncollectible % (L3)	-0.98%	-0.98%	
12	WSIP Year 1 Uncollectible Accounts (L10*L11)	\$ (258,896)	\$ (209,695)	\$ (468,591)
<u>WSIP Year 2</u>				
13	WSIP Year 2 Proposed Service Revenues	27,556,523.00	22,882,433.00	
14	WSIP Year 2 Uncollectible % (L3)	-0.98%	-0.98%	
15	WSIP Year 2 Uncollectible Accounts (L13*L14)	\$ (269,204)	\$ (223,542)	\$ (492,747)
<u>WSIP Year 3</u>				
16	WSIP Year 3 Base Case Proposed Service Revenues	28,608,776.00	24,024,882.00	
17	WSIP Year 3 Uncollectible % (L3)	-0.98%	-0.98%	
18	WSIP Year 3 Uncollectible Accounts (L16*L17)	\$ (279,484)	\$ (234,703)	\$ (514,187)

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Uncollectible Accounts Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Description	Water [A]	Sewer [B]	Total [C]
<u>Test Year</u>				
1	Test Year / Present Service Revenues	1,432,401.12	2,280,093.27	3,712,494.39
2	Per Books Uncollectible Accounts	\$ (49,145)	\$ (9,154)	\$ (58,299)
3	Uncollectible % (L2/L1)	-3.43%	-0.40%	-1.57%
<u>Present Rate</u>				
4	Present Rate Proposed Service Revenues	1,881,111.66	2,633,653.62	
5	Present Rate Uncollectible % (L3)	-1.57%	-1.57%	
6	Present Rate Uncollectible Accounts (L4*L5)	\$ (29,540)	\$ (41,357)	\$ (70,897)
<u>Base Case</u>				
7	Base Case Proposed Service Revenues	2,117,862.00	3,030,591.00	
8	Base Case Uncollectible % (L3)	-1.57%	-1.57%	
9	Base Case Uncollectible Accounts (L7*L8)	\$ (33,258)	\$ (47,591)	\$ (80,848)
<u>WSIP Year 1</u>				
10	WSIP Year 1 Proposed Service Revenues	2,494,471.00	3,273,726.00	
11	WSIP Year 1 Uncollectible % (L3)	-1.57%	-1.57%	
12	WSIP Year 1 Uncollectible Accounts (L10*L11)	\$ (39,172)	\$ (51,409)	\$ (90,580)
<u>WSIP Year 2</u>				
13	WSIP Year 2 Proposed Service Revenues	2,636,912.00	3,526,560.00	
14	WSIP Year 2 Uncollectible % (L3)	-1.57%	-1.57%	
15	WSIP Year 2 Uncollectible Accounts (L13*L14)	\$ (41,408)	\$ (55,379)	\$ (96,787)
<u>WSIP Year 3</u>				
16	WSIP Year 3 Base Case Proposed Service Revenues	2,740,134.00	3,661,999.00	
17	WSIP Year 3 Uncollectible % (L3)	-1.57%	-1.57%	
18	WSIP Year 3 Uncollectible Accounts (L16*L17)	\$ (43,029)	\$ (57,506)	\$ (100,535)

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Forfeited Discounts		CWS - NC Uniform		
Line No.	Description	Water [A]	Sewer [B]	Total [C]
Test Year				
1	Test Year Service Revenues	19,962,711.33	16,289,380.32	36,252,091.65
2	Per Books Forfeited Discounts	\$ (243)	\$ (198)	\$ (441)
3	Forfeited Discounts % (L2/L1)	0.00%	0.00%	
Present Rate				
4	Present Rate Service Revenues as Adjusted	22,829,959.88	17,545,161.85	
5	Present Rate Forfeited Discounts % (L3)	0.00%	0.00%	
6	Present Rate Forfeited Discounts Accounts (L4*L5)	\$ -	\$ -	\$ -
7	Present Rate Forfeited Discounts Adjustment (L6-L2)	\$ 243	\$ 198	\$ 441
Base Case				
8	Base Case Proposed Service Revenues	24,497,475.00	19,309,707.00	
9	Base Case Forfeited Discounts % (L3)	0.00%	0.00%	
10	Base Case Forfeited Discounts Accounts (L8*L9)	\$ -	\$ -	\$ -
11	Base Case Forfeited Discounts Adjustment (L10-L6)	\$ -	\$ -	\$ -
WSIP Year 1				
12	WSIP Year 1 Proposed Service Revenues	26,501,282.00	21,464,978.00	
13	WSIP Year 1 Forfeited Discounts % (L3)	0.00%	0.00%	
14	WSIP Year 1 Forfeited Discounts Accounts (L12*L13)	\$ -	\$ -	\$ -
15	WSIP Year 1 Forfeited Discounts Adjustment (L14-L10)	\$ -	\$ -	\$ -
WSIP Year 2				
16	WSIP Year 2 Proposed Service Revenues	27,556,523.00	22,882,433.00	
17	WSIP Year 2 Forfeited Discounts % (L3)	0.00%	0.00%	
18	WSIP Year 2 Forfeited Discounts Accounts (L16*L17)	\$ -	\$ -	\$ -
19	WSIP Year 2 Forfeited Discounts Adjustment (L18-L14)	\$ -	\$ -	\$ -
WSIP Year 3				
20	WSIP Year 3 Base Case Proposed Service Revenues	28,608,776.00	24,024,882.00	
21	WSIP Year 3 Forfeited Discounts % (L3)	0.00%	0.00%	
22	WSIP Year 3 Forfeited Discounts Accounts (L20*L21)	\$ -	\$ -	\$ -
23	WSIP Year 3 Forfeited Discounts Adjustment (L22-L18)	\$ -	\$ -	\$ -

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Forfeited Discounts Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Description	Water [A]	Sewer [B]	Total [C]
Test Year				
1	Test Year Service Revenues	1,432,401.12	2,280,093.27	3,712,494.39
2	Per Books Forfeited Discounts	\$ (30)	\$ (48)	\$ (78)
3	Forfeited Discounts % (L2/L1)	0.00%	0.00%	
Present Rate				
4	Present Rate Service Revenues as Adjusted	1,881,111.66	2,633,653.62	
5	Present Rate Forfeited Discounts % (L3)	0.00%	0.00%	
6	Present Rate Forfeited Discounts Accounts (L4*L5)	\$ -	\$ -	\$ -
7	Present Rate Forfeited Discounts Adjustment (L6-L2)	\$ 30	\$ 48	\$ 78
Base Case				
8	Base Case Proposed Service Revenues	2,117,862.00	3,030,591.00	
9	Base Case Forfeited Discounts % (L3)	0.00%	0.00%	
10	Base Case Forfeited Discounts Accounts (L8*L9)	\$ -	\$ -	\$ -
11	Base Case Forfeited Discounts Adjustment (L10-L6)	\$ -	\$ -	\$ -
WSIP Year 1				
12	WSIP Year 1 Proposed Service Revenues	2,494,471.00	3,273,726.00	
13	WSIP Year 1 Forfeited Discounts % (L3)	0.00%	0.00%	
14	WSIP Year 1 Forfeited Discounts Accounts (L12*L13)	\$ -	\$ -	\$ -
15	WSIP Year 1 Forfeited Discounts Adjustment (L14-L10)	\$ -	\$ -	\$ -
WSIP Year 2				
16	WSIP Year 2 Proposed Service Revenues	2,636,912.00	3,526,560.00	
17	WSIP Year 2 Forfeited Discounts % (L3)	0.00%	0.00%	
18	WSIP Year 2 Forfeited Discounts Accounts (L16*L17)	\$ -	\$ -	\$ -
19	WSIP Year 2 Forfeited Discounts Adjustment (L18-L14)	\$ -	\$ -	\$ -
WSIP Year 3				
20	WSIP Year 3 Base Case Proposed Service Revenues	2,740,134.00	3,661,999.00	
21	WSIP Year 3 Forfeited Discounts % (L3)	0.00%	0.00%	
22	WSIP Year 3 Forfeited Discounts Accounts (L20*L21)	\$ -	\$ -	\$ -
23	WSIP Year 3 Forfeited Discounts Adjustment (L22-L18)	\$ -	\$ -	\$ -

Carolina Water Service, Inc. of North Carolina
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			CWS - NC Uniform											
					Base Case		Base Case		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	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]	
1	517001	Utility-Electric Power	1,073,062.54		1,073,062.54		1,073,062.54	100,017.26	1,173,079.80	39,208.75	1,212,288.55	40,519.26	1,252,807.80	
2														
3		Total Purchase Power - Water	1,073,062.54	-	1,073,062.54	-	1,073,062.54	100,017.26	1,173,079.80	39,208.75	1,212,288.55	40,519.26	1,252,807.80	

			CWS - NC Uniform											
					Base Case		Base Case		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	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]	
4	517001	Utility-Electric Power	838,500.30		838,500.30		838,500.30	74,797.81	913,298.12	23,645.34	936,943.46	24,257.52	961,200.97	
5														
6		Total Purchase Power - Sewer	838,500.30	-	838,500.30	-	838,500.30	74,797.81	913,298.12	23,645.34	936,943.46	24,257.52	961,200.97	

Purchase Power

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]

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			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Water Purchase Power				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	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	517001	Utility-Electric Power	70,431.67		70,431.67		70,431.67	6,535.31	76,966.98	2,511.99	79,478.98	2,593.98	82,072.96
2													
3		Total Purchase Power - Water	70,431.67	-	70,431.67	-	70,431.67	6,535.31	76,966.98	2,511.99	79,478.98	2,593.98	82,072.96

			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Sewer Purchase Power				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	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	517001	Utility-Electric Power	149,603.88		149,603.88		149,603.88	14,382.38	163,986.26	6,385.03	170,371.28	6,633.64	177,004.92
5													
6		Total Purchase Power - Sewer	149,603.88	-	149,603.88	-	149,603.88	14,382.38	163,986.26	6,385.03	170,371.28	6,633.64	177,004.92

Purchase Power

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]
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- [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
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			CWS - NC Uniform										
Water Purchased Water & Sewer						Base Case	Base Case	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	511001	Purchased Services-Water	1,632,050.90	25,316.90	1,657,367.80		1,657,367.80	-	1,657,367.80	-	1,657,367.80	-	1,657,367.80
2		Total Purchased Water & Sewer - Water	<u>1,632,050.90</u>	<u>25,316.90</u>	<u>1,657,367.80</u>	-	<u>1,657,367.80</u>	-	<u>1,657,367.80</u>	-	<u>1,657,367.80</u>	-	<u>1,657,367.80</u>
Sewer Purchased Water & Sewer			CWS - NC Uniform										
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]
3	511002	Purchased Services-Sewer	1,032,514.32	5,104.42	1,037,618.74		1,037,618.74	-	1,037,618.74	-	1,037,618.74	-	1,037,618.74
4		Total Purchased Water & Sewer - Sewer	<u>1,032,514.32</u>	<u>5,104.42</u>	<u>1,037,618.74</u>	-	<u>1,037,618.74</u>	-	<u>1,037,618.74</u>	-	<u>1,037,618.74</u>	-	<u>1,037,618.74</u>

Purchased Water & Sewer

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

			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Water Purchased Water & Sewer				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	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	511001	Purchased Services-Water	608.77		608.77		608.77	-	608.77	-	608.77	-	608.77
2		Total Purchased Water & Sewer - Water	<u>608.77</u>	<u>-</u>	<u>608.77</u>	<u>-</u>	<u>608.77</u>	<u>-</u>	<u>608.77</u>	<u>-</u>	<u>608.77</u>	<u>-</u>	<u>608.77</u>

			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Sewer Purchased Water & Sewer				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	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]
3	511002	Purchased Services-Sewer	-		-		-	-	-	-	-	-	-
4		Total Purchased Water & Sewer - Sewer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Purchased Water & Sewer

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 [C] & [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
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Water Maintenance & Repair		CWS - NC Uniform											
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	512001	Shop Supplies and Tools	20,213.17		20,213.17		20,213.17	1,884.01	22,097.18	738.57	22,835.76	763.26	23,599.01
2	512002	Repairs and Maintenance	330,187.29		330,187.29		330,187.29	30,775.87	360,963.16	12,064.75	373,027.91	12,468.00	385,495.91
3	512003	Main Breaks	7,357.67		7,357.67		7,357.67	685.79	8,043.46	268.84	8,312.30	277.83	8,590.13
4	512004	Traps Repair	-		-		-	-	-	-	-	-	-
5	512005	Valve Repair	1,070.86		1,070.86		1,070.86	99.81	1,170.67	39.13	1,209.80	40.44	1,250.24
6	512006	Manhole Maint	-		-		-	-	-	-	-	-	-
7	512007	Major Repairs	-		-		-	-	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	38,373.06		38,373.06		38,373.06	3,576.65	41,949.71	1,402.12	43,351.82	1,448.98	44,800.81
9	512009	Permits	41,418.74		41,418.74		41,418.74	3,860.53	45,279.27	1,513.40	46,792.68	1,563.99	48,356.67
10	512010	Sewer Rodding	10,599.57		10,599.57		10,599.57	987.96	11,587.52	387.30	11,974.82	400.24	12,375.07
11	512011	Sewer Sludge Hauling	39,130.00		39,130.00		39,130.00	3,647.20	42,777.20	1,429.78	44,206.98	1,477.56	45,684.54
12	512013	Excavation Restoration	5,279.77		5,279.77		5,279.77	492.11	5,771.88	192.92	5,964.80	199.37	6,164.17
13	512014	Communication Expense	32,919.90		32,919.90		32,919.90	3,068.37	35,988.27	1,202.86	37,191.14	1,243.07	38,434.21
14	512015	Equipment Rental	2,107.72		2,107.72		2,107.72	196.45	2,304.17	77.01	2,381.19	79.59	2,460.78
15	512016	Uniforms	33,547.57		33,547.57		33,547.57	3,126.88	36,674.45	1,225.80	37,900.25	1,266.77	39,167.02
16	512017	Weather/Hurricane/Fuel/Snow removal	18,074.29		18,074.29		18,074.29	1,684.66	19,758.94	660.42	20,419.36	682.49	21,101.85
17	512018	Safety Supplies/Expense	17,991.19		17,991.19		17,991.19	1,676.91	19,668.10	657.38	20,325.49	679.35	21,004.84
18	512019	Moving Expense	-		-		-	-	-	-	-	-	-
19	512020	Service Claims	-		-		-	-	-	-	-	-	-
20	512021	Landscaping	199,807.46		199,807.46		199,807.46	18,623.51	218,430.97	7,300.79	225,731.76	7,544.81	233,276.56
21	512022	Other Contracted Workers	4,739.92		4,739.92		4,739.92	441.80	5,181.72	173.19	5,354.91	178.98	5,533.89
22	512023	Pump Station R&M	-		-		-	-	-	-	-	-	-
23	512024	Project Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
24	512025	Vehicle Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
25	512900	Other Plant and System Maintenance	45,466.36		45,466.36		45,466.36	4,237.80	49,704.16	1,661.30	51,365.46	1,716.83	53,082.29
26		Total Maintenance and Repair	848,284.35		848,284.35		848,284.35	79,066.31	927,350.86	30,795.36	958,146.42	32,031.35	990,377.97
27	513001	Allocated Fuel Charge	-		-		-	-	-	-	-	-	-
28	513002	Meter Supplies	63.28		63.28		63.28	5.90	69.18	2.31	71.49	2.39	73.88
29	513003	Pipe, Plate, Gasket	-		-		-	-	-	-	-	-	-
30	513004	Misc Bearing	-		-		-	-	-	-	-	-	-
31	513005	Lubricant, Gases	-		-		-	-	-	-	-	-	-
32	513006	Misc Cogs Glass, Parts	-		-		-	-	-	-	-	-	-
33	513007	Rig Equip	2,102.48		2,102.48		2,102.48	195.97	2,298.45	76.82	2,375.27	79.39	2,454.66
34	513008	Electrical Equip	2,929.42		2,929.42		2,929.42	273.04	3,202.46	107.04	3,309.50	110.62	3,420.12
35	513009	Lighting Supplies	-		-		-	-	-	-	-	-	-
36	513010	Plant Air System	250.30		250.30		250.30	23.33	273.63	9.15	282.78	9.45	292.23
37	513011	Valves and Traps	-		-		-	-	-	-	-	-	-
38	513012	Duty and Brokerage	-		-		-	-	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-		-		-	-	-	-	-	-	-
40	513900	Other Materials and Supplies	127,162.96		127,162.96		127,162.96	11,852.52	139,015.48	4,646.42	143,661.90	4,801.72	148,463.62
41		Total Materials and Supplies	132,508.44		132,508.44		132,508.44	12,350.75	144,859.19	4,841.74	149,700.94	5,003.57	154,704.51
42	512012	Deferred Maintenance Expense	270,067.68	(49,182.44) [13]	220,885.24		220,885.24	(34,701.44) [13]	186,183.80	(10,316.81) [13]	175,866.99	(12,895.89) [13]	162,971.10
43		Total Deferred Maintenance	270,067.68	(49,182.44)	220,885.24		220,885.24	(34,701.44)	186,183.80	(10,316.81)	175,866.99	(12,895.89)	162,971.10
44		Total Maintenance & Repair - Water	1,250,860.67	(49,182.44)	1,201,678.23		1,201,678.23	56,715.63	1,258,393.85	25,520.49	1,283,914.35	24,139.23	1,308,053.58

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Sewer Maintenance & Repair		CWS - NC Uniform											
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 Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	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]
45	512001	Shop Supplies and Tools	14,003.78		14,003.78		14,003.78	1,249.20	15,252.98	394.90	15,647.88	405.12	16,053.00
46	512002	Repairs and Maintenance	189,562.37		189,562.37		189,562.37	16,909.77	206,472.14	5,345.58	211,817.72	5,483.97	217,301.69
47	512003	Main Breaks	982.28		982.28		982.28	87.62	1,069.90	27.70	1,097.60	28.42	1,126.02
48	512004	Traps Repair	-		-		-	-	-	-	-	-	-
49	512005	Valve Repair	68.80		68.80		68.80	6.14	74.94	1.94	76.88	1.99	78.87
50	512006	Manhole Maint	13,794.02		13,794.02		13,794.02	1,230.49	15,024.51	388.99	15,413.49	399.06	15,812.55
51	512007	Major Repairs	127.53		127.53		127.53	11.38	138.91	3.60	142.50	3.69	146.19
52	512008	Maintenance Electric Equip Repair	60,716.67		60,716.67		60,716.67	5,416.19	66,132.86	1,712.18	67,845.04	1,756.51	69,601.55
53	512009	Permits	44,837.15		44,837.15		44,837.15	3,999.67	48,836.81	1,264.39	50,101.20	1,297.12	51,398.32
54	512010	Sewer Rodding	205,212.63		205,212.63		205,212.63	18,305.84	223,518.48	5,786.91	229,305.38	5,936.73	235,242.11
55	512011	Sewer Sludge Hauling	464,136.23		464,136.23		464,136.23	41,402.94	505,539.17	13,088.44	518,627.60	13,427.30	532,054.90
56	512013	Excavation Restoration	16.17		16.17		16.17	1.44	17.61	0.46	18.07	0.47	18.54
57	512014	Communication Expense	52,340.26		52,340.26		52,340.26	4,668.98	57,009.24	1,475.97	58,485.21	1,514.19	59,999.39
58	512015	Equipment Rental	1,331.00		1,331.00		1,331.00	118.73	1,449.73	37.53	1,487.26	38.51	1,525.77
59	512016	Uniforms	13,741.64		13,741.64		13,741.64	1,225.81	14,967.45	387.51	15,354.96	397.54	15,752.50
60	512017	Weather/Hurricane/Fuel/Snow removal	12,035.36		12,035.36		12,035.36	1,073.61	13,108.97	339.39	13,448.36	348.18	13,796.54
61	512018	Safety Supplies/Expense	9,569.09		9,569.09		9,569.09	853.60	10,422.70	269.84	10,692.54	276.83	10,969.37
62	512019	Moving Expense	-		-		-	-	-	-	-	-	-
63	512020	Service Claims	-		-		-	-	-	-	-	-	-
64	512021	Landscaping	105,387.90		105,387.90		105,387.90	9,401.05	114,788.95	2,971.89	117,760.85	3,048.83	120,809.68
65	512022	Other Contracted Workers	4,175.94		4,175.94		4,175.94	372.51	4,548.45	117.76	4,666.21	120.81	4,787.02
66	512023	Pump Station R&M	2,210.00		2,210.00		2,210.00	197.14	2,407.14	62.32	2,469.46	63.93	2,533.40
67	512024	Project Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
68	512025	Vehicle Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
69	512900	Other Plant and System Maintenance	89,888.07		89,888.07		89,888.07	8,018.40	97,906.47	2,534.80	100,441.27	2,600.43	103,041.70
70		Total Maintenance and Repair	1,284,136.89		1,284,136.89		1,284,136.89	114,350.50	1,398,687.39	36,212.09	1,434,899.49	37,149.83	1,472,049.11
71	513001	Allocated Fuel Charge	-		-		-	-	-	-	-	-	-
72	513002	Meter Supplies	-		-		-	-	-	-	-	-	-
73	513003	Pipe, Plate, Gasket	4,680.59		4,680.59		4,680.59	417.53	5,098.12	131.99	5,230.11	135.41	5,365.52
74	513004	Misc Bearing	-		-		-	-	-	-	-	-	-
75	513005	Lubricant, Gases	-		-		-	-	-	-	-	-	-
76	513006	Misc Cogs Glass, Parts	-		-		-	-	-	-	-	-	-
77	513007	Rig Equip	110.72		110.72		110.72	9.88	120.60	3.12	123.72	3.20	126.92
78	513008	Electrical Equip	8,062.36		8,062.36		8,062.36	719.20	8,781.56	227.35	9,008.91	233.24	9,242.15
79	513009	Lighting Supplies	-		-		-	-	-	-	-	-	-
80	513010	Plant Air System	1,959.12		1,959.12		1,959.12	174.76	2,133.88	55.25	2,189.13	56.68	2,245.80
81	513011	Valves and Traps	-		-		-	-	-	-	-	-	-
82	513012	Duty and Brokerage	-		-		-	-	-	-	-	-	-
83	513899	Materials and Supplies Write-off	-		-		-	-	-	-	-	-	-
84	513900	Other Materials and Supplies	100,163.73		100,163.73		100,163.73	8,935.03	109,098.76	2,824.57	111,923.34	2,897.70	114,821.04
85		Total Materials and Supplies	114,976.52		114,976.52		114,976.52	10,256.40	125,232.92	3,242.29	128,475.20	3,326.23	131,801.44
86	512012	Deferred Maintenance Expense	427,843.20	(164,849.75) [13]	262,993.45		262,993.45	9,243.71 [13]	272,237.16	- [13]	272,237.16	(201,443.00) [13]	70,794.16
87		Total Deferred Maintenance	427,843.20	(164,849.75)	262,993.45		262,993.45	9,243.71	272,237.16	-	272,237.16	(201,443.00)	70,794.16
88		Total Maintenance & Repair - Sewer	1,826,956.61	(164,849.75)	1,662,106.86		1,662,106.86	134,050.61	1,796,157.47	39,454.38	1,835,611.85	(160,967.14)	1,674,644.71

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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]

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Water Bradfield Farms - Fairfield Harbour - Treasure Cove
Maintenance & Repair

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	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
							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	512001	Shop Supplies and Tools	2,446.61	-	2,446.61	-	2,446.61	227.02	2,673.63	87.26	2,760.89	90.11	2,851.00	
2	512002	Repairs and Maintenance	142,999.52	-	142,999.52	-	142,999.52	13,268.84	156,268.36	5,100.18	161,368.54	5,266.63	166,635.17	
3	512003	Main Breaks	415.47	-	415.47	-	415.47	38.55	454.02	14.82	468.84	15.30	484.14	
4	512004	Traps Repair	-	-	-	-	-	-	-	-	-	-	-	
5	512005	Valve Repair	16.69	-	16.69	-	16.69	1.55	18.24	0.60	18.83	0.61	19.45	
6	512006	Manhole Maint	-	-	-	-	-	-	-	-	-	-	-	
7	512007	Major Repairs	-	-	-	-	-	-	-	-	-	-	-	
8	512008	Maintenance Electric Equip Repair	1,868.09	-	1,868.09	-	1,868.09	173.34	2,041.43	66.63	2,108.06	68.80	2,176.86	
9	512009	Permits	4,322.94	-	4,322.94	-	4,322.94	401.12	4,724.06	154.18	4,878.24	159.21	5,037.46	
10	512010	Sewer Rodding	(21,799.62)	-	(21,799.62)	-	(21,799.62)	(2,022.77)	(23,822.39)	(777.50)	(24,599.89)	(802.87)	(25,402.77)	
11	512011	Sewer Sludge Hauling	-	-	-	-	-	-	-	-	-	-	-	
12	512013	Excavation Restoration	107.62	-	107.62	-	107.62	9.99	117.61	3.84	121.44	3.96	125.41	
13	512014	Communication Expense	3,453.98	-	3,453.98	-	3,453.98	320.49	3,774.47	123.19	3,897.66	127.21	4,024.87	
14	512015	Equipment Rental	257.62	-	257.62	-	257.62	23.90	281.52	9.19	290.71	9.49	300.20	
15	512016	Uniforms	2,034.77	-	2,034.77	-	2,034.77	188.81	2,223.58	72.57	2,296.15	74.94	2,371.09	
16	512017	Weather/Hurricane/Fuel/Snow removal	675.75	-	675.75	-	675.75	62.70	738.45	24.10	762.55	24.89	787.44	
17	512018	Safety Supplies/Expense	540.04	-	540.04	-	540.04	50.11	590.15	19.26	609.41	19.89	629.30	
18	512019	Moving Expense	-	-	-	-	-	-	-	-	-	-	-	
19	512020	Service Claims	-	-	-	-	-	-	-	-	-	-	-	
20	512021	Landscaping	18,677.48	-	18,677.48	-	18,677.48	1,733.07	20,410.55	666.15	21,076.70	687.89	21,764.58	
21	512022	Other Contracted Workers	81.75	-	81.75	-	81.75	7.59	89.34	2.92	92.25	3.01	95.26	
22	512023	Pump Station R&M	-	-	-	-	-	-	-	-	-	-	-	
23	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-	-	-	-	
24	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-	-	-	-	
25	512900	Other Plant and System Maintenance	12,193.77	-	12,193.77	-	12,193.77	1,151.45	13,325.22	434.90	13,760.12	449.09	14,209.21	
26		Total Maintenance and Repair	168,292.47	-	168,292.47	-	168,292.47	15,615.76	183,908.23	6,002.27	189,910.50	6,198.17	196,108.67	
27	513001	Allocated Fuel Charge	-	-	-	-	-	-	-	-	-	-	-	
28	513002	Meter Supplies	-	-	-	-	-	-	-	-	-	-	-	
29	513003	Pipe, Plate, Gasket	-	-	-	-	-	-	-	-	-	-	-	
30	513004	Misc Bearing	-	-	-	-	-	-	-	-	-	-	-	
31	513005	Lubricant, Gases	-	-	-	-	-	-	-	-	-	-	-	
32	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-	-	-	-	-	
33	513007	Rig Equip	26.81	-	26.81	-	26.81	2.49	29.30	0.96	30.25	0.99	31.24	
34	513008	Electrical Equip	185.93	-	185.93	-	185.93	17.25	203.18	6.63	209.81	6.85	216.66	
35	513009	Lighting Supplies	-	-	-	-	-	-	-	-	-	-	-	
36	513010	Plant Air System	33.75	-	33.75	-	33.75	3.13	36.88	1.20	38.09	1.24	39.33	
37	513011	Valves and Traps	-	-	-	-	-	-	-	-	-	-	-	
38	513012	Duty and Brokerage	-	-	-	-	-	-	-	-	-	-	-	
39	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-	-	-	-	
40	513900	Other Materials and Supplies	12,450.54	-	12,450.54	-	12,450.54	1,155.28	13,605.81	444.06	14,049.87	458.55	14,508.42	
41		Total Materials and Supplies	12,697.03	-	12,697.03	-	12,697.03	1,178.15	13,875.18	452.85	14,328.02	467.63	14,795.65	
42	512012	Deferred Maintenance Expense	15,913.72	(1,702.75) [13]	14,210.97	-	14,210.97	7,738.00 [13]	21,948.97	(4,149.51) [13]	17,799.46	(2,963.93) [13]	14,835.53	
43		Total Deferred Maintenance	15,913.72	(1,702.75)	14,210.97	-	14,210.97	7,738.00	21,948.97	(4,149.51)	17,799.46	(2,963.93)	14,835.53	
44		Total Maintenance & Repair - Water	196,903.22	(1,702.75)	195,200.47	-	195,200.47	24,531.91	219,732.38	2,305.61	222,037.98	3,701.86	225,739.85	

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Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Maintenance & Repair

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	WSIP
							Base Case 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]
45	512001	Shop Supplies and Tools	1,697.19		1,697.19		1,697.19	163.16	1,860.35	72.44	1,932.79	75.26	2,008.04
46	512002	Repairs and Maintenance	34,476.70		34,476.70		34,476.70	3,314.47	37,791.17	1,471.45	39,262.62	1,528.74	40,791.36
47	512003	Main Breaks	240.31		240.31		240.31	23.10	263.41	10.26	273.67	10.66	284.32
48	512004	Traps Repair	-		-		-	-	-	-	-	-	-
49	512005	Valve Repair	16.99		16.99		16.99	1.63	18.62	0.73	19.35	0.75	20.10
50	512006	Manhole Maint	35.82		35.82		35.82	3.44	39.26	1.53	40.79	1.59	42.38
51	512007	Major Repairs	-		-		-	-	-	-	-	-	-
52	512008	Maintenance Electric Equip Repair	2,686.43		2,686.43		2,686.43	258.26	2,944.69	114.66	3,059.35	119.12	3,178.47
53	512009	Permits	7,105.60		7,105.60		7,105.60	683.11	7,788.71	303.26	8,091.97	315.07	8,407.04
54	512010	Sewer Rodding	30,298.44		30,298.44		30,298.44	2,912.78	33,211.22	1,293.12	34,504.35	1,343.47	35,847.82
55	512011	Sewer Sludge Hauling	90,677.27		90,677.27		90,677.27	8,717.39	99,394.66	3,870.07	103,264.72	4,020.75	107,285.47
56	512013	Excavation Restoration	3.99		3.99		3.99	0.38	4.37	0.17	4.54	0.18	4.72
57	512014	Communication Expense	3,778.33		3,778.33		3,778.33	363.24	4,141.57	161.26	4,302.82	167.54	4,470.36
58	512015	Equipment Rental	262.79		262.79		262.79	25.26	288.05	11.22	299.27	11.65	310.92
59	512016	Uniforms	1,071.99		1,071.99		1,071.99	103.06	1,175.05	45.75	1,220.80	47.53	1,268.33
60	512017	Weather/Hurricane/Fuel/Snow removal	5,366.67		5,366.67		5,366.67	515.93	5,882.60	229.05	6,111.65	237.97	6,349.61
61	512018	Safety Supplies/Expense	529.02		529.02		529.02	50.86	579.87	22.58	602.45	23.46	625.91
62	512019	Moving Expense	-		-		-	-	-	-	-	-	-
63	512020	Service Claims	-		-		-	-	-	-	-	-	-
64	512021	Landscaping	8,262.24		8,262.24		8,262.24	794.30	9,056.54	352.63	9,409.17	366.36	9,775.53
65	512022	Other Contracted Workers	83.45		83.45		83.45	8.02	91.47	3.56	95.03	3.70	98.73
66	512023	Pump Station R&M	-		-		-	-	-	-	-	-	-
67	512024	Project Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
68	512025	Vehicle Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
69	512900	Other Plant and System Maintenance	6,955.35		6,955.35		6,955.35	668.66	7,624.02	296.85	7,920.87	308.41	8,229.28
70		Total Maintenance and Repair	193,548.38		193,548.38		193,548.38	18,607.36	212,155.64	8,260.57	220,416.21	8,582.20	228,998.41
71	513001	Allocated Fuel Charge	-		-		-	-	-	-	-	-	-
72	513002	Meter Supplies	-		-		-	-	-	-	-	-	-
73	513003	Pipe, Plate, Gasket	-		-		-	-	-	-	-	-	-
74	513004	Misc Bearing	-		-		-	-	-	-	-	-	-
75	513005	Lubricant, Gases	-		-		-	-	-	-	-	-	-
76	513006	Misc Ggs Glass, Parts	-		-		-	-	-	-	-	-	-
77	513007	Rig Equip	27.35		27.35		27.35	2.63	29.98	1.17	31.15	1.21	32.36
78	513008	Electrical Equip	189.29		189.29		189.29	18.20	207.49	8.08	215.57	8.39	223.96
79	513009	Lighting Supplies	-		-		-	-	-	-	-	-	-
80	513010	Plant Air System	34.49		34.49		34.49	3.32	37.81	1.47	39.28	1.53	40.81
81	513011	Valves and Traps	-		-		-	-	-	-	-	-	-
82	513012	Duty and Brokerage	-		-		-	-	-	-	-	-	-
83	513899	Materials and Supplies Write-off	-		-		-	-	-	-	-	-	-
84	513900	Other Materials and Supplies	20,205.62		20,205.62		20,205.62	1,942.50	22,148.12	862.37	23,010.48	895.94	23,906.43
85		Total Materials and Supplies	20,456.75		20,456.75		20,456.75	1,966.64	22,423.39	873.08	23,296.48	907.08	24,203.56
86	512012	Deferred Maintenance Expense	5,032.46	17,065.88 [13]	22,098.34		22,098.34	(1,619.14) [13]	20,479.20	- [13]	20,479.20	- [13]	20,479.20
87		Total Deferred Maintenance	5,032.46	17,065.88	22,098.34		22,098.34	(1,619.14)	20,479.20	-	20,479.20	-	20,479.20
88		Total Maintenance & Repair - Sewer	219,037.79	17,065.88	236,103.67		236,103.67	18,954.56	255,058.23	9,133.65	264,191.89	9,489.28	273,681.17

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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]

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			CWS - NC Uniform											
			Base Case		Base Case		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	515001	Laboratory Testing	40,130.70		40,130.70		40,130.70	3,740.47	43,871.17	1,466.34	45,337.51	1,515.35	46,852.86	
2	515002	Test - Water/Sewer	108,562.61		108,562.61		108,562.61	10,118.83	118,681.44	3,966.78	122,648.22	4,099.37	126,747.58	
3	515003	Test - Equipment/Chemical	16,899.43		16,899.43		16,899.43	1,575.15	18,474.58	617.49	19,092.07	638.13	19,730.20	
4	515004	Test - Safe Drinking Water Act	2,237.06		2,237.06		2,237.06	208.51	2,445.57	81.74	2,527.31	84.47	2,611.78	
5														
6		Total Maintenance Testing - Water	167,829.79	-	167,829.79	-	167,829.79	15,642.96	183,472.76	6,132.35	189,605.11	6,337.32	195,942.42	

			CWS - NC Uniform											
			Base Case		Base Case		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]	
7	515001	Laboratory Testing	161,353.50		161,353.50		161,353.50	14,393.42	175,746.92	4,550.10	180,297.02	4,667.90	184,964.92	
8	515002	Test - Water/Sewer	124,555.43		124,555.43		124,555.43	11,110.88	135,666.31	3,512.41	139,178.72	3,603.34	142,782.06	
9	515003	Test - Equipment/Chemical	10,321.27		10,321.27		10,321.27	920.70	11,241.97	291.06	11,533.03	298.59	11,831.62	
10	515004	Test - Safe Drinking Water Act	112.68		112.68		112.68	10.05	122.73	3.18	125.91	3.26	129.17	
11														
12		Total Maintenance Testing - Sewer	296,342.89	-	296,342.89	-	296,342.89	26,435.05	322,777.94	8,356.74	331,134.68	8,573.10	339,707.77	

Maintenance Testing

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] & [E]
- [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

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Water
Maintenance Testing
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	515001	Laboratory Testing	20,527.83		20,527.83		20,527.83	1,904.77	22,432.60	732.14	23,164.73	756.03	23,920.77
2	515002	Test - Water/Sewer	8,484.38		8,484.38		8,484.38	787.26	9,271.64	302.60	9,574.24	312.48	9,886.72
3	515003	Test - Equipment/Chemical	428.97		428.97		428.97	39.80	468.77	15.30	484.07	15.80	499.87
4	515004	Test - Safe Drinking Water Act	27.22		27.22		27.22	2.53	29.75	0.97	30.72	1.00	31.72
5													
6		Total Maintenance Testing - Water	29,468.40	-	29,468.40	-	29,468.40	2,734.36	32,202.76	1,051.01	33,253.77	1,085.31	34,339.08

Sewer
Maintenance Testing
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]
7	515001	Laboratory Testing	(5,762.66)		(5,762.66)		(5,762.66)	(554.00)	(6,316.66)	(245.95)	(6,562.61)	(255.52)	(6,818.13)
8	515002	Test - Water/Sewer	7,264.09		7,264.09		7,264.09	698.34	7,962.43	310.03	8,272.46	322.10	8,594.56
9	515003	Test - Equipment/Chemical	474.49		474.49		474.49	45.62	520.11	20.25	540.36	21.04	561.40
10	515004	Test - Safe Drinking Water Act	27.81		27.81		27.81	2.67	30.48	1.19	31.67	1.23	32.90
11													
12		Total Maintenance Testing - Sewer	2,003.73	-	2,003.73	-	2,003.73	192.63	2,196.36	85.52	2,281.88	88.85	2,370.73

Maintenance Testing

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 [C] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

			CWS - NC Uniform											
					Base Case		Base Case		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	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]	
1	516001	Service - Meter Reading	229,336.46		229,336.46		229,336.46	21,375.83	250,712.29	8,379.75	259,092.04	8,659.83	267,751.88	
2														
3		Total Meter Reading - Water	229,336.46	-	229,336.46	-	229,336.46	21,375.83	250,712.29	8,379.75	259,092.04	8,659.83	267,751.88	

			CWS - NC Uniform											
					Base Case		Base Case		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	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]	
4	516001	Service - Meter Reading	3,024.11		3,024.11		3,024.11	269.76	3,293.87	85.28	3,379.15	87.49	3,466.64	
5														
6		Total Meter Reading - Sewer	3,024.11	-	3,024.11	-	3,024.11	269.76	3,293.87	85.28	3,379.15	87.49	3,466.64	

Meter Reading

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]

Water
Meter Reading
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 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]+[F]	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	516001	Service - Meter Reading	47,601.97		47,601.97		47,601.97	4,416.96	52,018.93	1,697.76	53,716.69	1,753.17	55,469.85
2													
3		Total Meter Reading - Water	47,601.97	-	47,601.97	-	47,601.97	4,416.96	52,018.93	1,697.76	53,716.69	1,753.17	55,469.85

Sewer
Meter Reading
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 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]+[F]	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]
4	516001	Service - Meter Reading	1,040.97		1,040.97		1,040.97	100.08	1,141.05	44.43	1,185.47	46.16	1,231.63
5													
6		Total Meter Reading - Sewer	1,040.97	-	1,040.97	-	1,040.97	100.08	1,141.05	44.43	1,185.47	46.16	1,231.63

Meter Reading

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

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			CWS - NC Uniform								
				Base Case	Base Case	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
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
			[B]	[C]	[C]+[D]	[C]+[E]	[C]+[F]	[G]+[H]	[G]+[I]	[I]+[J]	[I]+[K]
			[B]	[C]	[C]+[D]	[C]+[E]	[C]+[F]	[G]+[H]	[G]+[I]	[I]+[J]	[I]+[K]
1	514001	Chlorine	36,037.11		36,037.11	3,358.92	39,396.03	1,316.76	40,712.80	1,360.78	42,073.57
2	514002	Odor Control Chemicals	359.02		359.02	33.46	392.48	13.12	405.60	13.56	419.16
3	514900	Other Chemicals	294,057.48		294,057.48	27,408.30	321,465.78	10,744.60	332,210.38	11,103.72	343,314.11
4											
5		Total Chemicals - Water	330,453.61	-	330,453.61	30,800.69	361,254.30	12,074.48	373,328.78	12,478.06	385,806.84

			CWS - NC Uniform								
				Base Case	Base Case	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
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
			[B]	[C]	[C]+[D]	[C]+[E]	[C]+[F]	[G]+[H]	[G]+[I]	[I]+[J]	[I]+[K]
			[B]	[C]	[C]+[D]	[C]+[E]	[C]+[F]	[G]+[H]	[G]+[I]	[I]+[J]	[I]+[K]
6	514001	Chlorine	63,517.72		63,517.72	5,666.05	69,183.77	1,791.17	70,974.94	1,837.55	72,812.49
7	514002	Odor Control Chemicals	9,943.08		9,943.08	886.97	10,830.05	280.39	11,110.44	287.65	11,398.09
8	514900	Other Chemicals	339,981.36		339,981.36	30,327.79	370,309.15	9,587.32	379,896.48	9,835.54	389,732.02
9											
10		Total Chemicals - Sewer	413,442.16	-	413,442.16	36,880.81	450,322.97	11,658.89	461,981.86	11,960.74	473,942.59

Chemicals

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

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			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Water Chemicals													
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	514001	Chlorine	18,277.07		18,277.07		18,277.07	1,695.92	19,972.99	651.86	20,624.85	673.14	21,297.99
2	514002	Odor Control Chemicals	-		-		-	-	-	-	-	-	-
3	514900	Other Chemicals	44,680.34		44,680.34		44,680.34	4,145.86	48,826.20	1,593.56	50,419.76	1,645.56	52,065.32
4													
5		Total Chemicals - Water	62,957.41	-	62,957.41	-	62,957.41	5,841.78	68,799.19	2,245.42	71,044.61	2,318.70	73,363.32

			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Sewer Chemicals													
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]
6	514001	Chlorine	2,283.29		2,283.29		2,283.29	219.51	2,502.80	97.45	2,600.25	101.24	2,701.49
7	514002	Odor Control Chemicals	-		-		-	-	-	-	-	-	-
8	514900	Other Chemicals	51,038.93		51,038.93		51,038.93	4,906.70	55,945.63	2,178.32	58,123.95	2,263.13	60,387.08
9													
10		Total Chemicals - Sewer	53,322.22	-	53,322.22	-	53,322.22	5,126.21	58,448.43	2,275.77	60,724.19	2,364.38	63,088.57

Chemicals

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
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WSIP Period: April 1, 2023 - March 31, 2026

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			CWS - NC Uniform			Base Case		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	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]
1	601000	Vehicle Leasing	6,352.28		6,352.28		6,352.28	592.08	6,944.35	232.11	7,176.46	239.86	7,416.32
2	602000	Vehicle Fuel	179,346.20		179,346.20		179,346.20	16,716.37	196,062.58	6,553.15	202,615.73	6,772.18	209,387.91
3	603000	Vehicle Repairs and Maintenance	83,594.77		83,594.77		83,594.77	7,791.64	91,386.41	3,054.48	94,440.89	3,156.57	97,597.46
4	604000	Vehicle Registration/Licensing Fees	309.09		309.09		309.09	28.81	337.90	11.29	349.20	11.67	360.87
5	605000	Vehicle - Employee Mileage Claim	-		-		-	-	-	-	-	-	-
6	606000	Project Vehicle Hours	-		-		-	-	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-		-		-	-	-	-	-	-	-
8	609000	Vehicle - Other Costs	11,003.78		11,003.78		11,003.78	1,025.63	12,029.41	402.07	12,431.48	415.51	12,846.99
9													
10		Total Transportation Expense - Water	280,606.12	-	280,606.12	-	280,606.12	26,154.54	306,760.66	10,253.10	317,013.76	10,595.80	327,609.55

			CWS - NC Uniform			Base Case		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	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]
11	601000	Vehicle Leasing	3,789.80		3,789.80		3,789.80	338.07	4,127.87	106.87	4,234.74	109.64	4,344.38
12	602000	Vehicle Fuel	106,998.99		106,998.99		106,998.99	9,544.77	116,543.76	3,017.32	119,561.08	3,095.44	122,656.52
13	603000	Vehicle Repairs and Maintenance	49,873.13		49,873.13		49,873.13	4,448.90	54,322.02	1,406.40	55,728.43	1,442.81	57,171.24
14	604000	Vehicle Registration/Licensing Fees	184.41		184.41		184.41	16.45	200.86	5.20	206.06	5.33	211.39
15	605000	Vehicle - Employee Mileage Claim	-		-		-	-	-	-	-	-	-
16	606000	Project Vehicle Hours	-		-		-	-	-	-	-	-	-
17	607000	Vehicle Charged to Projects	-		-		-	-	-	-	-	-	-
18	609000	Vehicle - Other Costs	6,564.92		6,564.92		6,564.92	585.62	7,150.54	185.13	7,335.67	189.92	7,525.59
19													
20		Total Transportation Expense - Sewer	167,411.25	-	167,411.25	-	167,411.25	14,933.80	182,345.05	4,720.92	187,065.97	4,843.15	191,909.12

Transportation Expense

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
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Water
Bradfield Farms - Fairfield Harbour - Treasure Cove
Transportation Expense

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	601000	Vehicle Leasing	877.29		877.29		877.29	81.40	958.70	31.29	989.99	32.31	1,022.30
2	602000	Vehicle Fuel	24,731.64		24,731.64		24,731.64	2,294.83	27,026.47	882.07	27,908.54	910.86	28,819.40
3	603000	Vehicle Repairs and Maintenance	11,439.09		11,439.09		11,439.09	1,061.43	12,500.51	407.98	12,908.49	421.30	13,329.79
4	604000	Vehicle Registration/Licensing Fees	40.26		40.26		40.26	3.74	44.00	1.44	45.43	1.48	46.91
5	605000	Vehicle - Employee Mileage Claim	-		-		-	-	-	-	-	-	-
6	606000	Project Vehicle Hours	-		-		-	-	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-		-		-	-	-	-	-	-	-
8	609000	Vehicle - Other Costs	1,483.97		1,483.97		1,483.97	137.70	1,621.67	52.93	1,674.59	54.65	1,729.25
9													
10		Total Transportation Expense - Water	38,572.25	-	38,572.25	-	38,572.25	3,579.10	42,151.34	1,375.71	43,527.05	1,420.61	44,947.65

Sewer
Bradfield Farms - Fairfield Harbour - Treasure Cove
Transportation Expense

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]
11	601000	Vehicle Leasing	898.00		898.00		898.00	86.33	984.33	38.33	1,022.65	39.82	1,062.47
12	602000	Vehicle Fuel	25,315.32		25,315.32		25,315.32	2,433.72	27,749.04	1,080.45	28,829.49	1,122.52	29,952.01
13	603000	Vehicle Repairs and Maintenance	11,709.05		11,709.05		11,709.05	1,125.67	12,834.72	499.74	13,334.46	519.20	13,853.65
14	604000	Vehicle Registration/Licensing Fees	41.21		41.21		41.21	3.96	45.17	1.76	46.93	1.83	48.76
15	605000	Vehicle - Employee Mileage Claim	-		-		-	-	-	-	-	-	-
16	606000	Project Vehicle Hours	-		-		-	-	-	-	-	-	-
17	607000	Vehicle Charged to Projects	-		-		-	-	-	-	-	-	-
18	609000	Vehicle - Other Costs	1,518.99		1,518.99		1,518.99	146.03	1,665.02	64.83	1,729.85	67.35	1,797.21
19													
20		Total Transportation Expense - Sewer	39,482.57	-	39,482.57	-	39,482.57	3,795.71	43,278.29	1,685.10	44,963.39	1,750.71	46,714.10

Transportation Expense

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

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Water Salary Captive			CWS - NC Uniform			Base Case	Base Case	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	522001	Capitalized Time	(540,714.77)	89,856.77	[22] (450,858.00)		(450,858.00)	(13,525.74)	(464,383.74)	(13,931.51)	(478,315.25)	(14,349.46)	(492,664.71)
2													
3		Total Salary Captive - Water	(540,714.77)	89,856.77	(450,858.00)	-	(450,858.00)	(13,525.74)	(464,383.74)	(13,931.51)	(478,315.25)	(14,349.46)	(492,664.71)

Sewer Salary Captive			CWS - NC Uniform			Base Case	Base Case	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	522001	Capitalized Time	(322,593.59)	53,608.59	[22] (268,985.00)		(268,985.00)	(8,069.55)	(277,054.55)	(8,311.64)	(285,366.19)	(8,560.99)	(293,927.17)
5													
6		Total Salary Captive - Sewer	(322,593.59)	53,608.59	(268,985.00)	-	(268,985.00)	(8,069.55)	(277,054.55)	(8,311.64)	(285,366.19)	(8,560.99)	(293,927.17)

Salary Captive

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]

Water
Salary Captive
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	522001	Capitalized Time	(76,334.51)	10,796.51	[22] (65,538.00)		(65,538.00)	(1,966.14)	(67,504.14)	(2,025.12)	(69,529.26)	(2,085.88)	(71,615.14)
2													
3		Total Salary Captive - Water	<u>(76,334.51)</u>	<u>10,796.51</u>	<u>(65,538.00)</u>	-	<u>(65,538.00)</u>	<u>(1,966.14)</u>	<u>(67,504.14)</u>	<u>(2,025.12)</u>	<u>(69,529.26)</u>	<u>(2,085.88)</u>	<u>(71,615.14)</u>

Sewer
Salary Captive
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	522001	Capitalized Time	(78,136.05)	11,051.05	[22] (67,085.00)		(67,085.00)	(2,012.55)	(69,097.55)	(2,072.93)	(71,170.48)	(2,135.11)	(73,305.59)
5													
6		Total Salary Captive - Sewer	<u>(78,136.05)</u>	<u>11,051.05</u>	<u>(67,085.00)</u>	-	<u>(67,085.00)</u>	<u>(2,012.55)</u>	<u>(69,097.55)</u>	<u>(2,072.93)</u>	<u>(71,170.48)</u>	<u>(2,135.11)</u>	<u>(73,305.59)</u>

Salary Captive

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

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Water Outside Service		CWS - NC Uniform											
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	
						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	540100	Consulting	9,211.38		9,211.38		9,211.38	858.57	10,069.95	336.58	10,406.53	347.83	10,754.35
2	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
3	540300	Recruitment	7,045.65		7,045.65		7,045.65	656.71	7,702.36	257.44	7,959.80	266.05	8,225.85
4	540400	Legal	43,341.93	(8,061.62) [20]	35,280.31		35,280.31	3,288.38	38,568.69	1,289.11	39,857.80	1,332.20	41,190.00
5	540500	Payroll	-		-		-	-	-	-	-	-	-
6	540600	Tax	-		-		-	-	-	-	-	-	-
7	540700	Engineering	13,666.55		13,666.55		13,666.55	1,273.82	14,940.38	499.36	15,439.74	516.05	15,955.79
8	540800	Temporary Labor	275.58		275.58		275.58	25.69	301.27	10.07	311.34	10.41	321.75
9	540900	Police	-		-		-	-	-	-	-	-	-
10	541000	Environmental	-		-		-	-	-	-	-	-	-
11	541100	Management Fee	-		-		-	-	-	-	-	-	-
12	541200	Contractor Outside Services	338.22		338.22		338.22	31.52	369.74	12.36	382.10	12.77	394.87
13	541300	Employee Finder Fees	416.39		416.39		416.39	38.81	455.20	15.21	470.41	15.72	486.14
14	549000	Other Outside Services	96,026.23	(37,872.36) [20]	58,153.87		58,153.87	5,420.37	63,574.24	2,124.89	65,699.13	2,195.91	67,895.04
15													
16		Total Outside Service - Water	170,321.94	(45,933.98)	124,387.96	-	124,387.96	11,593.87	135,981.83	4,545.03	140,526.86	4,696.94	145,223.79

Sewer Outside Service		CWS - NC Uniform											
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	
						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]
17	540100	Consulting	5,495.57		5,495.57		5,495.57	490.23	5,985.79	154.97	6,140.77	158.98	6,299.75
18	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
19	540300	Recruitment	4,203.48		4,203.48		4,203.48	374.97	4,578.45	118.54	4,696.98	121.61	4,818.59
20	540400	Legal	25,858.05	(4,809.61) [20]	21,048.44		21,048.44	1,877.61	22,926.05	593.56	23,519.61	608.92	24,128.53
21	540500	Payroll	-		-		-	-	-	-	-	-	-
22	540600	Tax	-		-		-	-	-	-	-	-	-
23	540700	Engineering	8,153.55		8,153.55		8,153.55	727.33	8,880.88	229.93	9,110.80	235.88	9,346.68
24	540800	Temporary Labor	164.42		164.42		164.42	14.67	179.08	4.64	183.72	4.76	188.47
25	540900	Police	-		-		-	-	-	-	-	-	-
26	541000	Environmental	-		-		-	-	-	-	-	-	-
27	541100	Management Fee	-		-		-	-	-	-	-	-	-
28	541200	Contractor Outside Services	201.78		201.78		201.78	18.00	219.78	5.69	225.47	5.84	231.31
29	541300	Employee Finder Fees	248.42		248.42		248.42	22.16	270.58	7.01	277.59	7.19	284.77
30	549000	Other Outside Services	57,289.81	(22,594.87) [20]	34,694.94		34,694.94	3,094.94	37,789.88	978.38	38,768.26	1,003.71	39,771.97
31													
32		Total Outside Service - Sewer	101,615.07	(27,404.48)	74,210.59	-	74,210.59	6,619.90	80,830.49	2,092.71	82,923.19	2,146.89	85,070.08

Outside 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

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Water Bradfield Farms - Fairfield Harbour - Treasure Cove
Outside 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]
1	540100	Consulting	1,269.53		1,269.53		1,269.53	117.80	1,387.33	45.28	1,432.61	46.76	1,479.37
2	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
3	540300	Recruitment	21.58		21.58		21.58	2.00	23.58	0.77	24.35	0.79	25.14
4	540400	Legal	1,176.75	(968.58) [20]	208.17		208.17	19.32	227.48	7.42	234.91	7.67	242.58
5	540500	Payroll	-		-		-	-	-	-	-	-	-
6	540600	Tax	-		-		-	-	-	-	-	-	-
7	540700	Engineering	-		-		-	-	-	-	-	-	-
8	540800	Temporary Labor	-		-		-	-	-	-	-	-	-
9	540900	Police	-		-		-	-	-	-	-	-	-
10	541000	Environmental	23,473.01		23,473.01		23,473.01	2,178.05	25,651.06	837.18	26,488.24	864.50	27,352.74
11	541100	Management Fee	-		-		-	-	-	-	-	-	-
12	541200	Contractor Outside Services	-		-		-	-	-	-	-	-	-
13	541300	Employee Finder Fees	57.64		57.64		57.64	5.35	62.99	2.06	65.04	2.12	67.17
14	549000	Other Outside Services	4,255.10	(4,550.26) [20]	(295.16)		(295.16)	(27.39)	(322.54)	(10.53)	(333.07)	(10.87)	(343.94)
15													
16		Total Outside Service - Water	30,253.61	(5,518.84)	24,734.77	-	24,734.77	2,295.12	27,029.90	882.18	27,912.08	910.97	28,823.06

Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Outside 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]
17	540100	Consulting	1,299.50		1,299.50		1,299.50	124.93	1,424.42	55.46	1,479.89	57.62	1,537.51
18	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
19	540300	Recruitment	22.08		22.08		22.08	2.12	24.21	0.94	25.15	0.98	26.13
20	540400	Legal	1,204.52	(991.44) [20]	213.08		213.08	20.48	233.57	9.09	242.66	9.45	252.11
21	540500	Payroll	-		-		-	-	-	-	-	-	-
22	540600	Tax	-		-		-	-	-	-	-	-	-
23	540700	Engineering	-		-		-	-	-	-	-	-	-
24	540800	Temporary Labor	-		-		-	-	-	-	-	-	-
25	540900	Police	-		-		-	-	-	-	-	-	-
26	541000	Environmental	24,026.99		24,026.99		24,026.99	2,309.87	26,336.86	1,025.46	27,362.32	1,065.39	28,427.71
27	541100	Management Fee	-		-		-	-	-	-	-	-	-
28	541200	Contractor Outside Services	-		-		-	-	-	-	-	-	-
29	541300	Employee Finder Fees	59.00		59.00		59.00	5.67	64.67	2.52	67.19	2.62	69.81
30	549000	Other Outside Services	4,355.53	(4,657.65) [20]	(302.12)		(302.12)	(29.05)	(331.17)	(12.89)	(344.06)	(13.40)	(357.46)
31													
32		Total Outside Service - Sewer	30,967.62	(5,649.09)	25,318.53	-	25,318.53	2,434.03	27,752.56	1,080.58	28,833.14	1,122.66	29,955.80

Outside 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]
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[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

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Water Salaries & Wages			CWS - NC Uniform										
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		Salaries & Wages - General	3,531,985.01	393,880.81	3,925,865.82		3,925,865.82	117,775.97	4,043,641.79	121,309.25	4,164,951.05	124,948.53	4,289,899.58
2													
3		Total Salaries & Wages - Water	3,531,985.01	393,880.81	3,925,865.82	-	3,925,865.82	117,775.97	4,043,641.79	121,309.25	4,164,951.05	124,948.53	4,289,899.58

Sewer Salaries & Wages			CWS - NC Uniform										
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		Salaries & Wages - General	2,107,202.86	234,991.59	2,342,194.45		2,342,194.45	70,265.83	2,412,460.29	72,373.81	2,484,834.10	74,545.02	2,559,379.12
5													
6		Total Salaries & Wages - Sewer	2,107,202.86	234,991.59	2,342,194.45	-	2,342,194.45	70,265.83	2,412,460.29	72,373.81	2,484,834.10	74,545.02	2,559,379.12

Salaries & Wages

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

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Water Bradfield Farms - Fairfield Harbour - Treasure Cove
Salaries & Wages

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		Salaries & Wages - General	311,454.52	160,227.64	[21] 471,682.16		471,682.16	14,150.46	485,832.63	14,574.98	500,407.61	15,012.23	515,419.84
3		Total Salaries & Wages - Water	311,454.52	160,227.64	471,682.16	-	471,682.16	14,150.46	485,832.63	14,574.98	500,407.61	15,012.23	515,419.84

Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Salaries & Wages

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		Salaries & Wages - General	318,805.05	164,009.11	[21] 482,814.16		482,814.16	14,484.42	497,298.58	14,918.96	512,217.54	15,366.53	527,584.06
6		Total Salaries & Wages - Sewer	318,805.05	164,009.11	482,814.16	-	482,814.16	14,484.42	497,298.58	14,918.96	512,217.54	15,366.53	527,584.06

Salaries & Wages

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
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Water Office Supplies & Other Expenses			CWS - NC Uniform											
Line No.	Account	Description	Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
			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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
1	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-	
2	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-	
3	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-	
4	628400	Customer Service Printing	118,760.27	150,503.05 [23]	269,263.32	-	269,263.32	25,097.31	294,360.63	9,838.64	304,199.27	10,167.49	314,366.76	
5	628500	Customer Freight/Courier Charges	163.90	-	163.90	-	163.90	15.28	179.17	5.99	185.16	6.19	191.35	
6		Total Billing & Customer Service	<u>118,924.17</u>	<u>150,503.05</u>	<u>269,427.22</u>	<u>-</u>	<u>269,427.22</u>	<u>25,112.58</u>	<u>294,539.80</u>	<u>9,844.63</u>	<u>304,384.43</u>	<u>10,173.68</u>	<u>314,558.11</u>	
7	550200	Computer Repair and Maintenance	5.39	-	5.39	-	5.39	0.50	5.89	0.20	6.09	0.20	6.29	
8	550300	Computer Supplies	-	-	-	-	-	-	-	-	-	-	-	
9	550400	Internet Services	415.64	-	415.64	-	415.64	38.74	454.39	15.19	469.57	15.69	485.27	
10	550500	Website Development	-	-	-	-	-	-	-	-	-	-	-	
11	550600	Computer Licensing	267.44	-	267.44	-	267.44	24.93	292.37	9.77	302.14	10.10	312.24	
12	550700	Software	-	-	-	-	-	-	-	-	-	-	-	
13	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-	-	
14	559900	Other Computer/IT Expenses	(53.78)	-	(53.78)	-	(53.78)	(5.01)	(58.80)	(1.97)	(60.76)	(2.03)	(62.79)	
15		Total IT Department	<u>634.69</u>	<u>-</u>	<u>634.69</u>	<u>-</u>	<u>634.69</u>	<u>59.16</u>	<u>693.85</u>	<u>23.19</u>	<u>717.04</u>	<u>23.97</u>	<u>741.01</u>	
16	581100	Office Supplies	9,725.47	-	9,725.47	-	9,725.47	906.49	10,631.96	355.36	10,987.32	367.24	11,354.56	
17	581200	Kitchen Supplies	1,667.58	-	1,667.58	-	1,667.58	155.43	1,823.01	60.93	1,883.94	62.97	1,946.91	
18	581300	Cleaning Supplies	981.96	-	981.96	-	981.96	91.53	1,073.48	35.88	1,109.36	37.08	1,146.44	
19	582100	Office Equipment	2,397.00	-	2,397.00	-	2,397.00	223.42	2,620.42	87.58	2,707.99	90.51	2,798.51	
20	582200	Office Equipment - Rent/Leased	942.96	-	942.96	-	942.96	87.89	1,030.85	34.46	1,065.31	35.61	1,100.92	
21	583100	Office Printing/Blueprints	8,605.17	-	8,605.17	-	8,605.17	802.06	9,407.24	314.43	9,721.66	324.93	10,046.60	
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-	-	
23	583300	Artwork, Display and Banner	90.58	-	90.58	-	90.58	8.44	99.02	3.31	102.33	3.42	105.75	
24	583400	Office Shipping Charges/Postage/Courier	23,360.35	-	23,360.35	-	23,360.35	2,177.35	25,537.70	853.57	26,391.27	882.10	27,273.36	
25	583500	Office Duties and Brokerage	1,409.45	-	1,409.45	-	1,409.45	131.37	1,540.82	51.50	1,592.32	53.22	1,645.54	
26		Total Office Expense	<u>49,180.52</u>	<u>-</u>	<u>49,180.52</u>	<u>-</u>	<u>49,180.52</u>	<u>4,583.98</u>	<u>53,764.50</u>	<u>1,797.01</u>	<u>55,561.52</u>	<u>1,857.08</u>	<u>57,418.59</u>	
27		Total Office Supplies & Other Expenses - Water	<u>168,739.38</u>	<u>150,503.05</u>	<u>319,242.43</u>	<u>-</u>	<u>319,242.43</u>	<u>29,755.72</u>	<u>348,998.15</u>	<u>11,664.83</u>	<u>360,662.99</u>	<u>12,054.72</u>	<u>372,717.71</u>	

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
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Sewer Office Supplies & Other Expenses			CWS - NC Uniform										
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]
28	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-
30	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-
31	628400	Customer Service Printing	70,853.07	89,791.00 [23]	160,644.07	-	160,644.07	14,330.14	174,974.21	4,530.09	179,504.30	4,647.38	184,151.68
32	628500	Customer Freight/Courier Charges	97.78	-	97.78	-	97.78	8.72	106.50	2.76	109.26	2.83	112.09
33		Total Billing & Customer Service	<u>70,950.85</u>	<u>89,791.00</u>	<u>160,741.85</u>	<u>-</u>	<u>160,741.85</u>	<u>14,338.86</u>	<u>175,080.71</u>	<u>4,532.85</u>	<u>179,613.56</u>	<u>4,650.21</u>	<u>184,263.77</u>
34	550200	Computer Repair and Maintenance	3.21	-	3.21	-	3.21	0.29	3.50	0.09	3.59	0.09	3.68
35	550300	Computer Supplies	-	-	-	-	-	-	-	-	-	-	-
36	550400	Internet Services	247.98	-	247.98	-	247.98	22.12	270.10	6.99	277.09	7.17	284.26
37	550500	Website Development	-	-	-	-	-	-	-	-	-	-	-
38	550600	Computer Licensing	159.56	-	159.56	-	159.56	14.23	173.79	4.50	178.29	4.62	182.91
39	550700	Software	-	-	-	-	-	-	-	-	-	-	-
40	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-	-
41	559900	Other Computer/IT Expenses	(32.09)	-	(32.09)	-	(32.09)	(2.86)	(34.95)	(0.90)	(35.85)	(0.93)	(36.78)
42		Total IT Department	<u>378.66</u>	<u>-</u>	<u>378.66</u>	<u>-</u>	<u>378.66</u>	<u>33.78</u>	<u>412.44</u>	<u>10.68</u>	<u>423.12</u>	<u>10.95</u>	<u>434.07</u>
43	581100	Office Supplies	5,802.28	-	5,802.28	-	5,802.28	517.59	6,319.86	163.62	6,483.48	167.86	6,651.34
44	581200	Kitchen Supplies	994.89	-	994.89	-	994.89	88.75	1,083.64	28.06	1,111.69	28.78	1,140.47
45	581300	Cleaning Supplies	585.84	-	585.84	-	585.84	52.26	638.10	16.52	654.62	16.95	671.57
46	582100	Office Equipment	1,430.06	-	1,430.06	-	1,430.06	127.57	1,557.63	40.33	1,597.96	41.37	1,639.33
47	582200	Office Equipment - Rent/Leased	562.58	-	562.58	-	562.58	50.18	612.76	15.86	628.63	16.28	644.90
48	583100	Office Printing/Blueprints	5,133.90	-	5,133.90	-	5,133.90	457.97	5,591.86	144.77	5,736.64	148.52	5,885.16
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-	-
50	583300	Artwork, Display and Banner	54.04	-	54.04	-	54.04	4.82	58.86	1.52	60.38	1.56	61.95
51	583400	Office Shipping Charges/Postage/Courier	13,936.92	-	13,936.92	-	13,936.92	1,243.23	15,180.15	393.01	15,573.17	403.19	15,976.36
52	583500	Office Duties and Brokerage	840.88	-	840.88	-	840.88	75.01	915.89	23.71	939.61	24.33	963.93
53		Total Office Expense	<u>29,341.38</u>	<u>-</u>	<u>29,341.38</u>	<u>-</u>	<u>29,341.38</u>	<u>2,617.38</u>	<u>31,958.76</u>	<u>827.41</u>	<u>32,786.18</u>	<u>848.84</u>	<u>33,635.01</u>
54		Total Office Supplies & Other Expenses - Sewer	<u>100,670.90</u>	<u>89,791.00</u>	<u>190,461.90</u>	<u>-</u>	<u>190,461.90</u>	<u>16,990.02</u>	<u>207,451.91</u>	<u>5,370.94</u>	<u>212,822.85</u>	<u>5,510.00</u>	<u>218,332.85</u>

Office Supplies & Other Expenses

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]

Water
Office Supplies & Other Expenses

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	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-
2	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-
3	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-
4	628400	Customer Service Printing	15,326.42	18,082.53 [23]	33,408.96	-	33,408.96	3,100.00	36,508.96	1,191.55	37,700.51	1,230.44	38,930.95
5	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-	-	-	-	-
6		Total Billing & Customer Service	<u>15,326.42</u>	<u>18,082.53</u>	<u>33,408.96</u>	<u>-</u>	<u>33,408.96</u>	<u>3,100.00</u>	<u>36,508.96</u>	<u>1,191.55</u>	<u>37,700.51</u>	<u>1,230.44</u>	<u>38,930.95</u>
7	550200	Computer Repair and Maintenance	0.75	-	0.75	-	0.75	0.07	0.82	0.03	0.85	0.03	0.88
8	550300	Computer Supplies	(856.92)	-	(856.92)	-	(856.92)	(79.51)	(936.44)	(30.56)	(967.00)	(31.56)	(998.56)
9	550400	Internet Services	57.25	-	57.25	-	57.25	5.31	62.56	2.04	64.60	2.11	66.71
10	550500	Website Development	-	-	-	-	-	-	-	-	-	-	-
11	550600	Computer Licensing	-	-	-	-	-	-	-	-	-	-	-
12	550700	Software	-	-	-	-	-	-	-	-	-	-	-
13	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-	-
14	559900	Other Computer/IT Expenses	-	-	-	-	-	-	-	-	-	-	-
15		Total IT Department	<u>(798.92)</u>	<u>-</u>	<u>(798.92)</u>	<u>-</u>	<u>(798.92)</u>	<u>(74.13)</u>	<u>(873.05)</u>	<u>(28.49)</u>	<u>(901.55)</u>	<u>(29.42)</u>	<u>(930.97)</u>
16	581100	Office Supplies	740.13	-	740.13	-	740.13	68.68	808.81	26.40	835.20	27.26	862.46
17	581200	Kitchen Supplies	214.19	-	214.19	-	214.19	19.87	234.06	7.64	241.70	7.89	249.59
18	581300	Cleaning Supplies	109.62	-	109.62	-	109.62	10.17	119.79	3.91	123.70	4.04	127.73
19	582100	Office Equipment	154.92	-	154.92	-	154.92	14.38	169.30	5.53	174.82	5.71	180.53
20	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-	-	-	-	-
21	583100	Office Printing/Blueprints	87.74	-	87.74	-	87.74	8.14	95.89	3.13	99.02	3.23	102.25
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-	-
23	583300	Artwork, Display and Banner	12.48	-	12.48	-	12.48	1.16	13.64	0.45	14.08	0.46	14.54
24	583400	Office Shipping Charges/Postage/Courier	2,151.90	-	2,151.90	-	2,151.90	199.67	2,351.58	76.75	2,428.33	79.25	2,507.58
25	583500	Office Duties and Brokerage	-	-	-	-	-	-	-	-	-	-	-
26		Total Office Expense	<u>3,470.98</u>	<u>-</u>	<u>3,470.98</u>	<u>-</u>	<u>3,470.98</u>	<u>322.07</u>	<u>3,793.05</u>	<u>123.80</u>	<u>3,916.85</u>	<u>127.84</u>	<u>4,044.69</u>
27		Total Office Supplies & Other Expenses - Water	<u>17,998.49</u>	<u>18,082.53</u>	<u>36,081.02</u>	<u>-</u>	<u>36,081.02</u>	<u>3,347.94</u>	<u>39,428.96</u>	<u>1,286.85</u>	<u>40,715.81</u>	<u>1,328.85</u>	<u>42,044.67</u>

Carolina Water Service, Inc. of North Carolina
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Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Office Supplies & Other Expenses

Line No.	Account	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	WSIP	WSIP	WSIP	WSIP	WSIP
								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]
28	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-
30	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-
31	628400	Customer Service Printing	15,688.14	18,509.29	34,197.43	-	34,197.43	3,287.62	37,485.05	1,459.53	38,944.58	1,516.36	40,460.94
32	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-	-	-	-	-
33		Total Billing & Customer Service	<u>15,688.14</u>	<u>18,509.29</u>	<u>34,197.43</u>	<u>-</u>	<u>34,197.43</u>	<u>3,287.62</u>	<u>37,485.05</u>	<u>1,459.53</u>	<u>38,944.58</u>	<u>1,516.36</u>	<u>40,460.94</u>
34	550200	Computer Repair and Maintenance	0.77	-	0.77	-	0.77	0.07	0.84	0.03	0.88	0.03	0.91
35	550300	Computer Supplies	(877.15)	-	(877.15)	-	(877.15)	(84.33)	(961.47)	(37.44)	(998.91)	(38.89)	(1,037.80)
36	550400	Internet Services	58.60	-	58.60	-	58.60	5.63	64.23	2.50	66.74	2.60	69.33
37	550500	Website Development	-	-	-	-	-	-	-	-	-	-	-
38	550600	Computer Licensing	-	-	-	-	-	-	-	-	-	-	-
39	550700	Software	-	-	-	-	-	-	-	-	-	-	-
40	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-	-
41	559900	Other Computer/IT Expenses	-	-	-	-	-	-	-	-	-	-	-
42		Total IT Department	<u>(817.78)</u>	<u>-</u>	<u>(817.78)</u>	<u>-</u>	<u>(817.78)</u>	<u>(78.62)</u>	<u>(896.40)</u>	<u>(34.90)</u>	<u>(931.30)</u>	<u>(36.26)</u>	<u>(967.56)</u>
43	581100	Office Supplies	757.60	-	757.60	-	757.60	72.83	830.43	32.33	862.77	33.59	896.36
44	581200	Kitchen Supplies	219.24	-	219.24	-	219.24	21.08	240.32	9.36	249.68	9.72	259.40
45	581300	Cleaning Supplies	112.20	-	112.20	-	112.20	10.79	122.99	4.79	127.78	4.98	132.75
46	582100	Office Equipment	158.58	-	158.58	-	158.58	15.25	173.82	6.77	180.59	7.03	187.62
47	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-	-	-	-	-
48	583100	Office Printing/Blueprints	89.82	-	89.82	-	89.82	8.63	98.45	3.83	102.28	3.98	106.27
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-	-
50	583300	Artwork, Display and Banner	12.77	-	12.77	-	12.77	1.23	14.00	0.55	14.55	0.57	15.11
51	583400	Office Shipping Charges/Postage/Courier	2,202.69	-	2,202.69	-	2,202.69	211.76	2,414.45	94.01	2,508.46	97.67	2,606.13
52	583500	Office Duties and Brokerage	-	-	-	-	-	-	-	-	-	-	-
53		Total Office Expense	<u>3,552.90</u>	<u>-</u>	<u>3,552.90</u>	<u>-</u>	<u>3,552.90</u>	<u>341.56</u>	<u>3,894.46</u>	<u>151.64</u>	<u>4,046.10</u>	<u>157.34</u>	<u>4,203.64</u>
54		Total Office Supplies & Other Expenses - Sewer	<u>18,423.26</u>	<u>18,509.29</u>	<u>36,932.55</u>	<u>-</u>	<u>36,932.55</u>	<u>3,550.56</u>	<u>40,483.12</u>	<u>1,576.26</u>	<u>42,059.38</u>	<u>1,637.64</u>	<u>43,697.02</u>

Office Supplies & Other Expenses

- 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
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			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line	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
No.			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	611100	Rate Case Amortization	110,182.64	198,781.36 [12]	308,964.00		308,964.00	-	308,964.00	-	308,964.00	-	308,964.00
2	611200	Cost of Service Study	-	-	-		-	-	-	-	-	-	-
3	611300	Depreciation Study	-	-	-		-	-	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-		-	-	-	-	-	-	-
5	612100	Regulatory Fees	2,518.25	-	2,518.25		2,518.25	234.72	2,752.97	92.01	2,844.98	95.09	2,940.07
6	612200	Water Resource Conservation	-	-	-		-	-	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-		-	-	-	-	-	-	-
8	612900	Other Regulatory Expenses	74,950.25	13,981.11 [27b]	88,931.36		88,931.36	8,289.05	97,220.41	3,249.47	100,469.89	3,358.08	103,827.97
9													
10		Total Regulatory Commission Expense - Water	187,651.14	212,762.47	400,413.61	-	400,413.61	8,523.77	408,937.38	3,341.49	412,278.87	3,453.17	415,732.04

			CWS - NC Uniform										
						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line	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
No.			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
11	611100	Rate Case Amortization	65,735.61	118,594.39 [12]	184,330.00		184,330.00	-	184,330.00	-	184,330.00	-	184,330.00
12	611200	Cost of Service Study	-	-	-		-	-	-	-	-	-	-
13	611300	Depreciation Study	-	-	-		-	-	-	-	-	-	-
14	611400	Regulatory Penalties and Fines	-	-	-		-	-	-	-	-	-	-
15	612100	Regulatory Fees	1,502.40	-	1,502.40		1,502.40	134.02	1,636.42	42.37	1,678.79	43.46	1,722.25
16	612200	Water Resource Conservation	-	-	-		-	-	-	-	-	-	-
17	612300	Misc Rate Case Expense	-	-	-		-	-	-	-	-	-	-
18	612900	Other Regulatory Expenses	44,715.76	8,341.21 [27b]	53,056.97		53,056.97	4,732.91	57,789.88	1,496.18	59,286.06	1,534.92	60,820.98
19													
20		Total Regulatory Commission Expense - Sewer	111,953.77	126,935.60	238,889.37	-	238,889.37	4,866.93	243,756.30	1,538.55	245,294.85	1,578.38	246,873.23

Regulatory Commission Expense

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
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Water
Regulatory Commission Expense
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	611100	Rate Case Amortization	15,195.80	21,925.20	[12] 37,121.00		37,121.00	-	37,121.00	-	37,121.00	-	37,121.00
2	611200	Cost of Service Study	-	-	-		-	-	-	-	-	-	-
3	611300	Depreciation Study	-	-	-		-	-	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-		-	-	-	-	-	-	-
5	612100	Regulatory Fees	348.69	-	348.69		348.69	32.35	381.05	12.44	393.48	12.84	406.32
6	612200	Water Resource Conservation	-	-	-		-	-	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-		-	-	-	-	-	-	-
8	612900	Other Regulatory Expenses	10,316.52	1,679.79	[27b] 11,996.31		11,996.31	1,113.13	13,109.44	427.86	13,537.29	441.82	13,979.11
9													
10		Total Regulatory Commission Expense - Water	25,861.01	23,604.99	49,466.00	-	49,466.00	1,145.49	50,611.48	440.29	51,051.78	454.66	51,506.44

Carolina Water Service, Inc. of North Carolina
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Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Regulatory Commission Expense

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]
11	611100	Rate Case Amortization	15,554.44	22,442.56	[12] 37,997.00		37,997.00	-	37,997.00	-	37,997.00	-	37,997.00
12	611200	Cost of Service Study	-	-	-		-	-	-	-	-	-	-
13	611300	Depreciation Study	-	-	-		-	-	-	-	-	-	-
14	611400	Regulatory Penalties and Fines	-	-	-		-	-	-	-	-	-	-
15	612100	Regulatory Fees	356.92	-	356.92		356.92	34.31	391.23	15.23	406.47	15.83	422.29
16	612200	Water Resource Conservation	-	-	-		-	-	-	-	-	-	-
17	612300	Misc Rate Case Expense	-	-	-		-	-	-	-	-	-	-
18	612900	Other Regulatory Expenses	10,559.99	1,719.44	[27b] 12,279.43		12,279.43	1,180.50	13,459.93	524.08	13,984.01	544.49	14,528.50
19													
20		Total Regulatory Commission Expense - Sewer	<u>26,471.35</u>	<u>24,162.00</u>	<u>50,633.35</u>	<u>-</u>	<u>50,633.35</u>	<u>1,214.81</u>	<u>51,848.17</u>	<u>539.31</u>	<u>52,387.48</u>	<u>560.31</u>	<u>52,947.79</u>

Regulatory Commission Expense

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
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Water Pension & Other Benefits			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical 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]+[E]	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	531001	401K Profit Sharing	101,242.78	-	101,242.78	-	101,242.78	9,436.57	110,679.34	3,699.32	114,378.66	3,822.97	118,201.63
2	531002	401K Match	91,541.37	-	91,541.37	-	91,541.37	8,532.32	100,073.70	3,344.84	103,418.54	3,456.64	106,875.17
3	531100	RISP Match	-	-	-	-	-	-	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-	-	-	-	-	-	-
5	532001	Health Admin and Stop Loss	87,522.74	-	87,522.74	-	87,522.74	8,157.76	95,680.50	3,198.00	98,878.50	3,304.89	102,183.40
6	532002	Dental	23,185.20	-	23,185.20	-	23,185.20	2,161.03	25,346.23	847.17	26,193.40	875.48	27,068.88
7	532003	Medical	-	-	-	-	-	-	-	-	-	-	-
8	532004	Medical Service Plan (MSIP)	-	-	-	-	-	-	-	-	-	-	-
9	532005	Employee Insurance Deductions	(151,881.66)	-	(151,881.66)	-	(151,881.66)	(14,156.48)	(166,038.14)	(5,549.62)	(171,587.76)	(5,735.11)	(177,322.87)
10	532006	Health Insurance Claims	623,690.33	-	623,690.33	-	623,690.33	58,132.49	681,822.82	22,789.09	704,611.91	23,550.79	728,162.70
11	532007	Group Insurance	-	-	-	-	-	-	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	-	-	-	-	-	-	-
13	532009	Workers Compensation Insurance (WCB)	40,244.14	-	40,244.14	-	40,244.14	3,751.05	43,995.19	1,470.49	45,465.67	1,519.63	46,985.31
14	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-	-	-	-	-	-	-
16	532012	Term Life Insurance	45,650.95	-	45,650.95	-	45,650.95	4,255.00	49,905.95	1,668.05	51,573.99	1,723.80	53,297.79
17	532013	Term Life Insurance Opt	(9,666.94)	-	(9,666.94)	-	(9,666.94)	(901.03)	(10,567.97)	(353.22)	(10,921.20)	(365.03)	(11,286.22)
18	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-	-	-	-	-
19	532015	Vacation	-	-	-	-	-	-	-	-	-	-	-
20	532016	Education / Tuition	-	-	-	-	-	-	-	-	-	-	-
21	532017	Safety	-	-	-	-	-	-	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-	-	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-	-	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-	-	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-	-	-	-	-	-	-
26	532900	Other Employee Benefits	5,445.88	-	5,445.88	-	5,445.88	507.60	5,953.47	198.99	6,152.46	205.64	6,358.10
27	532999	Payroll Suspende	-	-	-	-	-	-	-	-	-	-	-
28													
29		Total Pension & Other Benefits - Water	856,974.79	-	856,974.79	-	856,974.79	79,876.31	936,851.10	31,313.10	968,164.19	32,359.70	1,000,523.89

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			CWS - NC Uniform										
Sewer Pension & Other Benefits				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		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
30	531001	401K Profit Sharing	60,402.03		60,402.03		60,402.03	5,388.12	65,790.15	1,703.31	67,493.46	1,747.41	69,240.87
31	531002	401K Match	54,614.12		54,614.12		54,614.12	4,871.81	59,485.93	1,540.09	61,026.02	1,579.97	62,605.99
32	531100	RRSP Match	-		-		-	-	-	-	-	-	-
33	531200	Canada Pension Plan	-		-		-	-	-	-	-	-	-
34	532001	Health Admin and Stop Loss	52,216.58		52,216.58		52,216.58	4,657.94	56,874.52	1,472.48	58,347.00	1,510.61	59,857.61
35	532002	Dental	13,832.43		13,832.43		13,832.43	1,233.91	15,066.34	390.07	15,456.41	400.17	15,856.57
36	532003	Medical	-		-		-	-	-	-	-	-	-
37	532004	Medical Service Plan (MSIP)	-		-		-	-	-	-	-	-	-
38	532005	Employee Insurance Deductions	(90,613.48)		(90,613.48)		(90,613.48)	(8,083.11)	(98,696.59)	(2,555.26)	(101,251.85)	(2,621.42)	(103,873.27)
39	532006	Health Insurance Claims	372,097.29		372,097.29		372,097.29	33,192.67	405,289.96	10,492.98	415,782.94	10,764.64	426,547.58
40	532007	Group Insurance	-		-		-	-	-	-	-	-	-
41	532008	Health Insurance	-		-		-	-	-	-	-	-	-
42	532009	Workers Compensation Insurance (WCB)	24,009.89		24,009.89		24,009.89	2,141.78	26,151.67	677.07	26,828.74	694.60	27,523.34
43	532010	Unemployment Insurance (EI)	-		-		-	-	-	-	-	-	-
44	532011	Union Dues	-		-		-	-	-	-	-	-	-
45	532012	Term Life Insurance	27,235.62		27,235.62		27,235.62	2,429.53	29,665.16	768.03	30,433.19	787.92	31,221.11
46	532013	Term Life Insurance Opt	(5,767.36)		(5,767.36)		(5,767.36)	(514.47)	(6,281.83)	(162.64)	(6,444.47)	(166.85)	(6,611.31)
47	532014	Depend Life Insurance Opt	-		-		-	-	-	-	-	-	-
48	532015	Vacation	-		-		-	-	-	-	-	-	-
49	532016	Education / Tuition	-		-		-	-	-	-	-	-	-
50	532017	Safety	-		-		-	-	-	-	-	-	-
51	532018	Longevity	-		-		-	-	-	-	-	-	-
52	532019	Incidental	-		-		-	-	-	-	-	-	-
53	532020	Holiday	-		-		-	-	-	-	-	-	-
54	532021	Jury Duty	-		-		-	-	-	-	-	-	-
55	532900	Other Employee Benefits	3,249.04		3,249.04		3,249.04	289.83	3,538.87	91.62	3,630.49	93.99	3,724.49
56	532999	Payroll Suspense	-		-		-	-	-	-	-	-	-
57													
58		Total Pension & Other Benefits - Sewer	511,276.16	-	511,276.16	-	511,276.16	45,608.02	556,884.18	14,417.76	571,301.94	14,791.04	586,092.98

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Pension & Other Benefits

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
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Water
Pension & Other Benefits
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical 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	531001	401K Profit Sharing	8,650.19	-	8,650.19	-	8,650.19	802.65	9,452.83	308.51	9,761.35	318.58	10,079.93
2	531002	401K Match	8,777.99	-	8,777.99	-	8,777.99	814.50	9,592.49	313.07	9,905.56	323.29	10,228.86
3	531100	RRSP Match	-	-	-	-	-	-	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-	-	-	-	-	-	-
5	532001	Health Admin and Stop Loss	12,070.34	-	12,070.34	-	12,070.34	1,120.00	13,190.34	430.50	13,620.83	444.55	14,065.38
6	532002	Dental	3,197.67	-	3,197.67	-	3,197.67	296.71	3,494.38	114.05	3,608.43	117.77	3,726.20
7	532003	Medical	-	-	-	-	-	-	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-	-	-	-
9	532005	Employee Insurance Deductions	(20,948.60)	-	(20,948.60)	-	(20,948.60)	(1,943.81)	(22,892.41)	(747.15)	(23,639.55)	(771.53)	(24,411.09)
10	532006	Health Insurance Claims	86,018.28	-	86,018.28	-	86,018.28	7,981.59	93,999.87	3,067.90	97,067.77	3,168.03	100,235.80
11	532007	Group Insurance	-	-	-	-	-	-	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	-	-	-	-	-	-	-
13	532009	Workers Compensation Insurance (WCB)	5,549.84	-	5,549.84	-	5,549.84	514.97	6,064.81	197.94	6,262.75	204.40	6,467.14
14	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-	-	-	-	-	-	-
16	532012	Term Life Insurance	6,296.72	-	6,296.72	-	6,296.72	584.27	6,880.99	224.58	7,105.57	231.91	7,337.47
17	532013	Term Life Insurance Opt	(1,333.54)	-	(1,333.54)	-	(1,333.54)	(123.74)	(1,457.28)	(47.56)	(1,504.84)	(49.11)	(1,553.95)
18	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-	-	-	-	-
19	532015	Vacation	-	-	-	-	-	-	-	-	-	-	-
20	532016	Education / Tuition	-	-	-	-	-	-	-	-	-	-	-
21	532017	Safety	-	-	-	-	-	-	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-	-	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-	-	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-	-	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-	-	-	-	-	-	-
26	532900	Other Employee Benefits	750.69	-	750.69	-	750.69	69.66	820.34	26.77	847.12	27.65	874.76
27	532999	Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-
28													
29		Total Pension & Other Benefits - Water	109,029.57	-	109,029.57	-	109,029.57	10,116.79	119,146.36	3,888.62	123,034.98	4,015.53	127,050.51

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Sewer
Pension & Other Benefits
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]
30	531001	401K Profit Sharing	8,854.33	-	8,854.33	-	8,854.33	851.22	9,705.56	377.90	10,083.46	392.61	10,476.07
31	531002	401K Match	8,985.15	-	8,985.15	-	8,985.15	863.80	9,848.95	383.48	10,232.44	398.41	10,630.85
32	531100	RRSP Match	-	-	-	-	-	-	-	-	-	-	-
33	531200	Canada Pension Plan	-	-	-	-	-	-	-	-	-	-	-
34	532001	Health Admin and Stop Loss	12,355.20	-	12,355.20	-	12,355.20	1,187.78	13,542.99	527.31	14,070.30	547.85	14,618.15
35	532002	Dental	3,273.14	-	3,273.14	-	3,273.14	314.67	3,587.81	139.70	3,727.50	145.14	3,872.64
36	532003	Medical	-	-	-	-	-	-	-	-	-	-	-
37	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-	-	-	-
38	532005	Employee Insurance Deductions	(21,443.00)	-	(21,443.00)	-	(21,443.00)	(2,061.45)	(23,504.45)	(915.18)	(24,419.63)	(950.81)	(25,370.44)
39	532006	Health Insurance Claims	88,048.37	-	88,048.37	-	88,048.37	8,464.65	96,513.02	3,757.86	100,270.88	3,904.18	104,175.07
40	532007	Group Insurance	-	-	-	-	-	-	-	-	-	-	-
41	532008	Health Insurance	-	-	-	-	-	-	-	-	-	-	-
42	532009	Workers Compensation Insurance (WCB)	5,680.82	-	5,680.82	-	5,680.82	546.13	6,226.95	242.45	6,469.41	251.90	6,721.30
43	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-	-	-	-
44	532011	Union Dues	-	-	-	-	-	-	-	-	-	-	-
45	532012	Term Life Insurance	6,445.33	-	6,445.33	-	6,445.33	619.63	7,064.96	275.08	7,340.04	285.79	7,625.84
46	532013	Term Life Insurance Opt	(1,365.01)	-	(1,365.01)	-	(1,365.01)	(131.23)	(1,496.24)	(58.26)	(1,554.50)	(60.53)	(1,615.02)
47	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-	-	-	-	-
48	532015	Vacation	-	-	-	-	-	-	-	-	-	-	-
49	532016	Education / Tuition	-	-	-	-	-	-	-	-	-	-	-
50	532017	Safety	-	-	-	-	-	-	-	-	-	-	-
51	532018	Longevity	-	-	-	-	-	-	-	-	-	-	-
52	532019	Incidental	-	-	-	-	-	-	-	-	-	-	-
53	532020	Holiday	-	-	-	-	-	-	-	-	-	-	-
54	532021	Jury Duty	-	-	-	-	-	-	-	-	-	-	-
55	532900	Other Employee Benefits	768.40	-	768.40	-	768.40	73.87	842.27	32.80	875.07	34.07	909.14
56	532999	Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-
57													
58		Total Pension & Other Benefits - Sewer	111,602.74	-	111,602.74	-	111,602.74	10,729.08	122,331.82	4,763.15	127,094.98	4,948.61	132,043.59

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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]

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			CWS - NC Uniform											
					Base Case		Base Case		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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
1	571100	Building Rent	111,645.91	100,148.09 [24]	211,794.00		211,794.00	18,680.23	230,474.23	5,531.38	236,005.61	5,664.13	241,669.75	
2	571200	Building Rent - Inducement	-		-		-	-	-	-	-	-	-	
3	571300	Building Rent - Recovery	-		-		-	-	-	-	-	-	-	
4														
5		Total Rent - Water	<u>111,645.91</u>	<u>100,148.09</u>	<u>211,794.00</u>	<u>-</u>	<u>211,794.00</u>	<u>18,680.23</u>	<u>230,474.23</u>	<u>5,531.38</u>	<u>236,005.61</u>	<u>5,664.13</u>	<u>241,669.75</u>	

			CWS - NC Uniform											
					Base Case		Base Case		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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
6	571100	Building Rent	66,608.60	59,749.40 [24]	126,358.00		126,358.00	11,144.78	137,502.78	3,300.07	140,802.84	3,379.27	144,182.11	
7	571200	Building Rent - Inducement	-		-		-	-	-	-	-	-	-	
8	571300	Building Rent - Recovery	-		-		-	-	-	-	-	-	-	
9														
10		Total Rent - Sewer	<u>66,608.60</u>	<u>59,749.40</u>	<u>126,358.00</u>	<u>-</u>	<u>126,358.00</u>	<u>11,144.78</u>	<u>137,502.78</u>	<u>3,300.07</u>	<u>140,802.84</u>	<u>3,379.27</u>	<u>144,182.11</u>	

Rent

- 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
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			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Water Rent						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	571100	Building Rent	12,279.77	13,166.23	[24] 25,446.00		25,446.00	2,244.34	27,690.34	664.57	28,354.91	680.52	29,035.42
2	571200	Building Rent - Inducement	-	-	-		-	-	-	-	-	-	-
3	571300	Building Rent - Recovery	-	-	-		-	-	-	-	-	-	-
4													
5		Total Rent - Water	<u>12,279.77</u>	<u>13,166.23</u>	<u>25,446.00</u>	<u>-</u>	<u>25,446.00</u>	<u>2,244.34</u>	<u>27,690.34</u>	<u>664.57</u>	<u>28,354.91</u>	<u>680.52</u>	<u>29,035.42</u>

			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Sewer Rent						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]
6	571100	Building Rent	12,569.58	13,477.42	[24] 26,047.00		26,047.00	2,297.35	28,344.35	680.26	29,024.61	696.59	29,721.20
7	571200	Building Rent - Inducement	-	-	-		-	-	-	-	-	-	-
8	571300	Building Rent - Recovery	-	-	-		-	-	-	-	-	-	-
9													
10		Total Rent - Sewer	<u>12,569.58</u>	<u>13,477.42</u>	<u>26,047.00</u>	<u>-</u>	<u>26,047.00</u>	<u>2,297.35</u>	<u>28,344.35</u>	<u>680.26</u>	<u>29,024.61</u>	<u>696.59</u>	<u>29,721.20</u>

Rent

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]
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- [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]

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Water Insurance			CWS - NC Uniform										
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	560100	General Liability Insurance	127,774.57	100,869.13	[25] 228,643.70		228,643.70	21,311.26	249,954.97	8,354.44	258,309.40	8,633.67	266,943.08
2	560200	Property Insurance	230,530.49	40,017.09	[25] 270,547.58		270,547.58	18,776.92	289,324.50	14,305.25	303,629.75	14,705.98	318,335.73
3	560300	Vehicle Insurance	65,759.43	1,863.95	[25] 67,623.38		67,623.38	4,693.29	72,316.68	3,573.40	75,892.27	3,675.76	79,568.03
4	560400	Uninsured Losses	98,660.88	(40,036.73)	[25] 58,624.16		58,624.16	5,464.20	64,088.36	2,142.07	66,230.43	2,213.67	68,444.10
5	560500	Other Insurance	77,883.91	(40,300.97)	[25] 37,582.94		37,582.94	3,503.00	41,085.94	1,373.25	42,459.19	1,419.15	43,878.34
6													
7		Total Insurance - Water	600,609.29	62,412.48	663,021.76	-	663,021.76	53,748.68	716,770.44	29,750.61	746,521.05	30,648.23	777,169.28
Sewer Insurance			CWS - NC Uniform										
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]
8	560100	General Liability Insurance	76,231.06	60,179.11	[25] 136,410.17		136,410.17	12,168.37	148,578.54	3,846.71	152,425.24	3,946.30	156,371.54
9	560200	Property Insurance	137,535.83	23,874.43	[25] 161,410.26		161,410.26	15,958.35	177,368.62	14,286.19	191,654.80	13,570.07	205,224.87
10	560300	Vehicle Insurance	39,232.46	1,112.05	[25] 40,344.51		40,344.51	3,988.79	44,333.30	3,570.83	47,904.13	3,391.84	51,295.97
11	560400	Uninsured Losses	58,861.66	(23,886.14)	[25] 34,975.51		34,975.51	3,119.97	38,095.48	986.29	39,081.77	1,011.83	40,093.60
12	560500	Other Insurance	46,466.00	(24,043.80)	[25] 22,422.20		22,422.20	2,000.16	24,422.36	632.30	25,054.65	648.67	25,703.32
13													
14		Total Insurance - Sewer	358,327.00	37,235.65	395,562.65	-	395,562.65	37,235.64	432,798.29	23,322.32	456,120.61	22,568.70	478,689.31

Insurance

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]

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Water Insurance 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	560100	General Liability Insurance	17,622.32	9,848.60	[25] 27,470.92		27,470.92	2,549.01	30,019.93	979.77	30,999.70	1,011.75	32,011.45
2	560200	Property Insurance	31,783.34	722.22	[25] 32,505.56		32,505.56	9,813.24	42,318.80	3,059.93	45,378.73	2,198.08	47,576.82
3	560300	Vehicle Insurance	9,068.69	(943.92)	[25] 8,124.77		8,124.77	2,452.82	10,577.59	764.83	11,342.42	549.41	11,891.83
4	560400	Uninsured Losses	7,319.39	(275.86)	[25] 7,043.53		7,043.53	653.57	7,697.10	251.21	7,948.31	259.41	8,207.72
5	560500	Other Insurance	10,700.65	(6,185.17)	[25] 4,515.49		4,515.49	418.99	4,934.48	161.05	5,095.53	166.30	5,261.83
6													
7		Total Insurance - Water	76,494.40	3,165.87	79,660.27	-	79,660.27	15,887.63	95,547.90	5,216.79	100,764.69	4,184.96	104,949.65

Sewer Insurance 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]
8	560100	General Liability Insurance	18,038.22	10,081.03	[25] 28,119.25		28,119.25	2,703.28	30,822.54	1,200.12	32,022.65	1,246.85	33,269.50
9	560200	Property Insurance	32,533.45	739.26	[25] 33,272.71		33,272.71	1,863.80	35,136.51	3,032.75	38,169.26	1,643.51	39,812.77
10	560300	Vehicle Insurance	9,282.72	(966.20)	[25] 8,316.52		8,316.52	465.86	8,782.37	758.04	9,540.41	410.80	9,951.20
11	560400	Uninsured Losses	7,492.13	(282.37)	[25] 7,209.77		7,209.77	693.12	7,902.89	307.71	8,210.60	319.69	8,530.29
12	560500	Other Insurance	10,953.20	(6,331.14)	[25] 4,622.06		4,622.06	444.35	5,066.40	197.27	5,263.67	204.95	5,468.62
13													
14		Total Insurance - Sewer	78,299.71	3,240.59	81,540.30	-	81,540.30	6,170.41	87,710.71	5,495.88	93,206.59	3,825.79	97,032.38

Insurance

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
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			CWS - NC Uniform											
			Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
			Proposed Increase		Total After Increase		Rate Year 1 Adjustments		Rate Year 2 Adjustments		Rate Year 3 Adjustments		Rate Year 3 Revenue Requirement	
Line No.	Account	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
1	584100	Office Electric	1,875.71	-	1,875.71	-	1,875.71	174.83	2,050.54	68.54	2,119.08	70.83	2,189.90	
2	584200	Office Gas/Heat	674.27	-	674.27	-	674.27	62.85	737.11	24.64	761.75	25.46	787.21	
3	584300	Office Water	22,442.52	-	22,442.52	-	22,442.52	2,091.81	24,534.33	820.03	25,354.36	847.44	26,201.80	
4	584900	Office Other Utilities	160.69	-	160.69	-	160.69	14.98	175.67	5.87	181.54	6.07	187.61	
5	585100	Office Garbage Disposal/Removal	59,634.83	-	59,634.83	-	59,634.83	5,558.40	65,193.23	2,179.00	67,372.24	2,251.83	69,624.07	
6	585200	Office Landscape/Mowing	17,696.55	-	17,696.55	-	17,696.55	1,649.45	19,346.00	646.62	19,992.62	668.23	20,660.85	
7	585300	Office Snow Removal	-	-	-	-	-	-	-	-	-	-	-	
8	585400	Office Security/Alarm System	1,841.43	-	1,841.43	-	1,841.43	171.63	2,013.06	67.28	2,080.34	69.53	2,149.88	
9	585500	Office Cleaning Services	2,035.99	-	2,035.99	-	2,035.99	189.77	2,225.76	74.39	2,300.15	76.88	2,377.03	
10	585900	Other Office Maintenance	3,711.19	-	3,711.19	-	3,711.19	345.91	4,057.10	135.60	4,192.71	140.14	4,332.84	
11	586100	Landline/Telephone/Fax	32,296.70	-	32,296.70	-	32,296.70	3,010.29	35,306.99	1,180.09	36,487.08	1,219.54	37,706.62	
12	586200	Cellular/Mobile Phones	24,560.65	-	24,560.65	-	24,560.65	2,289.23	26,849.88	897.42	27,747.31	927.42	28,674.73	
13	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-	-	-	-	
14	587200	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	
15	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-	-	-	-	-	
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-	
17	587500	Answering Service	6,278.10	-	6,278.10	-	6,278.10	585.16	6,863.26	229.40	7,092.66	237.06	7,329.72	
18	587900	Other Office Expenses	3,540.82	-	3,540.82	-	3,540.82	330.03	3,870.85	129.38	4,000.23	133.70	4,133.94	
19	511003	Purchased Services-Gas	3,923.83	-	3,923.83	-	3,923.83	365.73	4,289.56	143.37	4,432.93	148.17	4,581.10	
20														
21		Total Office Utilities - Water	180,673.28	-	180,673.28	-	180,673.28	16,840.07	197,513.35	6,601.64	204,114.99	6,822.29	210,937.29	

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			CWS - NC Uniform										
Sewer Office Utilities					Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical 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]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
22	584100	Office Electric	1,119.06		1,119.06		1,119.06	99.82	1,218.88	31.56	1,250.44	32.37	1,282.82
23	584200	Office Gas/Heat	402.27		402.27		402.27	35.88	438.16	11.34	449.50	11.64	461.14
24	584300	Office Water	13,389.34		13,389.34		13,389.34	1,194.39	14,583.73	377.57	14,961.30	387.35	15,348.65
25	584900	Office Other Utilities	95.87		95.87		95.87	8.55	104.42	2.70	107.12	2.77	109.90
26	585100	Office Garbage Disposal/Removal	35,578.49		35,578.49		35,578.49	3,173.75	38,752.24	1,003.30	39,755.54	1,029.27	40,784.81
27	585200	Office Landscape/Mowing	10,557.87		10,557.87		10,557.87	941.81	11,499.67	297.73	11,797.40	305.44	12,102.84
28	585300	Office Snow Removal	-		-		-	-	-	-	-	-	-
29	585400	Office Security/Alarm System	1,098.60		1,098.60		1,098.60	98.00	1,196.61	30.98	1,227.59	31.78	1,259.37
30	585500	Office Cleaning Services	1,214.68		1,214.68		1,214.68	108.35	1,323.04	34.25	1,357.29	35.14	1,392.43
31	585900	Other Office Maintenance	2,214.12		2,214.12		2,214.12	197.51	2,411.63	62.44	2,474.06	64.05	2,538.12
32	586100	Landline/Telephone/Fax	19,268.40		19,268.40		19,268.40	1,718.82	20,987.22	543.36	21,530.58	557.43	22,088.01
33	586200	Cellular/Mobile Phones	14,653.03		14,653.03		14,653.03	1,307.11	15,960.14	413.21	16,373.35	423.91	16,797.26
34	587100	Holiday Events/Picnics	-		-		-	-	-	-	-	-	-
35	587200	Meals and Entertainment	-		-		-	-	-	-	-	-	-
36	587300	Meals and Entertainment - 50% Tax Deductible	-		-		-	-	-	-	-	-	-
37	587400	Meals and Entertainment - Non Deductible	-		-		-	-	-	-	-	-	-
38	587500	Answering Service	3,745.55		3,745.55		3,745.55	334.12	4,079.67	105.62	4,185.29	108.36	4,293.65
39	587900	Other Office Expenses	2,112.48		2,112.48		2,112.48	188.44	2,300.92	59.57	2,360.49	61.11	2,421.60
40	511003	Purchased Services-Gas	1,407.27		1,407.27		1,407.27	125.53	1,532.80	39.68	1,572.49	40.71	1,613.20
41													
42		Total Office Utilities - Sewer	106,857.03	-	106,857.03	-	106,857.03	9,532.10	116,389.13	3,013.32	119,402.45	3,091.34	122,493.79

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Office Utilities

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
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- [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
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Water
Office Utilities 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	584100	Office Electric	1,129.36		1,129.36		1,129.36	104.79	1,234.16	40.28	1,274.44	41.59	1,316.03
2	584200	Office Gas/Heat	19.91		19.91		19.91	1.85	21.76	0.71	22.47	0.73	23.20
3	584300	Office Water	5.81		5.81		5.81	0.54	6.35	0.21	6.55	0.21	6.77
4	584900	Office Other Utilities	-		-		-	-	-	-	-	-	-
5	585100	Office Garbage Disposal/Removal	10,816.76		10,816.76		10,816.76	1,003.68	11,820.44	385.79	12,206.23	398.38	12,604.61
6	585200	Office Landscape/Mowing	42.47		42.47		42.47	3.94	46.41	1.51	47.92	1.56	49.49
7	585300	Office Snow Removal	-		-		-	-	-	-	-	-	-
8	585400	Office Security/Alarm System	25.94		25.94		25.94	2.41	28.35	0.93	29.27	0.96	30.23
9	585500	Office Cleaning Services	14.90		14.90		14.90	1.38	16.29	0.53	16.82	0.55	17.37
10	585900	Other Office Maintenance	-		-		-	-	-	-	-	-	-
11	586100	Landline/Telephone/Fax	819.67		819.67		819.67	76.06	895.72	29.23	924.96	30.19	955.15
12	586200	Cellular/Mobile Phones	3,380.90		3,380.90		3,380.90	313.71	3,694.61	120.58	3,815.19	124.52	3,939.71
13	587100	Holiday Events/Picnics	-		-		-	-	-	-	-	-	-
14	587200	Meals and Entertainment	-		-		-	-	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-		-		-	-	-	-	-	-	-
16	587400	Meals and Entertainment - Non Deductible	-		-		-	-	-	-	-	-	-
17	587500	Answering Service	865.43		865.43		865.43	80.30	945.73	30.87	976.60	31.87	1,008.47
18	587900	Other Office Expenses	194.52		194.52		194.52	18.05	212.57	6.94	219.51	7.16	226.68
19	511003	Purchased Services-Gas	47.18		47.18		47.18	4.38	51.56	1.68	53.24	1.74	54.98
20													
21		Total Office Utilities - Water	<u>17,362.85</u>	<u>-</u>	<u>17,362.85</u>	<u>-</u>	<u>17,362.85</u>	<u>1,611.09</u>	<u>18,973.94</u>	<u>619.26</u>	<u>19,593.20</u>	<u>639.47</u>	<u>20,232.67</u>

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Carolina Water Service, Inc. of North Carolina
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Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Office Utilities

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]
22	584100	Office Electric	1,156.02		1,156.02		1,156.02	111.14	1,267.15	49.34	1,316.49	51.26	1,367.75
23	584200	Office Gas/Heat	20.38		20.38		20.38	1.96	22.34	0.87	23.21	0.90	24.11
24	584300	Office Water	5.94		5.94		5.94	0.57	6.51	0.25	6.77	0.26	7.03
25	584900	Office Other Utilities	-		-		-	-	-	-	-	-	-
26	585100	Office Garbage Disposal/Removal	11,072.04		11,072.04		11,072.04	1,064.43	12,136.47	472.55	12,609.02	490.95	13,099.97
27	585200	Office Landscape/Mowing	43.47		43.47		43.47	4.18	47.65	1.86	49.51	1.93	51.43
28	585300	Office Snow Removal	-		-		-	-	-	-	-	-	-
29	585400	Office Security/Alarm System	26.55		26.55		26.55	2.55	29.10	1.13	30.24	1.18	31.41
30	585500	Office Cleaning Services	15.26		15.26		15.26	1.47	16.72	0.65	17.37	0.68	18.05
31	585900	Other Office Maintenance	-		-		-	-	-	-	-	-	-
32	586100	Landline/Telephone/Fax	839.01		839.01		839.01	80.66	919.67	35.81	955.48	37.20	992.68
33	586200	Cellular/Mobile Phones	3,460.69		3,460.69		3,460.69	332.70	3,793.39	147.70	3,941.09	153.45	4,094.54
34	587100	Holiday Events/Picnics	-		-		-	-	-	-	-	-	-
35	587200	Meals and Entertainment	-		-		-	-	-	-	-	-	-
36	587300	Meals and Entertainment - 50% Tax Deductible	-		-		-	-	-	-	-	-	-
37	587400	Meals and Entertainment - Non Deductible	-		-		-	-	-	-	-	-	-
38	587500	Answering Service	885.85		885.85		885.85	85.16	971.01	37.81	1,008.82	39.28	1,048.10
39	587900	Other Office Expenses	199.12		199.12		199.12	19.14	218.26	8.50	226.76	8.83	235.58
40	511003	Purchased Services-Gas	47.97		47.97		47.97	4.61	52.58	2.05	54.63	2.13	56.76
41													
42		Total Office Utilities - Sewer	<u>17,772.30</u>	<u>-</u>	<u>17,772.30</u>	<u>-</u>	<u>17,772.30</u>	<u>1,708.56</u>	<u>19,480.87</u>	<u>758.51</u>	<u>20,239.38</u>	<u>788.05</u>	<u>21,027.43</u>

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Office Utilities

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]

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Water Miscellaneous Expense			CWS - NC Uniform										
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	621100	Advertising	486.58	(486.58) [20]	-	-	-	-	-	-	-	-	-
2	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	-
3	621400	Promotions/ Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	-
5	622100	Bank Service Charges	839.41	-	839.41	-	839.41	78.24	917.64	30.67	948.32	31.70	980.01
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	5,337.53	(5,337.53) [20]	-	-	-	-	-	-	-	-	-
9	623200	Donations for Non-Registered Charities	-	- [20]	-	-	-	-	-	-	-	-	-
10	624100	License Fees	2,109.86	-	2,109.86	-	2,109.86	196.65	2,306.51	77.09	2,383.60	79.67	2,463.27
11	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	-
13	625100	Penalties and Fines	472.84	(472.84) [20]	-	-	-	-	-	-	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	- [20]	-	-	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	-
16	626100	Education and Training	9,646.29	-	9,646.29	-	9,646.29	899.10	10,545.39	352.47	10,897.86	364.25	11,262.11
17	629100	Memberships and Dues	26,749.18	(1,450.30) [20]	25,298.88	-	25,298.88	2,358.04	27,656.92	924.40	28,581.32	955.30	29,536.62
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	(7,331.72)	-	(7,331.72)	-	(7,331.72)	(683.37)	(8,015.09)	(267.89)	(8,282.99)	(276.85)	(8,559.84)
22	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-
26	629900	Other Misc Expense	13,465.60	243,811.00 [26]	257,276.60	-	257,276.60	23,980.06	281,256.66	9,400.66	290,657.32	9,714.86	300,372.18
27		Total Miscellaneous Expense	<u>51,775.56</u>	<u>236,063.75</u>	<u>287,839.31</u>	<u>-</u>	<u>287,839.31</u>	<u>26,828.72</u>	<u>314,668.04</u>	<u>10,517.39</u>	<u>325,185.43</u>	<u>10,868.92</u>	<u>336,054.35</u>
28	591000	Accommodation/Hotel/Lodging	6,391.53	-	6,391.53	-	6,391.53	595.74	6,987.26	233.54	7,220.81	241.35	7,462.15
29	592000	Airfare	187.44	-	187.44	-	187.44	17.47	204.91	6.85	211.75	7.08	218.83
30	593000	Transportation excl. Airfare	1,405.42	-	1,405.42	-	1,405.42	131.00	1,536.41	51.35	1,587.77	53.07	1,640.84
31	594000	Travel - Meals and Entertainment	(67.23)	-	(67.23)	-	(67.23)	(6.27)	(73.50)	(2.46)	(75.95)	(2.54)	(78.49)
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	3,392.73	-	3,392.73	-	3,392.73	316.23	3,708.96	123.97	3,832.92	128.11	3,961.03
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-
34	599000	Other Travel	17,941.42	-	17,941.42	-	17,941.42	1,672.27	19,613.69	655.56	20,269.26	677.48	20,946.73
35		Total Travel Expense	<u>29,251.30</u>	<u>-</u>	<u>29,251.30</u>	<u>-</u>	<u>29,251.30</u>	<u>2,726.43</u>	<u>31,977.74</u>	<u>1,068.82</u>	<u>33,046.55</u>	<u>1,104.54</u>	<u>34,151.09</u>
36		Federal Protected EDIT Amortization	-	(36,704.00) [10]	(36,704.00)	-	(36,704.00)	-	(36,704.00)	-	(36,704.00)	-	(36,704.00)
37		NC State Deferred Income Tax Amortization	-	(28,178.00) [10]	(28,178.00)	-	(28,178.00)	-	(28,178.00)	-	(28,178.00)	-	(28,178.00)
38	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-
39		Total Commission Ordered Adjustments	<u>-</u>	<u>(64,882.00)</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>
40	691000	Corporate Allocation	2,575,907.14	(64,326.35) [27b]	2,511,580.79	-	2,511,580.79	234,097.66	2,745,678.45	91,770.93	2,837,449.38	94,838.26	2,932,287.64
41	692000	Regional Allocation	312,448.43	(7,166.75) [27b]	305,281.68	-	305,281.68	28,454.48	333,736.16	11,154.72	344,890.88	11,527.55	356,418.43
42	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-
43	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-
44		Total Allocations (CAM)	<u>2,888,355.57</u>	<u>(71,493.10)</u>	<u>2,816,862.47</u>	<u>-</u>	<u>2,816,862.47</u>	<u>262,552.14</u>	<u>3,079,414.61</u>	<u>102,925.65</u>	<u>3,182,340.26</u>	<u>106,365.81</u>	<u>3,288,706.08</u>
45	811003	Standby/Letter of Credit Fees	37,452.41	-	37,452.41	-	37,452.41	3,303.30	40,755.72	978.14	41,733.85	1,001.61	42,735.46
46	816004	Interest - Other	34,813.06	-	34,813.06	-	34,813.06	160.19	34,973.25	321.86	35,295.10	324.82	35,619.92
47		Total Other Interest Expense	<u>72,265.47</u>	<u>-</u>	<u>72,265.47</u>	<u>-</u>	<u>72,265.47</u>	<u>3,463.49</u>	<u>75,728.96</u>	<u>1,299.99</u>	<u>77,028.96</u>	<u>1,326.43</u>	<u>78,355.39</u>
48		Total Miscellaneous Expense - Water	<u>3,041,647.90</u>	<u>99,688.65</u>	<u>3,141,336.55</u>	<u>-</u>	<u>3,141,336.55</u>	<u>295,570.80</u>	<u>3,436,907.35</u>	<u>115,811.85</u>	<u>3,552,719.20</u>	<u>119,665.71</u>	<u>3,672,384.91</u>

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Sewer Miscellaneous Expense			CWS - NC Uniform										
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]
49	621100	Advertising	290.30	(290.30)	[20]	-	-	-	-	-	-	-	-
50	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	-
51	621400	Promotions/ Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	-
52	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	-
53	622100	Bank Service Charges	500.79	-	-	500.79	500.79	44.67	545.47	14.12	559.59	14.49	574.08
54	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	-
55	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-
56	623100	Donations for Registered Charities	3,184.40	(3,184.40)	[20]	-	-	-	-	-	-	-	-
57	623200	Donations for Non-Registered Charities	-	-	[20]	-	-	-	-	-	-	-	-
58	624100	License Fees	1,258.75	-	-	1,258.75	1,258.75	112.29	1,371.04	35.50	1,406.54	36.42	1,442.95
59	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	-
60	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	-
61	625100	Penalties and Fines	5,629.85	(5,629.85)	[20]	-	-	-	-	-	-	-	-
62	625200	Penalties and Fines to Government (Non-Deductible)	-	-	[20]	-	-	-	-	-	-	-	-
63	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	-
64	626100	Education and Training	5,755.03	-	-	5,755.03	5,755.03	513.37	6,268.41	162.29	6,430.70	166.49	6,597.19
65	629100	Memberships and Dues	15,958.72	(865.26)	[20]	15,093.46	15,093.46	1,346.40	16,439.86	425.63	16,865.49	436.65	17,302.14
66	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-
67	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-
68	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-
69	629500	Credit Card Expense Clearing	(4,374.15)	-	-	(4,374.15)	(4,374.15)	(390.19)	(4,764.34)	(123.35)	(4,887.69)	(126.54)	(5,014.23)
70	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-
71	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-
72	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-
73	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-
74	629900	Other Misc Expense	27,910.31	65,171.00	[26]	93,081.31	93,081.31	8,303.25	101,384.56	2,624.85	104,009.42	2,692.81	106,702.22
75		Total Miscellaneous Expense	<u>56,114.01</u>	<u>55,201.19</u>		<u>111,315.20</u>	<u>111,315.20</u>	<u>9,929.79</u>	<u>121,244.99</u>	<u>3,139.04</u>	<u>124,384.03</u>	<u>3,220.31</u>	<u>127,604.34</u>
76	591000	Accommodation/Hotel/Lodging	3,813.22	-	-	3,813.22	3,813.22	340.16	4,153.38	107.53	4,260.91	110.32	4,371.22
77	592000	Airfare	111.82	-	-	111.82	111.82	9.98	121.80	3.15	124.95	3.24	128.19
78	593000	Transportation excl. Airfare	838.48	-	-	838.48	838.48	74.80	913.28	23.64	936.92	24.26	961.18
79	594000	Travel - Meals and Entertainment	(40.11)	-	-	(40.11)	(40.11)	(3.58)	(43.69)	(1.13)	(44.82)	(1.16)	(45.98)
80	595000	Travel - Meals and Entertainment - 50% Tax Deductible	2,024.12	-	-	2,024.12	2,024.12	180.56	2,204.68	57.08	2,261.76	58.56	2,320.32
81	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-
82	599000	Other Travel	10,703.96	-	-	10,703.96	10,703.96	954.84	11,658.80	301.85	11,960.64	309.66	12,270.30
83		Total Travel Expense	<u>17,451.50</u>	<u>-</u>	<u>-</u>	<u>17,451.50</u>	<u>17,451.50</u>	<u>1,556.75</u>	<u>19,008.25</u>	<u>492.12</u>	<u>19,500.37</u>	<u>504.87</u>	<u>20,005.24</u>
84		Federal Protected EDIT Amortization	-	(21,898.00)	[10]	(21,898.00)	(21,898.00)	-	(21,898.00)	-	(21,898.00)	-	(21,898.00)
85		NC State Deferred Income Tax Amortization	-	(16,811.00)	[10]	(16,811.00)	(16,811.00)	-	(16,811.00)	-	(16,811.00)	-	(16,811.00)
86	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-
87		Total Commission Ordered Adjustments	<u>-</u>	<u>(38,709.00)</u>	<u>(38,709.00)</u>	<u>-</u>	<u>(38,709.00)</u>	<u>-</u>	<u>(38,709.00)</u>	<u>-</u>	<u>(38,709.00)</u>	<u>-</u>	<u>(38,709.00)</u>
88	691000	Corporate Allocation	1,536,801.23	(38,377.48)	[27b]	1,498,423.75	1,498,423.75	133,665.81	1,632,089.56	42,254.89	1,674,344.45	43,348.87	1,717,693.32
89	692000	Regional Allocation	186,408.55	(4,275.72)	[27b]	182,132.84	182,132.84	16,247.03	198,379.86	5,136.07	203,515.93	5,269.04	208,784.97
90	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-
91	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-
92		Total Allocations (CAM)	<u>1,723,209.78</u>	<u>(42,653.19)</u>	<u>-</u>	<u>1,680,556.59</u>	<u>1,680,556.59</u>	<u>149,912.83</u>	<u>1,830,469.42</u>	<u>47,390.95</u>	<u>1,877,860.38</u>	<u>48,617.91</u>	<u>1,926,478.29</u>
93	811003	Standby/Letter of Credit Fees	22,344.33	-	-	22,344.33	22,344.33	1,970.77	24,315.10	583.56	24,898.66	597.57	25,496.23
94	816004	Interest - Other	20,769.67	-	-	20,769.67	20,769.67	19.17	20,788.84	38.37	20,827.21	38.44	20,865.65
95		Total Other Interest Expense	<u>43,114.00</u>	<u>-</u>	<u>-</u>	<u>43,114.00</u>	<u>43,114.00</u>	<u>1,989.94</u>	<u>45,103.94</u>	<u>621.93</u>	<u>45,725.87</u>	<u>636.01</u>	<u>46,361.88</u>
96		Total Miscellaneous Expense - Sewer	<u>1,839,889.29</u>	<u>(26,161.00)</u>	<u>-</u>	<u>1,813,728.29</u>	<u>1,813,728.29</u>	<u>163,389.31</u>	<u>1,977,117.60</u>	<u>51,644.05</u>	<u>2,028,761.65</u>	<u>52,979.09</u>	<u>2,081,740.75</u>

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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]

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Water Miscellaneous Expense			Bradfield Farms - Fairfield Harbour - Treasure Cove				Base Case	Base Case	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	621100	Advertising	6.64	(6.64) [20]	-	-	-	-	-	-	-	-	-
2	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	-
3	621400	Promotions/ Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	-
5	622100	Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	737.85	(737.85) [20]	-	-	-	-	-	-	-	-	-
9	623200	Donations for Non-Registered Charities	-	- [20]	-	-	-	-	-	-	-	-	-
10	624100	License Fees	258.82	-	258.82	-	258.82	24.02	282.83	9.23	292.06	9.53	301.59
11	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	-
13	625100	Penalties and Fines	-	- [20]	-	-	-	-	-	-	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	- [20]	-	-	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	-
16	626100	Education and Training	886.50	-	886.50	-	886.50	82.26	968.76	31.62	1,000.38	32.65	1,033.03
17	629100	Memberships and Dues	3,226.86	(174.25) [20]	3,052.61	-	3,052.61	283.25	3,335.86	108.87	3,444.74	112.43	3,557.16
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	(1,027.01)	-	(1,027.01)	-	(1,027.01)	(95.30)	(1,122.31)	(36.63)	(1,158.94)	(37.82)	(1,196.76)
22	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-
26	629900	Other Misc Expense	1,423.70	-	1,423.70	-	1,423.70	132.10	1,555.80	50.78	1,606.58	52.43	1,659.01
27		Total Miscellaneous Expense	<u>5,513.36</u>	<u>(918.74)</u>	<u>4,594.62</u>	<u>-</u>	<u>4,594.62</u>	<u>426.33</u>	<u>5,020.95</u>	<u>163.87</u>	<u>5,184.82</u>	<u>169.22</u>	<u>5,354.04</u>
28	591000	Accommodation/Hotel/Lodging	822.83	-	822.83	-	822.83	76.35	899.17	29.35	928.52	30.30	958.83
29	592000	Airfare	25.74	-	25.74	-	25.74	2.39	28.12	0.92	29.04	0.95	29.99
30	593000	Transportation excl. Airfare	193.76	-	193.76	-	193.76	17.98	211.74	6.91	218.65	7.14	225.78
31	594000	Travel - Meals and Entertainment	(10.97)	-	(10.97)	-	(10.97)	(1.02)	(11.99)	(0.39)	(12.38)	(0.40)	(12.78)
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	468.47	-	468.47	-	468.47	43.47	511.94	16.71	528.65	17.25	545.90
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-
34	599900	Other Travel	2,274.46	-	2,274.46	-	2,274.46	211.05	2,485.51	81.12	2,566.63	83.77	2,650.39
35		Total Travel Expense	<u>3,774.28</u>	<u>-</u>	<u>3,774.28</u>	<u>-</u>	<u>3,774.28</u>	<u>350.21</u>	<u>4,124.50</u>	<u>134.61</u>	<u>4,259.11</u>	<u>139.01</u>	<u>4,398.11</u>
36		Federal Protected EDIT Amortization	-	(5,199.00) [10]	(5,199.00)	-	(5,199.00)	-	(5,199.00)	-	(5,199.00)	-	(5,199.00)
37		NC State Deferred Income Tax Amortization	-	(3,386.00) [10]	(3,386.00)	-	(3,386.00)	-	(3,386.00)	-	(3,386.00)	-	(3,386.00)
38	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-
39		Total Commission Ordered Adjustments	<u>-</u>	<u>(8,585.00)</u>	<u>(8,585.00)</u>	<u>-</u>	<u>(8,585.00)</u>	<u>-</u>	<u>(8,585.00)</u>	<u>-</u>	<u>(8,585.00)</u>	<u>-</u>	<u>(8,585.00)</u>
36	691000	Corporate Allocation	355,187.97	(53,428.33) [27b]	301,759.64	-	301,759.64	28,000.10	329,759.74	10,762.47	340,522.21	11,113.73	351,635.94
37	692000	Regional Allocation	43,078.44	(6,399.67) [27b]	36,678.76	-	36,678.76	3,403.40	40,082.17	1,308.17	41,390.34	1,350.87	42,741.21
38	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-
39	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-
40		Total Allocations (CAM)	<u>398,266.41</u>	<u>(59,828.00)</u>	<u>338,438.41</u>	<u>-</u>	<u>338,438.41</u>	<u>31,403.50</u>	<u>369,841.91</u>	<u>12,070.64</u>	<u>381,912.55</u>	<u>12,464.59</u>	<u>394,377.14</u>
41	811003	Standby/Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-
42	816004	Interest - Other	1,427.93	-	1,427.93	-	1,427.93	132.50	1,560.43	50.93	1,611.36	52.59	1,663.95
43		Total Other Interest Expense	<u>1,427.93</u>	<u>-</u>	<u>1,427.93</u>	<u>-</u>	<u>1,427.93</u>	<u>132.50</u>	<u>1,560.43</u>	<u>50.93</u>	<u>1,611.36</u>	<u>52.59</u>	<u>1,663.95</u>
44		Total Miscellaneous Expense - Water	<u>408,981.98</u>	<u>(69,331.74)</u>	<u>339,650.24</u>	<u>-</u>	<u>339,650.24</u>	<u>32,312.54</u>	<u>371,962.78</u>	<u>12,420.05</u>	<u>384,382.83</u>	<u>12,825.41</u>	<u>397,208.24</u>

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Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Miscellaneous Expense

Line No.	Account	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]+[F]	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]
45	621100	Advertising	6.80	(6.80) [20]	-	-	-	-	-	-	-	-	
46	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	
47	621400	Promotions/ Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	
48	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	
49	622100	Bank Service Charges	-	-	-	-	-	-	-	-	-	-	
50	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	
51	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	
52	623100	Donations for Registered Charities	755.26	(755.26) [20]	-	-	-	-	-	-	-	-	
53	623200	Donations for Non-Registered Charities	-	- [20]	-	-	-	-	-	-	-	-	
54	624100	License Fees	264.92	-	264.92	-	264.92	25.47	290.39	11.31	301.70	11.75	313.45
55	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	
56	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	
57	625100	Penalties and Fines	-	- [20]	-	-	-	-	-	-	-	-	
58	625200	Penalties and Fines to Government (Non-Deductible)	-	- [20]	-	-	-	-	-	-	-	-	
59	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	
60	626100	Education and Training	907.43	-	907.43	-	907.43	87.24	994.66	38.73	1,033.39	40.24	1,073.63
61	629100	Memberships and Dues	3,303.02	(178.36) [20]	3,124.66	-	3,124.66	300.39	3,425.05	133.36	3,558.41	138.55	3,696.96
62	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-
63	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-
64	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-
65	629500	Credit Card Expense Clearing	(1,051.25)	-	(1,051.25)	-	(1,051.25)	(101.06)	(1,152.31)	(44.87)	(1,197.18)	(46.61)	(1,243.79)
66	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-
67	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-
68	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-
69	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-
70	629900	Other Misc Expense	1,424.31	-	1,424.31	-	1,424.31	136.93	1,561.24	60.79	1,622.03	63.16	1,685.19
71		Total Miscellaneous Expense	<u>5,610.49</u>	<u>(940.42)</u>	<u>4,670.07</u>	<u>-</u>	<u>4,670.07</u>	<u>448.96</u>	<u>5,119.03</u>	<u>199.32</u>	<u>5,318.35</u>	<u>207.08</u>	<u>5,525.43</u>
72	591000	Accommodation/Hotel/Lodging	842.24	-	842.24	-	842.24	80.97	923.21	35.95	959.16	37.35	996.51
73	592000	Airfare	26.34	-	26.34	-	26.34	2.53	28.88	1.12	30.00	1.17	31.17
74	593000	Transportation excl. Airfare	198.33	-	198.33	-	198.33	19.07	217.40	8.46	225.86	8.79	234.66
75	594000	Travel - Meals and Entertainment	(11.23)	-	(11.23)	-	(11.23)	(1.08)	(12.31)	(0.48)	(12.79)	(0.50)	(13.29)
76	595000	Travel - Meals and Entertainment - 50% Tax Deductible	479.53	-	479.53	-	479.53	46.10	525.63	20.47	546.09	21.26	567.36
77	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-
78	599900	Other Travel	2,328.14	-	2,328.14	-	2,328.14	223.82	2,551.96	99.36	2,651.32	103.23	2,754.56
79		Total Travel Expense	<u>3,863.36</u>	<u>-</u>	<u>3,863.36</u>	<u>-</u>	<u>3,863.36</u>	<u>371.41</u>	<u>4,234.77</u>	<u>164.89</u>	<u>4,399.65</u>	<u>171.31</u>	<u>4,570.96</u>
80		Federal Protected EDIT Amortization	-	(5,321.00) [10]	(5,321.00)	-	(5,321.00)	-	(5,321.00)	-	(5,321.00)	-	(5,321.00)
81		NC State Deferred Income Tax Amortization	-	(3,465.00) [10]	(3,465.00)	-	(3,465.00)	-	(3,465.00)	-	(3,465.00)	-	(3,465.00)
82	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-
83		Total Commission Ordered Adjustments	<u>-</u>	<u>(8,786.00)</u>	<u>(8,786.00)</u>	<u>-</u>	<u>(8,786.00)</u>	<u>-</u>	<u>(8,786.00)</u>	<u>-</u>	<u>(8,786.00)</u>	<u>-</u>	<u>(8,786.00)</u>
80	691000	Corporate Allocation	363,570.63	(54,689.27) [27b]	308,881.36	-	308,881.36	29,694.74	338,576.10	13,182.92	351,759.01	13,696.21	365,455.23
81	692000	Regional Allocation	44,095.11	(6,550.70) [27b]	37,544.41	-	37,544.41	3,609.38	41,153.80	1,602.38	42,756.18	1,664.77	44,420.95
82	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-
83	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-
84		Total Allocations (CAM)	<u>407,665.74</u>	<u>(61,239.97)</u>	<u>346,425.77</u>	<u>-</u>	<u>346,425.77</u>	<u>33,304.12</u>	<u>379,729.89</u>	<u>14,785.30</u>	<u>394,515.19</u>	<u>15,360.98</u>	<u>409,876.17</u>
85	811003	Standby/Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-
86	816004	Interest - Other	1,461.63	-	1,461.63	-	1,461.63	140.52	1,602.15	62.38	1,664.53	64.81	1,729.34
87		Total Other Interest Expense	<u>1,461.63</u>	<u>-</u>	<u>1,461.63</u>	<u>-</u>	<u>1,461.63</u>	<u>140.52</u>	<u>1,602.15</u>	<u>62.38</u>	<u>1,664.53</u>	<u>64.81</u>	<u>1,729.34</u>
88		Total Miscellaneous Expense - Sewer	<u>418,601.23</u>	<u>(70,966.39)</u>	<u>347,634.83</u>	<u>-</u>	<u>347,634.83</u>	<u>34,265.01</u>	<u>381,899.85</u>	<u>15,211.88</u>	<u>397,111.73</u>	<u>15,804.18</u>	<u>412,915.90</u>

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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]

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Water Depreciation Expense			CWS - NC Uniform				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	710201	Dep - Organization	11,458.85	642.53 [2]	12,101.39		12,101.39	-	12,101.39	-	12,101.39	-	12,101.39	
2	710202	Dep - Franchises	4,904.29	833.61 [2]	5,737.90		5,737.90	-	5,737.90	-	5,737.90	-	5,737.90	
3	710203	Dep - Struct and Improv General Plant	7,157.72	514.87 [2]	7,672.59		7,672.59	338.82	8,011.41	336.16	8,347.57	336.16	8,683.73	
4	710204	Dep - Struct and Improv Service Supplies	88,736.83	1,291.39 [2]	90,028.22		90,028.22	10,996.95	101,025.17	15,373.75	116,398.92	4,633.71	121,032.63	
5	710205	Dep - Struct and Improv Water Treat Plt	31,057.88	1,679.13 [2]	32,737.01		32,737.01	1,245.39	33,982.40	1,235.62	35,218.01	1,235.62	36,453.63	
6	710206	Dep - Struct and Improv Trans Dist Plt	5,693.52	7,342.07 [2]	13,035.59		13,035.59	1,127.14	14,162.73	192.55	14,355.28	192.55	14,547.83	
7	710207	Dep - Struct and Improv Collect Plant	-	-	-		-	-	-	-	-	-	-	
8	710208	Dep - Struct and Improv Pump Plant	3.67	(3.67) [2]	-		-	-	-	-	-	-	-	
9	710209	Dep - Struct and Improv Treatment Plant	-	-	-		-	-	-	-	-	-	-	
10	710210	Dep - Struct and Improv Reclaim WTP	-	-	-		-	-	-	-	-	-	-	
11	710211	Dep - Struct and Improv Reclaim Wtr Dist	-	-	-		-	-	-	-	-	-	-	
12	710212	Dep - Struct and Improv Production	-	-	-		-	-	-	-	-	-	-	
13	710213	Dep - Struct and Improv Natural Gas	-	-	-		-	-	-	-	-	-	-	
14	710214	Dep - Struct and Improv Transmissions	-	-	-		-	-	-	-	-	-	-	
15	710215	Dep - Struct and Improv Distribution	-	-	-		-	-	-	-	-	-	-	
16	710216	Dep - Struct and Improv Electrical	-	-	-		-	-	-	-	-	-	-	
17	710217	Dep - Struct and Improv Propane	-	-	-		-	-	-	-	-	-	-	
18	710218	Dep - Struct and Improv Municipal	-	-	-		-	-	-	-	-	-	-	
19	710219	Dep - Struct and Improv Biomass	-	-	-		-	-	-	-	-	-	-	
20	710220	Dep - Struct and Improv Office	15,094.11	46,325.50 [2]	61,419.60		61,419.60	3,252.02	64,671.63	-	64,671.63	-	64,671.63	
21	710221	Dep - Collecting Reservoirs	287.82	6.08 [2]	293.90		293.90	-	293.90	-	293.90	-	293.90	
22	710222	Dep - Lake, River, Other Intakes	-	-	-		-	-	-	-	-	-	-	
23	710223	Dep - Wells and Springs	294,663.63	2,832.72 [2]	297,496.35		297,496.35	11,875.10	309,371.44	17,737.26	327,108.71	7,341.07	334,449.78	
24	710224	Dep - Infiltration Gallery	1,129.62	0.01 [2]	1,129.63		1,129.63	-	1,129.63	-	1,129.63	-	1,129.63	
25	710225	Dep - Supply Mains	7,563.77	909.64 [2]	8,473.41		8,473.41	1,102.84	9,576.26	1,095.00	10,671.26	1,095.00	11,766.27	
26	710226	Dep - Power Generation Equipment	16,261.59	32.60 [2]	16,294.19		16,294.19	62.80	16,356.99	61.90	16,418.89	4,417.39	20,836.28	
27	710227	Dep - Electric Pump Equip Src Pump	416,371.85	9,164.96 [2]	425,536.81		425,536.81	8,480.00	434,016.81	8,307.44	442,324.25	8,307.44	450,631.69	
28	710228	Dep - Electric Pump Equip WTP	309,158.52	1,702.40 [2]	310,860.92		310,860.92	11,536.07	322,396.99	13,298.48	335,695.47	9,593.81	345,289.27	
29	710229	Dep - Electric Pump Equip Trans Dist	551,706.38	13,430.63 [2]	565,137.01		565,137.01	14,977.67	580,114.69	14,672.89	594,787.58	14,672.89	609,460.47	
30	710230	Dep - Water Treatment Equipment	127,719.20	26,350.31 [2]	154,069.51		154,069.51	16,349.95	170,419.47	7,645.75	178,065.22	4,335.05	182,400.27	
31	710231	Dep - Dist Resv and Standpipes	174,953.27	18,530.28 [2]	193,483.55		193,483.55	9,068.99	202,552.53	2,817.35	205,369.88	2,767.59	208,137.47	
32	710232	Dep - Trans and Distr Mains	359,105.06	7,099.89 [2]	366,204.95		366,204.95	40,278.72	406,483.67	25,934.25	432,417.92	41,750.89	474,168.81	
33	710233	Dep - Service Lines	289,506.86	10,712.62 [2]	300,219.47		300,219.47	17,272.75	317,492.22	17,134.02	334,626.24	17,134.02	351,760.26	
34	710234	Dep - Meters	212,049.29	6,087.83 [2]	218,137.12		218,137.12	44,578.25	262,715.36	2,320.52	265,035.88	2,320.52	267,356.41	
35	710235	Dep - Meter Installations	68,209.37	1,250.06 [2]	69,459.43		69,459.43	1,755.97	71,215.40	1,737.18	72,952.58	1,737.18	74,689.76	
36	710236	Dep - Hydrants	33,768.38	2,350.90 [2]	36,119.28		36,119.28	1,424.69	37,543.97	1,412.21	38,956.18	1,412.21	40,368.39	
37	710237	Dep - Backflow Prevention Devices	3,559.16	1,084.16 [2]	4,643.32		4,643.32	222.46	4,865.77	217.01	5,082.78	217.01	5,299.79	
38	710238	Dep - Power Gen Equip Coll Plt	-	-	-		-	-	-	-	-	-	-	
39	710239	Dep - Power Gen Equip Pump Plt	-	-	-		-	-	-	-	-	-	-	
40	710240	Dep - Power Gen Equip Treat Plt	-	-	-		-	-	-	-	-	-	-	
41	710241	Dep - Sewer Force Main	-	-	-		-	-	-	-	-	-	-	
42	710242	Dep - Sewer Gravity Main	-	-	-		-	-	-	-	-	-	-	
43	710243	Dep - Manholes	-	-	-		-	-	-	-	-	-	-	
44	710244	Dep - Special Collection Structures	-	-	-		-	-	-	-	-	-	-	
45	710245	Dep - Service to Customers	-	-	-		-	-	-	-	-	-	-	
46	710246	Dep - Flow Measure Devices	-	-	-		-	-	-	-	-	-	-	
47	710247	Dep - Flow Measure Install	-	-	-		-	-	-	-	-	-	-	
48	710248	Dep - Receiving Wells	3,240.27	294.61 [2]	3,534.88		3,534.88	-	3,534.88	-	3,534.88	-	3,534.88	
49	710249	Dep - Pumping Equip Pump Plt	-	-	-		-	-	-	-	-	-	-	
50	710250	Dep - Pumping Equip Reclaim WTP	-	-	-		-	-	-	-	-	-	-	
51	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-		-	-	-	-	-	-	-	
52	710252	Dep - Treat/Disp Equip Lagoon	-	-	-		-	-	-	-	-	-	-	
53	710253	Dep - Treat/Disp Equip Trt Plt	-	-	-		-	-	-	-	-	-	-	
54	710254	Dep - Treat/Disp Equip Rclm Wtr	-	-	-		-	-	-	-	-	-	-	
55	710255	Dep - Plant Sewers Treatment Plt	593.78	0.00 [2]	593.78		593.78	-	593.78	-	593.78	-	593.78	
56	710256	Dep - Plant Sewers Reclaim Wtr	-	-	-		-	-	-	-	-	-	-	
57	710257	Dep - Outfall Lines	-	-	-		-	-	-	-	-	-	-	
58	710258	Dep - Reservoirs	-	-	-		-	-	-	-	-	-	-	
59	710259	Dep - House Regulators	-	-	-		-	-	-	-	-	-	-	
60	710260	Dep - House Regulatory Install	-	-	-		-	-	-	-	-	-	-	
61	710261	Dep - Reuse Services	-	-	-		-	-	-	-	-	-	-	
62	710262	Dep - Reuse Mtr/Installations	-	-	-		-	-	-	-	-	-	-	
63	710263	Dep - Reuse Dist Reservoirs	-	-	-		-	-	-	-	-	-	-	
64	710264	Dep - Reuse Transmission and Dist	-	-	-		-	-	-	-	-	-	-	
65	710265	Dep - Processing Plant	-	-	-		-	-	-	-	-	-	-	
66	710266	Dep - Maintenance Structure and Improv	-	-	-		-	-	-	-	-	-	-	
67	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-		-	-	-	-	-	-	-	
68	710268	Dep - Other and Misc Equip Source Supply	6.50	-	6.50		6.50	-	6.50	-	6.50	-	6.50	

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Water Depreciation Expense			CWS - NC Uniform			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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
69	710269	Dep - Other and Misc Equip WTP	383.11	161.48 [2]	544.59	-	544.59	-	544.59	-	544.59	-	544.59
70	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
71	710271	Dep - Other Tangible Plant	14,466.28	(13,506.30) [2]	959.99	-	959.99	-	959.99	-	959.99	-	959.99
72	710272	Dep - Other Plant Collection	-	-	-	-	-	-	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-
78	710278	Dep - Plant Alloc	-	13,860.85 [2]	13,860.85	-	13,860.85	-	13,860.85	-	13,860.85	-	13,860.85
79	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-	-	-	-
80	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
81	710281	Dep - Geothermal	-	-	-	-	-	-	-	-	-	-	-
82	710282	Dep - District Energy System	-	-	-	-	-	-	-	-	-	-	-
83	710283	Dep - Concession	-	-	-	-	-	-	-	-	-	-	-
84	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
85	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-	-	-	-
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
89	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-	-	-	-
90	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-	-	-	-
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-	-	-	-
95	710299	Dep - Land	-	-	-	-	-	-	-	-	-	-	-
96	710301	Dep - Building	-	-	-	-	-	-	-	-	-	-	-
97	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
98	710303	Dep - Office Furniture	28,672.99	29,095.79 [2]	57,768.78	-	57,768.78	86.53	57,855.31	-	57,855.31	-	57,855.31
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-
100	710305	Dep - Stores Equipment	536.59	46.46 [2]	583.05	-	583.05	85.18	668.23	84.26	752.49	84.26	836.75
101	710306	Dep - Lab Equipment	13,093.88	143.54 [2]	13,237.42	-	13,237.42	161.57	13,398.99	158.31	13,557.30	158.31	13,715.61
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
103	710308	Dep - Tool Shop Equipment	53,321.06	924.73 [2]	54,245.78	-	54,245.78	326.21	54,571.99	321.43	54,893.42	321.43	55,214.85
104	710309	Dep - Power Operated Equipment	31,830.21	4,836.24 [2]	36,666.44	-	36,666.44	663.53	37,329.98	654.01	37,983.98	654.01	38,637.99
105	710310	Dep - Communications Equipment	26,660.51	22,354.08 [2]	49,014.59	-	49,014.59	35,593.70	84,608.29	4,718.64	89,326.93	17,048.66	106,375.59
106	710311	Dep - Misc Equipment	6,601.50	228.24 [2]	6,829.75	-	6,829.75	277.83	7,107.57	275.25	7,382.82	275.25	7,658.07
107	710401	Dep - Vehicles	297,698.04	112,562.88 [2]	410,260.92	-	410,260.92	305.56	410,566.49	-	410,566.49	-	410,566.49
108	710501	Dep - Computer Hardware	956.95	-	956.95	-	956.95	-	956.95	-	956.95	-	956.95
109	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-	-	-	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07
112	710601	Dep - Computer Software	-	-	-	-	-	-	-	-	-	-	-
113	710602	Dep - Comp Systems	-	-	-	-	-	-	-	-	-	-	-
114	710603	Dep - Micro Systems	-	-	-	-	-	-	-	-	-	-	-
115													
116		Total Depreciation Expense - Water	3,513,041.37	331,173.14	3,844,214.51	-	3,844,214.51	233,446.69	4,077,661.20	137,741.24	4,215,402.44	142,042.02	4,357,444.46

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Sewer Depreciation Expense			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books	Pro-Forma	Historical	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
				Adjustment	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]
116	710201	Dep - Organization	22,828.61	(741.30) [2]	22,087.31		22,087.31	-	22,087.31	-	22,087.31	-	22,087.31
117	710202	Dep - Franchises	4,020.47	(833.56) [2]	3,186.91		3,186.91	-	3,186.91	-	3,186.91	-	3,186.91
118	710203	Dep - Struct and Improv General Plant	35,332.27	(1,369.82) [2]	33,962.45		33,962.45	521.84	34,484.29	521.84	35,006.14	521.84	35,527.98
119	710204	Dep - Struct and Improv Service Supplies	4.94	(4.94) [2]	-		-	-	-	-	-	-	-
120	710205	Dep - Struct and Improv Water Treat Plt	-	-	-		-	-	-	-	-	-	-
121	710206	Dep - Struct and Improv Trans Dist Plt	-	-	-		-	-	-	-	-	-	-
122	710207	Dep - Struct and Improv Collect Plant	1,939.51	198.17 [2]	2,137.68		2,137.68	85.04	2,222.72	85.04	2,307.76	85.04	2,392.80
123	710208	Dep - Struct and Improv Pump Plant	215,620.72	20,542.87 [2]	236,163.59		236,163.59	1,748.38	237,911.97	18,593.67	256,505.64	14,582.57	271,088.21
124	710209	Dep - Struct and Improv Treatment Plant	499,362.17	2,948.03 [2]	502,310.20		502,310.20	180,293.85	682,604.05	161,767.36	844,371.41	177,946.60	1,022,318.01
125	710210	Dep - Struct and Improv Reclaim WTP	81.76	0.01 [2]	81.77		81.77	-	81.77	-	81.77	-	81.77
126	710211	Dep - Struct and Improv Reclaim Wtr Dist	4,505.96	8.72 [2]	4,514.68		4,514.68	4.91	4,519.59	4.91	4,524.50	4.91	4,529.41
127	710212	Dep - Struct and Improv Production	-	-	-		-	-	-	-	-	-	-
128	710213	Dep - Struct and Improv Natural Gas	-	-	-		-	-	-	-	-	-	-
129	710214	Dep - Struct and Improv Transmissions	-	-	-		-	-	-	-	-	-	-
130	710215	Dep - Struct and Improv Distribution	-	-	-		-	-	-	-	-	-	-
131	710216	Dep - Struct and Improv Electrical	-	-	-		-	-	-	-	-	-	-
132	710217	Dep - Struct and Improv Propane	-	-	-		-	-	-	-	-	-	-
133	710218	Dep - Struct and Improv Municipal	-	-	-		-	-	-	-	-	-	-
134	710219	Dep - Struct and Improv Biomass	-	-	-		-	-	-	-	-	-	-
135	710220	Dep - Struct and Improv Office	7,826.01	23,574.29 [2]	31,400.30		31,400.30	-	31,400.30	-	31,400.30	-	31,400.30
136	710221	Dep - Collecting Reservoirs	-	-	-		-	-	-	-	-	-	-
137	710222	Dep - Lake, River, Other Intakes	-	-	-		-	-	-	-	-	-	-
138	710223	Dep - Wells and Springs	-	-	-		-	-	-	-	-	-	-
139	710224	Dep - Infiltration Gallery	-	-	-		-	-	-	-	-	-	-
140	710225	Dep - Supply Mains	-	-	-		-	-	-	-	-	-	-
141	710226	Dep - Power Generation Equipment	4,966.22	24,831.14 [2]	29,797.36		29,797.36	-	29,797.36	-	29,797.36	-	29,797.36
142	710227	Dep - Electric Pump Equip Src Pump	11.96	(11.96) [2]	-		-	-	-	-	-	-	-
143	710228	Dep - Electric Pump Equip WTP	-	-	-		-	-	-	-	-	-	-
144	710229	Dep - Electric Pump Equip Trans Dist	-	-	-		-	-	-	-	-	-	-
145	710230	Dep - Water Treatment Equipment	-	-	-		-	-	-	-	-	-	-
146	710231	Dep - Dist Resv and Standpipes	437.71	(24.74) [2]	412.97		412.97	-	412.97	-	412.97	-	412.97
147	710232	Dep - Trans and Distr Mains	1,447.50	(74.79) [2]	1,372.71		1,372.71	682.71	2,055.42	682.71	2,738.13	682.71	3,420.84
148	710233	Dep - Service Lines	18.70	2.61 [2]	21.31		21.31	4.81	26.12	4.81	30.93	4.81	35.74
149	710234	Dep - Meters	-	-	-		-	-	-	-	-	-	-
150	710235	Dep - Meter Installations	-	-	-		-	-	-	-	-	-	-
151	710236	Dep - Hydrants	-	-	-		-	-	-	-	-	-	-
152	710237	Dep - Backflow Prevention Devices	-	-	-		-	-	-	-	-	-	-
153	710238	Dep - Power Gen Equip Coll Plt	10,762.31	0.01 [2]	10,762.32		10,762.32	-	10,762.32	-	10,762.32	-	10,762.32
154	710239	Dep - Power Gen Equip Pump Plt	5,306.80	36.44 [2]	5,343.24		5,343.24	16.90	5,360.14	16.90	5,377.05	16.90	5,393.95
155	710240	Dep - Power Gen Equip Treat Plt	23,677.39	7,906.00 [2]	31,583.39		31,583.39	1,424.75	33,008.15	1,424.75	34,432.90	7,646.88	42,079.78
156	710241	Dep - Sewer Force Main	47,956.99	4,072.15 [2]	52,029.14		52,029.14	1,155.17	53,184.31	1,155.17	54,339.48	1,155.17	55,494.65
157	710242	Dep - Sewer Gravity Main	185,348.27	15,622.05 [2]	200,970.32		200,970.32	24,147.82	225,118.13	7,516.86	232,634.99	10,451.79	243,086.78
158	710243	Dep - Manholes	18,399.17	(826.55) [2]	17,572.62		17,572.62	930.55	18,503.17	930.55	19,433.72	930.55	20,364.26
159	710244	Dep - Special Collection Structures	140.63	2.75 [2]	143.38		143.38	5.06	148.44	5.06	153.51	5.06	158.57
160	710245	Dep - Service to Customers	27,077.62	3,555.15 [2]	30,632.77		30,632.77	2,677.04	33,309.81	2,677.04	35,986.86	2,677.04	38,663.90
161	710246	Dep - Flow Measure Devices	5,566.13	294.43 [2]	5,860.56		5,860.56	247.28	6,107.84	247.28	6,355.13	247.28	6,602.41
162	710247	Dep - Flow Measure Install	44.23	0.40 [2]	44.63		44.63	0.72	45.35	0.72	46.08	0.72	46.80
163	710248	Dep - Receiving Wells	2,840.88	1,823.08 [2]	4,663.96		4,663.96	789.18	5,453.13	789.18	6,242.31	789.18	7,031.49
164	710249	Dep - Pumping Equip Pump Plt	638,863.04	66,572.52 [2]	705,435.56		705,435.56	26,773.69	732,209.25	26,773.69	758,982.94	26,773.69	785,756.64
165	710250	Dep - Pumping Equip Reclaim WTP	4,480.78	1,011.60 [2]	5,492.38		5,492.38	149.59	5,641.97	149.59	5,791.57	149.59	5,941.16
166	710251	Dep - Pumping Equip Rcl Wtr Dist	8,704.01	3,077.51 [2]	11,781.52		11,781.52	552.58	12,334.10	552.58	12,886.68	552.58	13,439.26
167	710252	Dep - Treat /Disp Equip Lagoon	14,843.42	119.83 [2]	14,963.25		14,963.25	160.20	15,123.45	160.20	15,283.65	160.20	15,443.85
168	710253	Dep - Treat /Disp Equip Trt Plt	484,518.12	8,868.80 [2]	493,386.92		493,386.92	45,849.37	539,236.30	20,825.44	560,061.74	9,604.51	569,666.25
169	710254	Dep - Treat /Disp Equip Rclm Wtr	434.41	103.77 [2]	538.18		538.18	236.00	774.18	236.00	1,010.17	236.00	1,246.17
170	710255	Dep - Plant Sewers Treatment Plt	392,251.53	56,575.87 [2]	448,827.40		448,827.40	1,332.99	450,160.40	1,332.99	451,493.39	1,332.99	452,826.38
171	710256	Dep - Plant Sewers Reclaim Wtr	138.35	8.98 [2]	147.33		147.33	4.21	151.53	4.21	155.74	4.21	159.95
172	710257	Dep - Outfall Lines	5,700.93	983.26 [2]	6,684.19		6,684.19	428.42	7,112.61	428.42	7,541.02	428.42	7,969.44
173	710258	Dep - Reservoirs	-	-	-		-	-	-	-	-	-	-
174	710259	Dep - House Regulators	-	-	-		-	-	-	-	-	-	-
175	710260	Dep - House Regulatory Install	-	-	-		-	-	-	-	-	-	-
176	710261	Dep - Reuse Services	-	-	-		-	-	-	-	-	-	-
177	710262	Dep - Reuse Mtr/Installations	-	-	-		-	-	-	-	-	-	-
178	710263	Dep - Reuse Dist Reservoirs	70.09	0.30 [2]	70.39		70.39	0.48	70.87	0.48	71.34	0.48	71.82
179	710264	Dep - Reuse Transmission and Dist	1,628.27	199.46 [2]	1,827.73		1,827.73	206.91	2,034.64	206.91	2,241.54	206.91	2,448.45
180	710265	Dep - Processing Plant	-	-	-		-	-	-	-	-	-	-
181	710266	Dep - Maintenance Structure and Improv	-	-	-		-	-	-	-	-	-	-
182	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-		-	-	-	-	-	-	-
183	710268	Dep - Other and Misc Equip Source Supply	-	-	-		-	-	-	-	-	-	-

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						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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]*[B]		=[C]*[D]		=[C]*[F]		=[G]*[H]		=[I]*[J]
184	710269	Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-	-	-	-	-
185	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
186	710271	Dep - Other Tangible Plant	35,769.01	(35,368.47) [2]	400.53	-	400.53	58.15	458.68	58.15	516.84	58.15	574.99
187	710272	Dep - Other Plant Collection	533.63	(102.88) [2]	430.75	-	430.75	2.64	433.39	2.64	436.03	2.64	438.68
188	710273	Dep - Other Plant Pump	5,643.61	6,151.71 [2]	11,795.32	-	11,795.32	35.23	11,830.56	35.23	11,865.79	35.23	11,901.02
189	710274	Dep - Other Plant Treatment	7,417.26	1,293.36 [2]	8,710.62	-	8,710.62	387.23	9,097.85	387.23	9,485.08	387.23	9,872.31
190	710275	Dep - Other Plant Reclaim Water Trt	16.25	-	16.25	-	16.25	-	16.25	-	16.25	-	16.25
191	710276	Dep - Other Plant Reclaim Water Dist	11.49	0.00 [2]	11.49	-	11.49	-	11.49	-	11.49	-	11.49
192	710277	Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-
193	710278	Dep - Plant Alloc	-	35,147.69 [2]	35,147.69	-	35,147.69	-	35,147.69	-	35,147.69	-	35,147.69
194	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-	-	-	-
195	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
196	710281	Dep - Geothermal	-	-	-	-	-	-	-	-	-	-	-
197	710282	Dep - District Energy System	-	-	-	-	-	-	-	-	-	-	-
198	710283	Dep - Concession	-	-	-	-	-	-	-	-	-	-	-
199	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
200	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-	-	-	-
201	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
202	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
203	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
204	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-	-	-	-
205	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-	-	-	-
206	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
207	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
208	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-
209	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-	-	-	-
210	710299	Dep - Land	-	-	-	-	-	-	-	-	-	-	-
211	710301	Dep - Building	-	-	-	-	-	-	-	-	-	-	-
212	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
213	710303	Dep - Office Furniture	16,506.83	16,533.49 [2]	33,040.32	-	33,040.32	-	33,040.32	-	33,040.32	-	33,040.32
214	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-
215	710305	Dep - Stores Equipment	203.44	47.10 [2]	250.54	-	250.54	27.93	278.47	27.93	306.40	27.93	334.32
216	710306	Dep - Lab Equipment	18,798.08	905.31 [2]	19,703.38	-	19,703.38	390.94	20,094.32	390.94	20,485.26	390.94	20,876.20
217	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
218	710308	Dep - Tool Shop Equipment	27,440.43	314.22 [2]	27,754.65	-	27,754.65	205.42	27,960.07	205.42	28,165.48	205.42	28,370.90
219	710309	Dep - Power Operated Equipment	31,543.62	15,562.56 [2]	47,106.18	-	47,106.18	1,961.44	49,067.62	1,961.44	51,029.06	1,961.44	52,990.50
220	710310	Dep - Communications Equipment	15,669.52	3,292.88 [2]	18,962.40	-	18,962.40	596.71	19,559.11	596.71	20,155.82	596.71	20,752.53
221	710311	Dep - Misc Equipment	1,981.90	(457.89) [2]	1,524.01	-	1,524.01	249.10	1,773.10	249.10	2,022.20	249.10	2,271.30
222	710401	Dep - Vehicles	170,609.45	74,336.91 [2]	244,946.36	-	244,946.36	-	244,946.36	-	244,946.36	-	244,946.36
223	710501	Dep - Computer Hardware	536.10	-	536.10	-	536.10	-	536.10	-	536.10	-	536.10
224	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-	-	-	-	-	-
225	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-	-	-	-
226	710504	Dep - Mini Comp Wtr	2,175.98	-	2,175.98	-	2,175.98	-	2,175.98	-	2,175.98	-	2,175.98
227	710601	Dep - Computer Software	-	-	-	-	-	-	-	-	-	-	-
228	710602	Dep - Comp Systems	18,167.88	-	18,167.88	-	18,167.88	-	18,167.88	-	18,167.88	-	18,167.88
229	710603	Dep - Micro Systems	-	-	-	-	-	-	-	-	-	-	-
230			-	-	-	-	-	-	-	-	-	-	-
231		Total Depreciation Expense - Sewer	3,030,182.35	355,818.52	3,386,000.87	-	3,386,000.87	293,662.54	3,679,663.42	250,326.44	3,929,989.86	260,430.52	4,190,420.38

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Depreciation Expense

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]

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Water Depreciation Expense			Bradfield Farms - Fairfield Harbour - Treasure Cove										
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					= [A]+[B]		= [C]+[D]		= [C]+[F]		= [G]+[H]		= [I]+[J]
71	710271	Dep - Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
72	710272	Dep - Other Plant Collection	-	-	-	-	-	-	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-
78	710278	Dep - Plant Allie	-	-	-	-	-	-	-	-	-	-	-
79	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-	-	-	-
80	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
81	710281	Dep - Geothermal	-	-	-	-	-	-	-	-	-	-	-
82	710282	Dep - District Energy System	-	-	-	-	-	-	-	-	-	-	-
83	710283	Dep - Concession	-	-	-	-	-	-	-	-	-	-	-
84	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
85	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-	-	-	-
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
89	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-	-	-	-
90	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-	-	-	-
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-	-	-	-
95	710299	Dep - Land	-	-	-	-	-	-	-	-	-	-	-
96	710301	Dep - Building	-	-	-	-	-	-	-	-	-	-	-
97	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
98	710303	Dep - Office Furniture	619.30	3,932.14	[2]	4,551.43	4,551.43	-	4,551.43	-	4,551.43	-	4,551.43
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-
100	710305	Dep - Stores Equipment	11.62	1.28	[2]	12.90	12.90	0.75	13.65	0.75	14.39	0.75	15.14
101	710306	Dep - Lab Equipment	1,188.04	275.57	[2]	1,463.61	1,463.61	30.91	1,494.52	30.91	1,525.43	30.91	1,556.35
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
103	710308	Dep - Tool Shop Equipment	4,890.76	311.18	[2]	5,201.94	5,201.94	75.73	5,277.67	75.73	5,353.40	75.73	5,429.12
104	710309	Dep - Power Operated Equipment	972.09	250.33	[2]	1,222.42	1,222.42	106.93	1,329.35	106.93	1,436.29	106.93	1,543.22
105	710310	Dep - Communications Equipment	5,998.92	2,407.47	[2]	8,406.39	8,406.39	712.16	9,118.56	712.16	9,830.72	712.16	10,542.89
106	710311	Dep - Misc Equipment	30.24	(15.60)	[2]	14.64	14.64	3.10	17.74	3.10	20.84	3.10	23.94
107	710401	Dep - Vehicles	26,052.07	18,424.79	[2]	44,476.86	44,476.86	-	44,476.86	-	44,476.86	-	44,476.86
108	710501	Dep - Computer Hardware	128.81	(128.81)	[2]	-	-	-	-	-	-	-	-
109	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-	-	-	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	816.85	(816.85)	[2]	-	-	-	-	-	-	-	-
112	710601	Dep - Computer Software	-	-	-	-	-	-	-	-	-	-	-
113	710602	Dep - Comp Systems	-	-	-	-	-	-	-	-	-	-	-
114	710603	Dep - Micro Systems	-	-	-	-	-	-	-	-	-	-	-
115													
116		Total Depreciation Expense - Water	165,578.91	50,638.83	216,217.74	-	216,217.74	33,358.42	249,576.16	19,091.63	268,667.79	10,730.92	279,398.71

Carolina Water Service, Inc. of North Carolina
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Sewer Depreciation Expense			Bradfield Farms - Fairfield Harbour - Treasure Cove										
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
186	710271	Dep - Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
187	710272	Dep - Other Plant Collection	(4.84)	0.36 [2]	(4.48)	-	(4.48)	-	(4.48)	-	(4.48)	-	(4.48)
188	710273	Dep - Other Plant Pump	64.76	23.21 [2]	87.97	-	87.97	3.56	91.53	3.56	95.09	3.56	98.65
189	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-
190	710275	Dep - Other Plant Reclaim Water Trt	196.02	26.46 [2]	222.48	-	222.48	24.34	246.82	24.34	271.16	24.34	295.51
191	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-
192	710277	Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-
193	710278	Dep - Plant Alluv	-	-	-	-	-	-	-	-	-	-	-
194	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-	-	-	-
195	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
196	710281	Dep - Geothermal	-	-	-	-	-	-	-	-	-	-	-
197	710282	Dep - District Energy System	-	-	-	-	-	-	-	-	-	-	-
198	710283	Dep - Concession	-	-	-	-	-	-	-	-	-	-	-
199	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
200	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-	-	-	-
201	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
202	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
203	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
204	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-	-	-	-
205	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-	-	-	-
206	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
207	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
208	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-
209	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-	-	-	-
210	710299	Dep - Land	-	-	-	-	-	-	-	-	-	-	-
211	710301	Dep - Building	-	-	-	-	-	-	-	-	-	-	-
212	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
213	710303	Dep - Office Furniture	344.91	4,031.92 [2]	4,376.83	-	4,376.83	-	4,376.83	-	4,376.83	-	4,376.83
214	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-
215	710305	Dep - Stores Equipment	59.08	35.18 [2]	94.26	-	94.26	0.30	94.56	0.30	94.86	0.30	95.17
216	710306	Dep - Lab Equipment	483.57	140.19 [2]	623.76	-	623.76	1.88	625.64	1.88	627.52	1.88	629.40
217	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
218	710308	Dep - Tool Shop Equipment	894.83	166.45 [2]	1,061.28	-	1,061.28	51.43	1,112.70	51.43	1,164.13	51.43	1,215.55
219	710309	Dep - Power Operated Equipment	4,983.80	429.43 [2]	5,413.23	-	5,413.23	97.51	5,510.74	97.51	5,608.25	97.51	5,705.76
220	710310	Dep - Communications Equipment	2,274.41	1,965.83 [2]	4,240.24	-	4,240.24	873.95	5,114.19	873.95	5,988.14	873.95	6,862.09
221	710311	Dep - Misc Equipment	813.40	456.37 [2]	1,269.77	-	1,269.77	267.02	1,536.79	267.02	1,803.82	267.02	2,070.84
222	710401	Dep - Vehicles	26,562.94	18,963.64 [2]	45,526.54	-	45,526.54	-	45,526.54	-	45,526.54	-	45,526.54
223	710501	Dep - Computer Hardware	131.74	-	131.74	-	131.74	-	131.74	-	131.74	-	131.74
224	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-	-	-	-	-	-
225	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-	-	-	-
226	710504	Dep - Mini Comp Wtr	261.12	-	261.12	-	261.12	-	261.12	-	261.12	-	261.12
227	710601	Dep - Computer Software	-	-	-	-	-	-	-	-	-	-	-
228	710602	Dep - Comp Systems	-	-	-	-	-	-	-	-	-	-	-
229	710603	Dep - Micro Systems	-	-	-	-	-	-	-	-	-	-	-
230			-	-	-	-	-	-	-	-	-	-	-
231		Total Depreciation Expense - Sewer	416,363.09	66,250.65	482,613.74	-	482,613.74	24,031.11	506,644.85	38,779.18	545,424.03	16,985.28	562,409.31

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Depreciation Expense

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] & [E]

[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
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			CWS - NC Uniform										
Water Plant Acquisition Amortization Expense						Base Case	Base Case	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
1	710901	Dep - Purchase Acquisition Adjustments	(102,829.02)	(14,528.95)	[7] (117,357.96)		(117,357.96)	-	(117,357.96)	-	(117,357.96)	-	(117,357.96)
2													
3		Total Plant Acquisition Amortization Expense - Water	(102,829.02)	(14,528.95)	(117,357.96)	-	(117,357.96)	-	(117,357.96)	-	(117,357.96)	-	(117,357.96)

			CWS - NC Uniform										
Sewer Plant Acquisition Amortization Expense						Base Case	Base Case	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
4	710901	Dep - Purchase Acquisition Adjustments	(35,870.51)	18,437.97	[7] (17,432.54)		(17,432.54)	-	(17,432.54)	-	(17,432.54)	-	(17,432.54)
5													
6		Total Plant Acquisition Amortization Expense - Sewer	(35,870.51)	18,437.97	(17,432.54)	-	(17,432.54)	-	(17,432.54)	-	(17,432.54)	-	(17,432.54)

Plant Acquisition Amortization Expense

- 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]

Water
Plant Acquisition Amortization Expense
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	710901	Dep - Purchase Acquisition Adjustments	11,679.30	4,174.68	[7] 15,853.98		15,853.98	-	15,853.98	-	15,853.98	-	15,853.98
2													
3		Total Plant Acquisition Amortization Expense - Water	<u>11,679.30</u>	<u>4,174.68</u>	<u>15,853.98</u>	<u>-</u>	<u>15,853.98</u>	<u>-</u>	<u>15,853.98</u>	<u>-</u>	<u>15,853.98</u>	<u>-</u>	<u>15,853.98</u>

Sewer
Plant Acquisition Amortization Expense
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	710901	Dep - Purchase Acquisition Adjustments	30,220.78	13,629.22	[7] 43,850.00		43,850.00	-	43,850.00	-	43,850.00	-	43,850.00
5													
6		Total Plant Acquisition Amortization Expense - Sewer	<u>30,220.78</u>	<u>13,629.22</u>	<u>43,850.00</u>	<u>-</u>	<u>43,850.00</u>	<u>-</u>	<u>43,850.00</u>	<u>-</u>	<u>43,850.00</u>	<u>-</u>	<u>43,850.00</u>

Plant Acquisition Amortization Expense

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]

			CWS - NC Uniform											
Water Contribution-In-Aid-Construction Amortization					Base Case		Base Case		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	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]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]	
69	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-	
70	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-	
71	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-	
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-	
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-	
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-	
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-	
76	720076	Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-	
77	720077	Amort CIAC - Concession CIAC EIS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-	
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-	
79	720079	Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-	
80														
81		Total Contribution-In-Aid-Construction Amortization - Water	<u>(704,565.37)</u>	<u>(28,254.91)</u>	<u>(732,820.28)</u>	<u>-</u>	<u>(732,820.28)</u>	<u>-</u>	<u>(732,820.28)</u>	<u>-</u>	<u>(732,820.28)</u>	<u>-</u>	<u>(732,820.28)</u>	

			CWS - NC Uniform													
					Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
			Contribution-In-Aid-Construction Amortization		Proposed Increase		Total After Increase		Rate Year 1 Adjustments		Rate Year 2 Adjustments		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]	Proposed Increase [D]	Total After Increase [E]	Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G]	Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I]	Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K]			
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]			
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]			
150	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	720076	Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	720079	Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161																
162		Total Contribution-In-Aid-Construction Amortization - Sewer	<u>(628,273.33)</u>	<u>2,101.52</u>	<u>(626,171.81)</u>	<u>-</u>	<u>(626,171.81)</u>	<u>-</u>	<u>(626,171.81)</u>	<u>-</u>	<u>(626,171.81)</u>	<u>-</u>	<u>(626,171.81)</u>	<u>-</u>	<u>(626,171.81)</u>	<u>-</u>

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Contribution-In-Aid-Construction Amortization

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]

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Water
Contribution-In-Aid-Construction Amortization

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]
71	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-
76	720076	Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
79	720079	Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
80													
81		Total Contribution-In-Aid-Construction Amortization - Water	<u>(40,460.56)</u>	<u>(16,322.54)</u>	<u>(56,783.10)</u>	-	<u>(56,783.10)</u>	-	<u>(56,783.10)</u>	-	<u>(56,783.10)</u>	-	<u>(56,783.10)</u>

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Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Contribution-In-Aid-Construction Amortization

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]
152	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-
153	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-
154	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-
155	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-
156	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-
157	720076	Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-
158	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
159	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
160	720079	Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
161													
162		Total Contribution-In-Aid-Construction Amortization - Sewer	<u>(144,996.31)</u>	<u>(5,638.83)</u>	<u>(150,635.14)</u>	-	<u>(150,635.14)</u>	-	<u>(150,635.14)</u>	-	<u>(150,635.14)</u>	-	<u>(150,635.14)</u>

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

Contribution-In-Aid-Construction Amortization

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] & [E]

[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]

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Water			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Investment Tax Credit Amortization						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]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	920003	Investment Tax Credit Amortization	(265.02)	-	(265.02)		(265.02)	-	(265.02)	-	(265.02)	-	(265.02)
2													
3		Total Investment Tax Credit Amortization - Water	(265.02)	-	(265.02)	-	(265.02)	-	(265.02)	-	(265.02)	-	(265.02)

Sewer			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Investment Tax Credit Amortization						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]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	920003	Investment Tax Credit Amortization	(253.98)	-	(253.98)		(253.98)	-	(253.98)	-	(253.98)	-	(253.98)
5													
6		Total Investment Tax Credit Amortization - Sewer	(253.98)	-	(253.98)	-	(253.98)	-	(253.98)	-	(253.98)	-	(253.98)

Investment Tax Credit Amortization

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
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Water
Bradfield Farms - Fairfield Harbour - Treasure Cove

Investment Tax Credit Amortization

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	920003	Investment Tax Credit Amortization	-	-	-	-	-	-	-	-	-	-	-
2													
3		Total Investment Tax Credit Amortization - Water	-	-	-	-	-	-	-	-	-	-	-

Sewer
Bradfield Farms - Fairfield Harbour - Treasure Cove

Investment Tax Credit Amortization

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	920003	Investment Tax Credit Amortization	-	-	-	-	-	-	-	-	-	-	-
5													
6		Total Investment Tax Credit Amortization - Sewer	-	-	-	-	-	-	-	-	-	-	-

Investment Tax Credit Amortization

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]

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Water TOTI			CWS - NC Uniform											
Line No.	Account	Description	Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
			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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
1	641100	FICA	250,203.03	43,298.45 [21]	293,501.48	-	293,501.48	8,805.04	302,306.53	9,069.20	311,375.72	9,341.27	320,716.99	
2	641200	Payroll Tax	-	-	-	-	-	-	-	-	-	-	-	
3	641300	Employer Health Tax	-	-	-	-	-	-	-	-	-	-	-	
4	642100	Federal Unemployment Tax	2,531.66	(423.40) [21]	2,108.26	-	2,108.26	63.25	2,171.51	65.15	2,236.66	67.10	2,303.76	
5	642200	State Unemployment Tax	8,082.38	(1,474.73) [21]	6,607.65	-	6,607.65	198.23	6,805.88	204.18	7,010.06	210.30	7,220.36	
6	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	
7		Total Payroll Taxes	260,817.08	41,400.32	302,217.40	-	302,217.40	9,066.52	311,283.92	9,338.52	320,622.44	9,618.67	330,241.11	
8	643100	Franchise Taxes	66,687.20	-	66,687.20	-	66,687.20	6,215.73	72,902.94	2,436.69	75,339.63	2,518.13	77,857.76	
9	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-	-	-	-	
10	643300	Personal Property Taxes	77,727.93	-	77,727.93	-	77,727.93	5,394.58	83,122.51	4,109.88	87,232.39	4,225.01	91,457.40	
11	643400	Real Estate Taxes	58,241.08	-	58,241.08	-	58,241.08	4,042.13	62,283.21	3,079.51	65,362.72	3,165.77	68,528.49	
12	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-	-	-	-	
13	643600	Utility/Commission Taxes	28,483.23	(28,483.23) [28]	-	31,846.71 [28]	31,846.71	34,451.66	34,451.66	1,371.81	35,823.47	1,367.93	37,191.40	
14	643700	Other General Taxes	(10,201.66)	-	(10,201.66)	-	(10,201.66)	(950.87)	(11,152.53)	(372.76)	(11,525.29)	(385.22)	(11,910.51)	
15		Total Property and Other Tax Expense	220,937.78	(28,483.23)	192,454.55	31,846.71	224,301.27	49,153.24	241,607.79	10,625.13	252,232.92	10,891.62	263,124.54	
16		Total TOTI - Water	481,754.86	12,917.09	494,671.95	31,846.71	526,518.67	58,219.76	552,891.71	19,963.65	572,855.36	20,510.30	593,365.66	
Sewer TOTI			CWS - NC Uniform											
Line No.	Account	Description	Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
			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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
17	641100	FICA	149,272.59	24,832.11 [21]	174,104.70	-	174,104.70	5,223.14	179,327.84	5,379.84	184,707.67	5,541.23	190,248.90	
18	641200	Payroll Tax	-	-	-	-	-	-	-	-	-	-	-	
19	641300	Employer Health Tax	-	-	-	-	-	-	-	-	-	-	-	
20	642100	Federal Unemployment Tax	1,510.41	(252.60) [21]	1,257.81	-	1,257.81	37.73	1,295.54	38.87	1,334.41	40.03	1,374.44	
21	642200	State Unemployment Tax	4,822.00	(879.83) [21]	3,942.17	-	3,942.17	118.27	4,060.43	121.81	4,182.24	125.47	4,307.71	
22	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	
		Total Payroll Taxes	155,604.99	23,699.68	179,304.67	-	179,304.67	5,379.14	184,683.81	5,540.51	190,224.33	5,706.73	195,931.06	
19	643100	Franchise Taxes	54,258.80	-	54,258.80	-	54,258.80	4,840.12	59,098.91	1,530.07	60,628.99	1,569.69	62,198.68	
20	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-	-	-	-	
21	643300	Personal Property Taxes	70,882.28	-	70,882.28	-	70,882.28	7,008.01	77,890.29	6,273.69	84,163.97	5,959.21	90,123.18	
22	643400	Real Estate Taxes	34,746.97	-	34,746.97	-	34,746.97	3,435.37	38,182.34	3,075.40	41,257.74	2,921.24	44,178.99	
23	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-	-	-	-	
24	643600	Utility/Commission Taxes	23,174.84	(23,174.84) [28]	-	25,102.62 [28]	25,102.62	27,904.47	27,904.47	1,842.69	29,747.16	1,485.18	31,232.34	
25	643700	Other General Taxes	(6,086.37)	-	(6,086.37)	-	(6,086.37)	(542.93)	(6,629.30)	(171.63)	(6,800.93)	(176.08)	(6,977.01)	
26		Total Property and Other Tax Expense	176,976.52	(23,174.84)	153,801.67	25,102.62	178,904.29	42,645.04	196,446.71	12,550.22	208,996.93	11,759.25	220,756.18	
27		Total TOTI - Sewer	176,976.52	(23,174.84)	153,801.67	25,102.62	178,904.29	42,645.04	196,446.71	12,550.22	208,996.93	11,759.25	220,756.18	

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TOTI

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
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TOTI

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Water		CWS - NC Uniform								
Income Taxes		Historical Test	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No	Description	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] =[A]+[D]	[F]	[G] =[E]+[F]	[H]	[I] =[G]+[H]
1	Operating Revenues	22,697,320.49	1,651,224.88	24,348,545.36	1,984,231.46	26,332,776.83	1,044,932.17	27,377,708.99	1,041,973.36	28,419,682.35
2	Operating Deductions:									
3	Maintenance expenses	4,613,864.51		4,613,864.51		4,862,639.55		4,954,821.99		5,047,898.96
4	General expenses	9,699,322.24		9,699,322.24		10,320,093.80		10,645,417.95		10,981,034.44
5	Depreciation expense	3,844,214.51		3,844,214.51		4,077,661.20		4,215,402.44		4,357,444.46
6	Amortization of PAA	(117,357.96)		(117,357.96)		(117,357.96)		(117,357.96)		(117,357.96)
9	Amortization of CIAC	(732,820.28)		(732,820.28)		(732,820.28)		(732,820.28)		(732,820.28)
8	Amortization of ITC	(265.02)		(265.02)		(265.02)		(265.02)		(265.02)
7	TOTI	494,671.95	31,846.71	526,518.67	34,451.66	552,891.71	1,371.81	572,855.36	1,367.93	593,365.66
10	Interest expense	1,718,803.25	(58,411.13)	1,660,392.12	184,969.38	1,845,361.50	117,613.24	1,962,974.74	112,857.70	2,075,832.44
11	Total Operating Deductions	19,520,433.21	(26,564.42)	19,493,868.79	219,421.04	20,808,204.49	118,985.05	21,501,029.22	114,225.63	22,205,132.69
12	Taxable Income State (Line 1 minus Line 11)	3,176,887.27	1,677,789.30	4,854,676.57	669,895.76	5,524,572.33	352,107.44	5,876,679.78	337,869.88	6,214,549.66
13	State Income Tax (Line 12 multiplied by 2.5%)	79,422.18	41,944.73	121,366.91	16,747.39	138,114.31	8,802.69	146,916.99	8,446.75	155,363.74
14	Federal Taxable Income (Line 12 minus Line 13)	3,097,465.09	1,635,844.57	4,733,309.66	653,148.37	5,386,458.03	343,304.76	5,729,762.78	329,423.14	6,059,185.92
15	Federal Income Tax (Line 14 multiplied by 21%)	650,467.67	343,527.36	993,995.03	137,161.16	1,131,156.19	72,094.00	1,203,250.18	69,178.86	1,272,429.04
16	Net Amount (Line 14 minus Line 15)	2,446,997.42	1,292,317.21	3,739,314.63	515,987.21	4,255,301.84	271,210.76	4,526,512.60	260,244.28	4,786,756.88
17	Add: Interest Expense	1,718,803.25	(58,411.13)	1,660,392.12	184,969.38	1,845,361.50	117,613.24	1,962,974.74	112,857.70	2,075,832.44
18	Net Income for Return	4,165,800.68	1,233,906.07	5,399,706.75	700,956.59	6,100,663.34	388,824.00	6,489,487.34	373,101.98	6,862,589.32

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Sewer Income Taxes		CWS - NC Uniform								
Line No	Description	Historical Test Year as adjusted [A]	Base Case Proposed Increase [B]	Base Case Total After Increase [C] = [A]+[B]	WSIP Rate Year 1 Adjustments [D]	WSIP Rate Year 1 Revenue Requirement [E] = [A]+[D]	WSIP Rate Year 2 Adjustments [F]	WSIP Rate Year 2 Revenue Requirement [G] = [E]+[F]	WSIP Rate Year 3 Adjustments [H]	WSIP Rate Year 3 Revenue Requirement [I] = [G]+[H]
19	Operating Revenues	17,447,304.62	1,747,307.01	19,194,611.62	2,134,215.78	21,328,827.41	1,403,607.64	22,732,435.04	1,131,288.22	23,863,723.26
20	Operating Deductions:									
21	Maintenance expenses	4,223,671.90		4,223,671.90		4,509,590.09		4,591,292.71		4,473,633.45
22	General expenses	5,725,327.84		5,725,327.84		6,084,360.47		6,259,341.29		6,437,784.13
23	Depreciation expense	3,386,000.87		3,386,000.87		3,679,663.42		3,929,989.86		4,190,420.38
24	Amortization of PAA	(17,432.54)		(17,432.54)		(17,432.54)		(17,432.54)		(17,432.54)
27	Amortization of CIAC	(626,171.81)		(626,171.81)		(626,171.81)		(626,171.81)		(626,171.81)
26	Amortization of ITC	(253.98)		(253.98)		(253.98)		(253.98)		(253.98)
25	TOTI	333,106.35	25,102.62	358,208.96	27,904.47	381,130.52	1,842.69	399,221.26	1,485.18	416,687.24
28	Interest expense	1,621,230.69	(55,094.09)	1,566,136.60	266,196.11	1,832,332.71	219,967.97	2,052,300.68	198,459.06	2,250,759.74
29	Total Operating Deductions	14,645,479.32	(29,991.47)	14,615,487.85	294,100.58	15,843,218.89	221,810.66	16,588,287.47	199,944.24	17,125,426.60
30	Taxable Income State (Line 29 minus Line 19)	2,801,825.30	1,777,298.48	4,579,123.78	906,484.74	5,485,608.52	658,539.05	6,144,147.57	594,149.09	6,738,296.66
31	State Income Tax (Line 30 multiplied by 2.5%)	70,045.63	44,432.46	114,478.09	22,662.12	137,140.21	16,463.48	153,603.69	14,853.73	168,457.42
32	Federal Taxable Income (Line 30 minus Line 31)	2,731,779.67	1,732,866.02	4,464,645.68	883,822.63	5,348,468.31	642,075.58	5,990,543.89	579,295.36	6,569,839.24
33	Federal Income Tax (Line 32 multiplied by 21%)	573,673.73	363,901.86	937,575.59	185,602.75	1,123,178.35	134,835.87	1,258,014.22	121,652.03	1,379,666.24
34	Net Amount (Line 32 minus Line 33)	2,158,105.94	1,368,964.15	3,527,070.09	698,219.87	4,225,289.96	507,239.70	4,732,529.67	457,643.33	5,190,173.00
35	Add: Interest Expense	1,621,230.69	(55,094.09)	1,566,136.60	266,196.11	1,832,332.71	219,967.97	2,052,300.68	198,459.06	2,250,759.74
36	Net Income for Return	3,779,336.62	1,313,870.07	5,093,206.69	964,415.98	6,057,622.67	727,207.67	6,784,830.35	656,102.39	7,440,932.74

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Income Taxes

Column Calculations:

[A]- Adjusted Test Year based on supporting schedules

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

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

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

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Water **Bradfield Farms - Fairfield Harbour - Treasure Cove**
Income Taxes

Line No	Description	Base Case		Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
		Historical Test Year as adjusted [A]	Proposed Increase [B]	Total After Increase [C] =[A]+[B]	Rate Year 1 Adjustments [D]	Rate Year 1 Revenue Requirement [E] =[A]+[D]	Rate Year 2 Adjustments [F]	Rate Year 2 Revenue Requirement [G] =[E]+[F]	Rate Year 3 Adjustments [H]	Rate Year 3 Revenue Requirement [I] =[G]+[H]
1	Operating Revenues	1,859,432.42	233,032.55	2,092,464.97	370,694.96	2,463,159.93	140,204.19	2,603,364.12	101,601.06	2,704,965.18
2	Operating Deductions:									
3	Maintenance expenses	404,037.71		404,037.71		452,006.10		462,050.66		473,749.39
4	General expenses	1,128,378.12		1,128,378.12		1,209,194.39		1,248,305.80		1,287,447.43
5	Depreciation expense	216,217.74		216,217.74		249,576.16		268,667.79		279,398.71
6	Amortization of PAA	15,853.98		15,853.98		15,853.98		15,853.98		15,853.98
9	Amortization of CIAC	(56,783.10)		(56,783.10)		(56,783.10)		(56,783.10)		(56,783.10)
8	Amortization of ITC	-		-		-		-		-
7	TOII	42,735.60	2,753.22	45,488.82	3,242.81	49,283.64	185.17	51,272.87	134.19	53,037.87
10	Interest expense	110,956.95	(24,486.37)	86,470.58	49,755.46	136,226.04	17,519.01	153,745.05	9,581.74	163,326.79
11	Total Operating Deductions	1,861,397.00	(21,733.15)	1,839,663.85	52,998.27	2,055,357.22	17,704.18	2,143,113.05	9,715.93	2,216,031.07
12	Taxable Income State (Line 1 minus Line 11)	(1,964.58)	254,765.70	252,801.12	155,001.59	407,802.71	52,448.36	460,251.07	28,683.05	488,934.12
13	State Income Tax (Line 12 multiplied by 2.5%)	(49.11)	6,369.14	6,320.03	3,875.04	10,195.07	1,311.21	11,506.28	717.08	12,223.35
14	Federal Taxable Income (Line 12 minus Line 13)	(1,915.47)	248,396.56	246,481.09	151,126.55	397,607.64	51,137.15	448,744.79	27,965.97	476,710.76
15	Federal Income Tax (Line 14 multiplied by 21%)	(402.25)	52,163.28	51,761.03	31,736.58	83,497.60	10,738.80	94,236.41	5,872.85	100,109.26
16	Net Amount (Line 14 minus Line 15)	(1,513.22)	196,233.28	194,720.06	119,389.97	314,110.03	40,398.35	354,508.38	22,093.12	376,601.50
17	Add: Interest Expense	110,956.95	(24,486.37)	86,470.58	49,755.46	136,226.04	17,519.01	153,745.05	9,581.74	163,326.79
18	Net Income for Return	109,443.73	171,746.91	281,190.64	169,145.43	450,336.07	57,917.36	508,253.43	31,674.86	539,928.29

Sewer **Bradfield Farms - Fairfield Harbour - Treasure Cove**
Income Taxes

Line No	Description	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] =[A]+[D]	[F]	[G] =[E]+[F]	[H]	[I] =[G]+[H]
19	Operating Revenues	2,604,767.56	390,704.12	2,995,471.67	239,316.95	3,234,788.63	248,863.65	3,483,652.27	133,312.15	3,616,964.42
20	Operating Deductions:									
21	Maintenance expenses	439,790.57		439,790.57		482,763.62		501,380.77		520,741.32
22	General expenses	1,154,977.24		1,154,977.24		1,229,397.46		1,273,341.68		1,316,969.38
23	Depreciation expense	482,613.74		482,613.74		506,644.85		545,424.03		562,409.31
24	Amortization of PAA	43,850.00		43,850.00		43,850.00		43,850.00		43,850.00
27	Amortization of CIAC	(150,635.14)		(150,635.14)		(150,635.14)		(150,635.14)		(150,635.14)
26	Amortization of ITC	-		-		-		-		-
25	TOII	45,568.89	3,939.77	49,508.66	4,255.84	51,356.11	328.68	53,664.58	176.07	55,445.40
28	Interest expense	318,974.59	(70,394.11)	248,580.48	19,695.74	268,276.22	36,360.34	304,636.56	12,909.73	317,546.29
29	Total Operating Deductions	2,335,139.88	(66,454.34)	2,268,685.54	23,951.58	2,431,653.11	36,689.02	2,571,662.47	13,085.80	2,666,326.56
30	Taxable Income State (Line 29 minus Line 19)	269,627.68	457,158.46	726,786.13	76,349.38	803,135.51	108,854.28	911,989.80	38,648.06	950,637.86
31	State Income Tax (Line 30 multiplied by 2.5%)	6,740.69	11,428.96	18,169.65	1,908.73	20,078.39	2,721.36	22,799.74	966.20	23,765.95
32	Federal Taxable Income (Line 30 minus Line 31)	262,886.98	445,729.50	708,616.48	74,440.65	783,057.13	106,132.93	889,190.05	37,681.86	926,871.91
33	Federal Income Tax (Line 32 multiplied by 21%)	55,206.27	93,603.19	148,809.46	15,632.54	164,442.00	22,287.91	186,729.91	7,913.19	194,643.10
34	Net Amount (Line 32 minus Line 33)	207,680.72	352,126.30	559,807.02	58,808.11	618,615.13	83,845.01	702,460.14	29,768.67	732,228.81
35	Add: Interest Expense	318,974.59	(70,394.11)	248,580.48	19,695.74	268,276.22	36,360.34	304,636.56	12,909.73	317,546.29
36	Net Income for Return	526,655.31	281,732.19	808,387.50	78,503.85	886,891.35	120,205.35	1,007,096.70	42,678.40	1,049,775.10

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Income Taxes

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

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

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

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan)	

APPENDIX 4

Schedule C

Balance Sheet as of March 31, 2022

Carolina Water Service, Inc. of North Carolina
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Balance Sheet	CWS - NC Uniform		
<u>ASSETS</u>	\$	<u>LIABILITIES AND OTHER CREDITS</u>	\$
<u>Plant In Service</u>		<u>Capital Stock and Retained Earnings</u>	
Water	126,050,522	Common Stock and Paid In Capital	7,726,440
Sewer	112,861,840	Retained Earnings	40,468,160
Total	<u>238,912,362</u>	Total	<u>48,194,600</u>
<u>Accumulated Depreciation</u>		<u>Current and Accrued Liabilities</u>	
Water	(35,523,277)	Accounts Payable-Trade	61,077,079
Sewer	(28,498,585)	Taxes Accrued	492,108
Total	<u>(64,021,862)</u>	Customer Deposits	295,308
		Customer Deposits - Interest	37,794
Net Utility Plant	<u>174,890,500</u>	A/P - Assoc. Companies	7,153,851
		Deferred Revenue	43,761
		Total	<u>69,099,901</u>
<u>Plant Acquisition Adjustment</u>		<u>Advances In Aid of Construction</u>	
Water	(1,843,202)	Water	20,631
Sewer	387,702	Sewer	12,309
Total	<u>(1,455,500)</u>	Total	<u>32,940</u>
<u>Construction Work In Process</u>		<u>Contributions In Aid of Construction</u>	
Water	1,562,187	Water	16,854,137
Sewer	6,093,158	Sewer	16,739,382
Total	<u>7,655,345</u>	Total	<u>33,593,519</u>
<u>Current Assets</u>		<u>Accumulated Deferred Income Tax</u>	
Cash	40,179	Unamortized ITC	10,085
Accounts Receivable - Net	(31,312,616)	Deferred Tax - Federal	4,905,338
Other Current Assets	690,544	Deferred Tax - State	102,343
Total	<u>(30,581,893)</u>	Total	<u>5,017,767</u>
Deferred Charges	<u>5,430,275</u>	Total Liabilities And Other Credits	<u>155,938,727</u>
Total Assets	<u>155,938,727</u>		

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Balance Sheet

Bradfield Farms - Fairfield Harbour - Treasure Cove

<u>ASSETS</u>	\$	<u>LIABILITIES AND OTHER CREDITS</u>	\$
<u>Plant In Service</u>			
Water	7,156,465	<u>Capital Stock and Retained Earnings</u>	
Sewer	16,704,595	Common Stock and Paid In Capital	3,373,237
Total	<u>23,861,059</u>	Retained Earnings	866,640
		Total	<u>4,239,876</u>
<u>Accumulated Depreciation</u>		<u>Current and Accrued Liabilities</u>	
Water	(2,482,268)	Accounts Payable-Trade	706,091
Sewer	(3,290,870)	Taxes Accrued	94,696
Total	<u>(5,773,139)</u>	Customer Deposits	33,381
		Customer Deposits - Interest	4,107
Net Utility Plant	<u>18,087,921</u>	A/P - Assoc. Companies	1,128,070
		Deferred Revenue	17,117
		Total	<u>1,983,461</u>
<u>Plant Acquisition Adjustment</u>		<u>Advances In Aid of Construction</u>	
Water	(13,719)	Water	-
Sewer	873,907	Sewer	-
Total	<u>860,188</u>	Total	<u>-</u>
<u>Construction Work In Process</u>		<u>Contributions In Aid of Construction</u>	
Water	319,101	Water	1,075,431
Sewer	279,088	Sewer	3,703,083
Total	<u>598,189</u>	Total	<u>4,778,513</u>
<u>Current Assets</u>		<u>Accumulated Deferred Income Tax</u>	
Cash	0	Unamortized ITC	-
Accounts Receivable - Net	(8,526,947)	Deferred Tax - Federal	663,022
Other Current Assets	80,467	Deferred Tax - State	(7,712)
Total	<u>(8,446,481)</u>	Total	<u>655,310</u>
Deferred Charges	<u>557,345</u>	Total Liabilities And Other Credits	<u>11,657,161</u>
Total Assets	<u>11,657,161</u>		

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan)	

APPENDIX 5

Schedule D-1a and b

**Required Return and Cost of Debt with Detail
Schedules D-2a to D-4b**

Required Return & Cost of Debt

CWS - NC Uniform

Line No.	Item	Capital Structure [A]	Cost Rates [B]	Retention Factor [C]	Gross Revenue Effect [D]
	Rate Base Factor - Water Operations				
1	Debt	50.00%	4.64%	0.998700	0.023230
2	Equity	50.00%	10.45%	0.769248	0.067923
3	Total	<u>100.00%</u>			<u>0.091153</u>
	Rate Base Factor - Sewer Operations				
4	Debt	50.00%	4.64%	0.998700	0.023230
5	Equity	50.00%	10.45%	0.769248	0.067923
6	Total	<u>100.00%</u>			<u>0.091153</u>
8		Water	Sewer		
9		Operations	Operations		
10		[E]	[F]		
11	Net Income Factor:				
12	Total revenue	1.000000	1.000000		
13	Gross receipts tax (L12 x statutory rat	0.000000	0.000000		
14	Regulatory fee (L12 x .130%)	<u>0.001300</u>	<u>0.001300</u>		
15	Balance (L12 - L13 - L14)	0.998700	0.998700		
16	State income tax (L12 x 2.5%)	<u>0.024968</u>	<u>0.024968</u>		
17	Balance (L15 - L16)	0.973732	0.973732		
18	Federal income tax (L17 x 21%)	<u>0.204484</u>	<u>0.204484</u>		
19	Retention factor (L17 - L18)	<u>0.769248</u>	<u>0.769248</u>		

Column Calculations:

- [A]- Company's capital structure, updated as of March 31, 2022
- [B]- Company's cost of debt and required return on equity, updated as of March 31, 2022
- [C]- Column [E] Line 15, and 19 respectively
- [D]- Column [A] multiplied by Column [B] divided by Column [C]

Required Return & Cost of Debt Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Item	Capital Structure [A]	Cost Rates [B]	Retention Factor [C]	Gross Revenue Effect [D]
Rate Base Factor - Water Operations					
1	Debt	50.00%	4.64%	0.998700	0.023230
2	Equity	50.00%	10.45%	0.769248	0.067923
3	Total	<u>100.00%</u>			<u>0.091153</u>
Rate Base Factor - Sewer Operations					
4	Debt	50.00%	4.64%	0.998700	0.023230
5	Equity	50.00%	10.45%	0.769248	0.067923
6	Total	<u>100.00%</u>			<u>0.091153</u>
8		Water	Sewer		
9		Operations	Operations		
10		[E]	[F]		
Net Income Factor:					
11	Total revenue	1.000000	1.000000		
12	Gross receipts tax (L12 x statutory rat	0.000000	0.000000		
13	Regulatory fee (L12 x .130%)	0.001300	0.001300		
14	Balance (L12 - L13 - L14)	0.998700	0.998700		
15	State income tax (L12 x 2.5%)	0.024968	0.024968		
16	Balance (L15 - L16)	0.973732	0.973732		
17	Federal income tax (L17 x 21%)	0.204484	0.204484		
18	Retention factor (L17 - L18)	<u>0.769248</u>	<u>0.769248</u>		
19					

Column Calculations:

- [A]- Company's capital structure, updated as of March 31, 2022
- [B]- Company's cost of debt and required return on equity, updated as of March 31, 2022
- [C]- Column [E] Line 15, and 19 respectively
- [D]- Column [A] multiplied by Column [B] divided by Column [C]

Water
Rate Base Return

CWS - NC Uniform

Line No.	Description	Capitalization Ratio [A]	Original Cost Rate Base [B]	Embedded Cost [C]	Overall Cost Rate [D]	Net Operating Income [E]
1	Present Rates:					
2	Debt	50.00%	35,784,097	4.64%	2.32%	\$1,660,594
3	Equity	50.00%	35,784,096	7.00%	3.50%	\$2,505,206
4	Total	<u>100.00%</u>	<u>\$71,568,193</u>		<u>5.82%</u>	<u>\$4,165,800</u>
	Proposed Rates - Base Case:					
5	Debt	50.00%	35,784,313	4.64%	2.32%	\$1,660,392
6	Equity	50.00%	35,784,314	10.45%	5.23%	\$3,739,461
7	Total	<u>100.00%</u>	<u>\$71,568,627</u>		<u>7.55%</u>	<u>\$5,399,853</u>
	Proposed Rates - WSIP Rate Year 1:					
8	Debt	50.00%	39,770,722	4.64%	2.32%	\$1,845,362
9	Equity	50.00%	39,770,721	10.70%	5.35%	\$4,255,467
10	Total	<u>100.00%</u>	<u>\$79,541,443</u>		<u>7.67%</u>	<u>\$6,100,829</u>
	Proposed Rates - WSIP Rate Year 2:					
11	Debt	50.00%	42,305,490	4.64%	2.32%	\$1,962,975
12	Equity	50.00%	42,305,490	10.70%	5.35%	\$4,526,687
13	Total	<u>100.00%</u>	<u>\$84,610,980</u>		<u>7.67%</u>	<u>\$6,489,662</u>
	Proposed Rates - WSIP Rate Year 3:					
14	Debt	50.00%	44,737,768	4.64%	2.32%	\$2,075,832
15	Equity	50.00%	44,737,768	10.70%	5.35%	\$4,786,941
16	Total	<u>100.00%</u>	<u>\$89,475,536</u>		<u>7.67%</u>	<u>\$6,862,774</u>

Sewer
Rate Base Return

CWS - NC Uniform

Line No.	Description	Capitalization Ratio [A]	Original Cost Rate Base [B]	Embedded Cost [C]	Overall Cost Rate [D]	Net Operating Income [E]
8	Present Rates:					
9	Debt	50.00%	33,752,714	4.64%	2.32%	\$1,566,126
10	Equity	50.00%	33,752,715	6.56%	3.28%	\$2,213,211
11	Total	<u>100.00%</u>	<u>\$67,505,429</u>		<u>5.60%</u>	<u>\$3,779,337</u>
	Proposed Rates - Base Case:					
12	Debt	50.00%	33,752,944	4.64%	2.32%	\$1,566,137
13	Equity	50.00%	33,752,944	10.45%	5.23%	\$3,527,183
14	Total	<u>100.00%</u>	<u>\$67,505,888</u>		<u>7.55%</u>	<u>\$5,093,319</u>
	Proposed Rates - WSIP Rate Year 1:					
15	Debt	50.00%	39,489,929	4.64%	2.32%	\$1,832,333
16	Equity	50.00%	39,489,928	10.70%	5.35%	\$4,225,422
17	Total	<u>100.00%</u>	<u>\$78,979,857</u>		<u>7.67%</u>	<u>\$6,057,755</u>
	Proposed Rates - WSIP Rate Year 2:					
18	Debt	50.00%	44,230,618	4.64%	2.32%	\$2,052,301
19	Equity	50.00%	44,230,618	10.70%	5.35%	\$4,732,676
20	Total	<u>100.00%</u>	<u>\$88,461,236</u>		<u>7.67%</u>	<u>\$6,784,977</u>
	Proposed Rates - WSIP Rate Year 3:					
21	Debt	50.00%	48,507,753	4.64%	2.32%	\$2,250,760
22	Equity	50.00%	48,507,753	10.70%	5.35%	\$5,190,330
23	Total	<u>100.00%</u>	<u>\$97,015,506</u>		<u>7.67%</u>	<u>\$7,441,089</u>

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Rate Base Return

Column Calculations:

- [A]- Company's capital structure, updated as of March 31, 2022
- [B]- Company's Rate Base at end of each period (13mo average for WSIP Periods)
- [C]-Embedded cost rate from Schedule D-1
- [D]- Column [A]*[C]
- [E]- Column [B]*[D]

Water Bradfield Farms - Fairfield Harbour - Treasure Cove
Rate Base Return

Line No.	Description	Capitalization Ratio [A]	Original Cost Rate Base [B]	Embedded Cost [C]	Overall Cost Rate [D]	Net Operating Income [E]
<u>Present Rates:</u>						
1	Debt	50.00%	1,863,559	4.64%	2.32%	\$86,364
2	Equity	50.00%	1,863,560	1.24%	0.62%	\$23,080
3	Total	100.00%	\$3,727,119		2.94%	\$109,444
<u>Proposed Rates - Base Case:</u>						
4	Debt	50.00%	1,863,590	4.64%	2.32%	\$86,471
5	Equity	50.00%	1,863,590	10.45%	5.23%	\$194,745
6	Total	100.00%	\$3,727,180		7.55%	\$281,216
<u>Proposed Rates - WSIP Rate Year 1:</u>						
7	Debt	50.00%	2,935,906	4.64%	2.32%	\$136,226
8	Equity	50.00%	2,935,906	10.70%	5.35%	\$314,142
9	Total	100.00%	\$5,871,812		7.67%	\$450,368
<u>Proposed Rates - WSIP Rate Year 2:</u>						
10	Debt	50.00%	3,313,471	4.64%	2.32%	\$153,745
11	Equity	50.00%	3,313,471	10.70%	5.35%	\$354,541
12	Total	100.00%	\$6,626,942		7.67%	\$508,286
<u>Proposed Rates - WSIP Rate Year 3:</u>						
13	Debt	50.00%	3,519,974	4.64%	2.32%	\$163,327
14	Equity	50.00%	3,519,974	10.70%	5.35%	\$376,637
15	Total	100.00%	\$7,039,948		7.67%	\$539,964

Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Rate Base Return

Line No.	Description	Capitalization Ratio [A]	Original Cost Rate Base [B]	Embedded Cost [C]	Overall Cost Rate [D]	Net Operating Income [E]
8	Present Rates:					
9	Debt	50.00%	5,357,286	4.64%	2.32%	\$248,578
10	Equity	50.00%	5,357,286	5.19%	2.60%	\$278,078
11	Total	100.00%	\$10,714,572		4.92%	\$526,656
	Proposed Rates - Base Case:					
12	Debt	50.00%	5,357,338	4.64%	2.32%	\$248,580
13	Equity	50.00%	5,357,337	10.45%	5.23%	\$559,842
14	Total	100.00%	\$10,714,675		7.55%	\$808,422
	Proposed Rates - WSIP Rate Year 1:					
15	Debt	50.00%	5,781,815	4.64%	2.32%	\$268,276
16	Equity	50.00%	5,781,815	10.70%	5.35%	\$618,654
17	Total	100.00%	\$11,563,630		7.67%	\$886,930
	Proposed Rates - WSIP Rate Year 2:					
18	Debt	50.00%	6,565,443	4.64%	2.32%	\$304,637
19	Equity	50.00%	6,565,442	10.70%	5.35%	\$702,502
20	Total	100.00%	\$13,130,885		7.67%	\$1,007,139
	Proposed Rates - WSIP Rate Year 3:					
21	Debt	50.00%	6,843,670	4.64%	2.32%	\$317,546
22	Equity	50.00%	6,843,670	10.70%	5.35%	\$732,273
23	Total	100.00%	\$13,687,340		7.67%	\$1,049,819

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Rate Base Return

Column Calculations:

- [A]- Company's capital structure, updated as of March 31, 2022
- [B]- Company's Rate Base at end of each period (13mo average for WSIP Periods)
- [C]-Embedded cost rate from Schedule D-1
- [D]- Column [A]*[C]
- [E]- Column [B]*[D]

Water		CWS - NC Uniform								
Total Revenue Requirement			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Description	Retention Factors	Deductions	Revenue Requirement	Rate Year 1 Deductions	Rate Year 1 Revenue Requirement	Rate Year 2 Deductions	Rate Year 2 Revenue Requirement	Rate Year 3 Deductions	Rate Year 3 Revenue Requirement
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
	<u>Operating revenue deductions:</u>									
1	Maintenance expenses		4,613,865		4,862,640		4,954,822		5,047,899	
2	General expenses		9,699,322		10,320,094		10,645,418		10,981,034	
3	Depreciation expense		3,844,215		4,077,661		4,215,402		4,357,444	
4	Amortization of CIAC		(732,820)		(732,820)		(732,820)		(732,820)	
5	Amortization of PAA		(117,358)		(117,358)		(117,358)		(117,358)	
6	Amortization of ITC		(265)		(265)		(265)		(265)	
7	TOII		494,672		518,440		537,032		556,174	
8	Total operating revenue deductions	0.998700	<u>17,801,630</u>	17,824,802	<u>18,928,391</u>	18,953,030	<u>19,502,231</u>	19,527,617	<u>20,092,109</u>	20,118,263
9	<u>Net operating income for a return:</u>									
10	Debt service return	0.998700	\$1,660,392	1,662,553	\$1,845,362	1,847,764	\$1,962,975	1,965,530	\$2,075,832	2,078,535
11	Equity return	0.769248	\$3,739,461	4,861,190	\$4,255,467	5,531,983	\$4,526,687	5,884,562	\$4,786,941	6,222,884
12										
13	Adjustment for revenues not subject to GRT	0.998700	0	0	0	0	0	0	0	0
14										
15	Revenue requirement			<u>\$24,348,545</u>		<u>\$26,332,777</u>		<u>\$27,377,709</u>		<u>\$28,419,682</u>
	Sewer	CWS - NC Uniform								
Total Revenue Requirement			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Description	Retention Factors	Deductions	Revenue Requirement	Rate Year 1 Deductions	Rate Year 1 Revenue Requirement	Rate Year 2 Deductions	Rate Year 2 Revenue Requirement	Rate Year 3 Deductions	Rate Year 3 Revenue Requirement
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
	<u>Operating revenue deductions:</u>									
16	Maintenance expenses		4,223,672		4,509,590		4,591,293		4,473,633	
17	General expenses		5,725,328		6,084,360		6,259,341		6,437,784	
18	Depreciation expense		3,386,001		3,679,663		3,929,990		4,190,420	
19	Amortization of CIAC		(626,172)		(626,172)		(626,172)		(626,172)	
20	Amortization of PAA		(17,433)		(17,433)		(17,433)		(17,433)	
21	Amortization of ITC		(254)		(254)		(254)		(254)	
22	TOII		333,106		353,226		369,474		385,455	
23	Total operating revenue deductions	0.998700	<u>13,024,249</u>	13,041,202	<u>13,982,982</u>	14,001,183	<u>14,506,240</u>	14,525,122	<u>14,843,435</u>	14,862,756
24										
25	<u>Net operating income for a return:</u>									
26	Debt service return	0.998700	\$1,566,137	1,568,175	\$1,832,333	1,834,718	\$2,052,301	2,054,972	\$2,250,760	2,253,690
27	Equity return	0.769248	\$3,527,183	4,585,235	\$4,225,422	5,492,926	\$4,732,676	6,152,341	\$5,190,330	6,747,277
28										
29	Adjustment for revenues not subject to GRT	0.998700	0	0	0	0	0	0	0	0
30										
31	Revenue requirement			<u>\$19,194,612</u>		<u>\$21,328,827</u>		<u>\$22,732,435</u>		<u>\$23,863,723</u>

Carolina Water Service, Inc. of North Carolina
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Total Revenue Requirement

Column Calculations:

[A]- Retention factors from Schedule D-1

[B]- Operating Deductions from Income Statement, Return from Schedule D-2

[C]- Column [A]*[B]

[D]- Operating Deductions from Income Statement, Return from Schedule D-2

[E]- Column [A]*[D]

[F]- Operating Deductions from Income Statement, Return from Schedule D-2

[G]- Column [A]*[F]

[H]- Operating Deductions from Income Statement, Return from Schedule D-2

[I]- Column [A]*[H]

Water		Bradfield Farms - Fairfield Harbour - Treasure Cove									
Total Revenue Requirement		Base Case		Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Description	Retention Factors	Deductions	Revenue Requirement	Rate Year 1 Deductions	Rate Year 1 Revenue Requirement	Rate Year 2 Deductions	Rate Year 2 Revenue Requirement	Rate Year 3 Deductions	Rate Year 3 Revenue Requirement	
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	
	<u>Operating revenue deductions:</u>										
1	Maintenance expenses		404,038		452,006		462,051		473,749		
2	General expenses		1,128,378		1,209,194		1,248,306		1,287,447		
3	Depreciation expense		216,218		249,576		268,668		279,399		
4	Amortization of CIAC		(56,783)		(56,783)		(56,783)		(56,783)		
5	Amortization of PAA		15,854		15,854		15,854		15,854		
6	Amortization of ITC		-		-		-		-		
7	TOII		42,736		46,041		47,845		49,476		
8	Total operating revenue deductions	0.998700	<u>1,750,440</u>	1,752,719	<u>1,915,888</u>	1,918,382	<u>1,985,940</u>	1,988,525	<u>2,049,142</u>	2,051,809	
9	<u>Net operating income for a return:</u>										
10	Debt service return	0.998700	\$86,471	86,583	\$136,226	136,403	\$153,745	153,945	\$163,327	163,539	
11	Equity return	0.769248	\$194,745	253,163	\$314,142	408,375	\$354,541	460,894	\$376,637	489,617	
12											
13	Adjustment for revenues not subject to GRT	0.998700	0	<u>0</u>	0	<u>0</u>	0	<u>0</u>	0	<u>0</u>	
14											
15	Revenue requirement			<u>\$2,092,465</u>	<u>\$2,463,160</u>	<u>\$2,603,364</u>	<u>\$2,704,965</u>				

Sewer		Bradfield Farms - Fairfield Harbour - Treasure Cove									
Total Revenue Requirement		Base Case		Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Description	Retention Factors	Deductions	Revenue Requirement	Rate Year 1 Deductions	Rate Year 1 Revenue Requirement	Rate Year 2 Deductions	Rate Year 2 Revenue Requirement	Rate Year 3 Deductions	Rate Year 3 Revenue Requirement	
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	
	<u>Operating revenue deductions:</u>										
16	Maintenance expenses		439,791		482,764		501,381		520,741		
17	General expenses		1,154,977		1,229,397		1,273,342		1,316,969		
18	Depreciation expense		482,614		506,645		545,424		562,409		
19	Amortization of CIAC		(150,635)		(150,635)		(150,635)		(150,635)		
20	Amortization of PAA		43,850		43,850		43,850		43,850		
21	Amortization of ITC		-		-		-		-		
22	TOII		45,569		47,100		49,080		50,685		
23											
24	Total operating revenue deductions	0.998700	<u>2,016,165</u>	2,018,790	<u>2,159,121</u>	2,161,932	<u>2,262,441</u>	2,265,386	<u>2,344,020</u>	2,347,071	
25	<u>Net operating income for a return:</u>										
26	Debt service return	0.998700	\$248,580	248,904	\$268,276	268,625	\$304,637	305,033	\$317,546	317,960	
27	Equity return	0.769248	\$559,842	727,778	\$618,654	804,232	\$702,502	913,233	\$732,273	951,933	
28											
29	Adjustment for revenues not subject to GRT	0.998700	0	<u>0</u>	0	<u>0</u>	0	<u>0</u>	0	<u>0</u>	
30											
31	Revenue requirement			<u>\$2,995,472</u>	<u>\$3,234,789</u>	<u>\$3,483,652</u>	<u>\$3,616,964</u>				

Carolina Water Service, Inc. of North Carolina
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Total Revenue Requirement

Column Calculations:

[A]- Retention factors from Schedule D-1

[B]- Operating Deductions from Income Statement, Return from Schedule D-2

[C]- Column [A]*[B]

[D]- Operating Deductions from Income Statement, Return from Schedule D-2

[E]- Column [A]*[D]

[F]- Operating Deductions from Income Statement, Return from Schedule D-2

[G]- Column [A]*[F]

[H]- Operating Deductions from Income Statement, Return from Schedule D-2

[I]- Column [A]*[H]

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Water Service Revenue Requirement		CWS - NC Uniform Base Case	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Revenue Requirement
Line No.	Item	Revenue Requirement [A]	Requiremen [B]	Requirement [C]	Requirement [D]
1	Revenues	1.0000	1.0000	1.0000	1.0000
2	Plus: Forfeited discounts	0.0000	0.0000	0.0000	0.0000
3	Revenues with forfeited discounts	1.0000	1.0000	1.0000	1.0000
4	Uncollectible accounts	(0.0098)	(0.0098)	(0.0098)	(0.0098)
5	Service Revenue	0.9902	0.9902	0.9902	0.9902
6	Total revenue requirement	\$24,348,545	\$26,332,777	\$27,377,709	\$28,419,682
7	Less: Misc Revenues	(90,390.44)	(90,390.44)	(90,390.44)	(90,390.44)
8	Revenues excl misc revenues	\$24,258,155	\$26,242,387	\$27,287,319	\$28,329,292
9	Retention factor	0.9902	0.9902	0.9902	0.9902
10	Service revenues	\$24,497,475	\$26,501,282	\$27,556,523	\$28,608,776
Sewer Service Revenue Requirement		CWS - NC Uniform Base Case	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Revenue Requirement
Line No.	Item	Revenue Requirement [A]	Requiremen [B]	Requirement [C]	Requirement [D]
11	Revenues	1.0000	1.0000	1.0000	1.0000
12	Plus: Forfeited discounts	0.0000	0.0000	0.0000	0.0000
13	Revenues with forfeited discounts	1.0000	1.0000	1.0000	1.0000
14	Uncollectible accounts	(0.0098)	(0.0098)	(0.0098)	(0.0098)
15	Service Revenue	0.9902	0.9902	0.9902	0.9902
16	Total revenue requirement	\$19,194,612	\$21,328,827	\$22,732,435	\$23,863,723
17	Less: Misc Revenues	(73,544.50)	(73,544.50)	(73,544.50)	(73,544.50)
18	Revenues excl misc revenues	\$19,121,068	\$21,255,283	\$22,658,891	\$23,790,179
19	Retention factor	0.9902	0.9902	0.9902	0.9902
20	Service revenues	\$19,309,707	\$21,464,978	\$22,882,433	\$24,024,882

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

Docket No. W-354, Sub 400
Appendix 5
Schedule D-4b
Page 1 of 1

Water		Bradfield Farms - Fairfield Harbour - Treasure Cove			
Service Revenue Requirement		Base Case	WSIP	WSIP	WSIP
Line No.	Item	Revenue Requirement	Rate Year 1 Revenue Requireme	Rate Year 2 Revenue Requirement	Rate Year 3 Revenue Requirement
		[A]	[B]	[C]	[D]
1	Revenues	1.0000	1.0000	1.0000	1.0000
2	Plus: Forfeited discounts	0.0000	0.0000	0.0000	0.0000
3	Revenues with forfeited discounts	1.0000	1.0000	1.0000	1.0000
4	Uncollectible accounts	(0.0157)	(0.0157)	(0.0157)	(0.0157)
5	Service Revenue	0.9843	0.9843	0.9843	0.9843
6	Total revenue requirement	\$2,092,465	\$2,463,160	\$2,603,364	\$2,704,965
7	Less: Misc Revenues	(7,860.60)	(7,860.60)	(7,860.60)	(7,860.60)
8	Revenues excl misc revenues	\$2,084,604	\$2,455,299	\$2,595,503	\$2,697,104
9	Retention factor	0.9843	0.9843	0.9843	0.9843
10	Service revenues	\$2,117,862	\$2,494,471	\$2,636,912	\$2,740,134

Sewer		Bradfield Farms - Fairfield Harbour - Treasure Cove			
Service Revenue Requirement		Base Case	WSIP	WSIP	WSIP
Line No.	Item	Revenue Requirement	Rate Year 1 Revenue Requireme	Rate Year 2 Revenue Requirement	Rate Year 3 Revenue Requirement
		[A]	[B]	[C]	[D]
11	Revenues	1.0000	1.0000	1.0000	1.0000
12	Plus: Forfeited discounts	0.0000	0.0000	0.0000	0.0000
13	Revenues with forfeited discounts	1.0000	1.0000	1.0000	1.0000
14	Uncollectible accounts	(0.0157)	(0.0157)	(0.0157)	(0.0157)
15	Service Revenue	0.9843	0.9843	0.9843	0.9843
16	Total revenue requirement	\$2,995,472	\$3,234,789	\$3,483,652	\$3,616,964
17	Less: Misc Revenues	(12,471.26)	(12,471.26)	(12,471.26)	(12,471.26)
18	Revenues excl misc revenues	\$2,983,001	\$3,222,318	\$3,471,181	\$3,604,493
19	Retention factor	0.9843	0.9843	0.9843	0.9843
20	Service revenues	\$3,030,591	\$3,273,726	\$3,526,560	\$3,661,999

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of
Application by Carolina Water Service, Inc. of)
North Carolina for Authority to Adjust and)
Increase Rates and Charges for Water and)
Sewer Utility Service in All Service Areas of)
North Carolina and Approval of a Three-Year)
Water and Sewer Investment Plan)

**APPLICATION FOR A GENERAL
INCREASE IN RATES AND
APPROVAL OF A THREE-YEAR
WATER AND SEWER INVESTMENT
PLAN**

**APPENDIX 6
Schedule E
Usage by Month
Calculation of Revenues Under Present Rates
Proposed Rates (Base Case, WSIP Periods 1 through 3)
and Average Bill Calculations**

**Requirements Included:
R1-17A (c)(6)**

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

Docket No. W-354, Sub 400
Appendix 6
Schedule E
Page 1 of 28

Number of Customers Served

Carolina Water Service, Inc. of North Carolina - Uniform

Month	Water			Sewer		
	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers
April	2,488	27,471	89,328,564	3,308	13,484	45,307,592
May	2,480	27,449	112,808,115	3,297	13,472	50,208,056
June	2,477	27,545	130,191,948	3,297	13,529	55,273,242
July	2,472	27,596	137,248,590	3,301	13,548	61,280,295
August	2,469	27,693	143,884,751	3,299	13,638	66,126,733
September	2,469	27,719	138,349,438	3,289	13,651	61,886,455
October	2,467	27,745	123,699,554	3,287	13,669	56,576,411
November	2,460	27,780	116,359,417	3,296	13,711	47,982,226
December	2,458	27,784	101,031,644	3,292	13,713	45,779,299
January	2,453	27,798	93,049,366	3,291	13,726	46,334,503
February	2,451	27,849	90,078,929	3,281	13,768	43,353,580
March	2,449	27,882	84,164,046	3,296	13,782	38,397,952

Carolina Water Service, Inc. of North Carolina - Bradfield Farms/Fairfield Harbor/Treasure Cove

Month	Water			Sewer		
	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers
April	901	3,313	13,139,856	1,383	2,981	11,566,973
May	900	3,312	15,212,350	1,382	2,981	13,070,573
June	900	3,320	15,421,883	1,383	2,989	13,020,432
July	895	3,324	18,583,536	1,378	2,993	16,372,237
August	892	3,327	15,234,888	1,373	2,997	13,075,238
September	891	3,332	18,872,830	1,371	3,003	16,417,698
October	890	3,331	14,561,363	1,370	3,001	12,830,982
November	891	6,687	13,773,908	1,382	6,337	12,305,525
December	891	3,338	12,243,172	1,382	3,006	10,710,111
January	890	3,346	11,576,354	1,380	3,013	10,028,103
February	890	3,340	10,719,855	1,381	3,007	9,491,247
March	890	3,344	10,728,110	1,381	3,010	9,551,685

CWSNC Uniform Service Area - Water
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP			Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills	EOP Usage					
Residential								
CWSNC								
Unmetered	-	-	-	\$68.71		\$ -	\$ -	\$ -
5/8"	20,650	247,800	953,967,936	\$24.53	\$11.71	\$ 6,078,534	\$ 11,170,965	\$ 17,249,499
3/4"	643	7,716	19,595,429	\$24.53	\$11.71	\$ 189,273	\$ 229,462	\$ 418,736
1"	77	924	5,809,518	\$61.33	\$11.71	\$ 56,664	\$ 68,029	\$ 124,694
1.5"	35	420	5,171,987	\$122.65	\$11.71	\$ 51,513	\$ 60,564	\$ 112,077
2"	22	264	3,127,136	\$196.24	\$11.71	\$ 51,807	\$ 36,619	\$ 88,426
3"	-	-	-	\$367.95	\$11.71	\$ -	\$ -	\$ -
4"	-	-	-	\$613.25	\$11.71	\$ -	\$ -	\$ -
6"	-	-	-	\$1,226.50	\$11.71	\$ -	\$ -	\$ -
8"	-	-	-	\$1,962.40	\$11.71	\$ -	\$ -	\$ -
Irrigation	7	84	723,170	\$24.53	\$5.99	\$ 2,061	\$ 4,332	\$ 6,392
Echota - Uniform	599	7,188	27,387,614	\$24.53	\$11.71	\$ 176,322	\$ 320,709	\$ 497,031
Purchased Water								
Carolina Forest								
5/8"	216	2,592	7,060,930	\$24.53	\$3.19	\$ 63,582	\$ 22,524	\$ 86,106
1"	1	12	5,980	\$61.33	\$3.19	\$ 736	\$ 19	\$ 755
Carolina Trace								
5/8"	1,641	19,692	63,108,376	\$24.53	\$2.21	\$ 483,045	\$ 139,470	\$ 622,514
1"	1	12	84,620	\$61.33	\$2.21	\$ 736	\$ 187	\$ 923
Eastgate								
5/8"	65	780	2,168,650	\$24.53	\$5.55	\$ 19,133	\$ 12,036	\$ 31,169
High Vista Estates								
5/8"	236	2,832	11,693,510	\$24.53	\$4.72	\$ 69,469	\$ 55,193	\$ 124,662
1"	1	12	50,680	\$61.33	\$4.72	\$ 736	\$ 239	\$ 975
Riverbend								
5/8"	145	1,740	5,804,586	\$24.53	\$8.10	\$ 42,682	\$ 47,017	\$ 89,699
Riverpointe								
5/8"	192	2,304	15,402,879	\$24.53	\$7.07	\$ 56,517	\$ 108,898	\$ 165,415
Tanglewood South								
5/8"	93	1,116	3,840,480	\$24.53	\$5.55	\$ 27,375	\$ 21,315	\$ 48,690
Whispering Pines								
5/8"	1,613	19,356	98,214,250	\$24.53	\$3.52	\$ 474,803	\$ 345,714	\$ 820,517
1"	21	252	1,904,541	\$61.33	\$3.52	\$ 15,454	\$ 6,704	\$ 22,158
White Oak/Lee Forest/Winston								
5/8"	697	8,364	35,125,560	\$24.53	\$3.02	\$ 205,169	\$ 106,079	\$ 311,248
3/4"	1	12	56,440	\$24.53	\$3.02	\$ 294	\$ 170	\$ 465
Willowbrook								
5/8"	169	2,028	5,415,979	\$24.53	\$3.02	\$ 49,747	\$ 16,356	\$ 66,103
Woodrun								
5/8"	479	5,748	19,953,440	\$24.53	\$3.19	\$ 140,998	\$ 63,651	\$ 204,650
1"	1	12	9,450	\$61.33	\$3.19	\$ 736	\$ 30	\$ 766
Yorktown								
5/8"	105	1,260	3,533,440	\$24.53	\$5.79	\$ 30,908	\$ 20,459	\$ 51,366
Zemosa Acres								
5/8"	238	2,856	15,327,198	\$24.53	\$5.52	\$ 70,058	\$ 84,606	\$ 154,664
3/4"	1	12	77,785	\$24.53	\$5.52	\$ 294	\$ 429	\$ 724
1"	3	36	199,575	\$61.33	\$5.52	\$ 2,208	\$ 1,102	\$ 3,309

CWSNC Uniform Service Area - Water
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP			Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue	
	Customers	EOP Bills	EOP Usage						
Commercial									
CWSNC									
Unmetered	16	192	-	\$68.71		\$ 13,192	\$ -	\$ 13,192	
5/8"	253	3,036	14,075,552	\$24.53	\$11.71	\$ 74,473	\$ 164,825	\$ 239,298	
3/4"	35	420	441,018	\$24.53	\$11.71	\$ 10,303	\$ 5,164	\$ 15,467	
1"	47	564	10,683,165	\$61.33	\$11.71	\$ 34,587	\$ 125,100	\$ 159,687	
1.5"	23	276	7,018,598	\$122.65	\$11.71	\$ 33,851	\$ 82,188	\$ 116,039	
2"	69	828	25,119,520	\$196.24	\$11.71	\$ 162,487	\$ 294,150	\$ 456,636	
3"	5	60	7,762,222	\$367.95	\$11.71	\$ 22,077	\$ 90,896	\$ 112,973	
4"	1	12	987,840	\$613.25	\$11.71	\$ 7,359	\$ 11,568	\$ 18,927	
6"	2	24	5,337,210	\$1,226.50	\$11.71	\$ 29,436	\$ 62,499	\$ 91,935	
8"	-	-	-	\$1,962.40	\$11.71	\$ -	\$ -	\$ -	
Irrigation	-	-	-		\$5.99	\$ -	\$ -	\$ -	
Purchased Water									
Carolina Forest									
5/8"	4	48	30,410	\$24.53	\$3.19	\$ 1,177	\$ 97	\$ 1,274	
1"	1	12	45,010	\$61.33	\$3.19	\$ 736	\$ 144	\$ 879	
1.5"	1	12	48,500	\$122.65	\$3.19	\$ 1,472	\$ 155	\$ 1,627	
Carolina Trace									
5/8"	25	300	1,202,258	\$24.53	\$2.21	\$ 7,359	\$ 2,657	\$ 10,016	
3/4"	1	12	61,210	\$24.53	\$2.21	\$ 294	\$ 135	\$ 430	
1"	1	12	53,950	\$61.33	\$2.21	\$ 736	\$ 119	\$ 855	
1.5"	1	12	328,000	\$122.65	\$2.21	\$ 1,472	\$ 725	\$ 2,197	
2"	1	12	4,720,910	\$196.24	\$2.21	\$ 2,355	\$ 10,433	\$ 12,788	
Eastgate									
5/8"	1	12	4,680	\$24.53	\$5.55	\$ 294	\$ 26	\$ 320	
2"	1	12	93,697	\$196.24	\$5.55	\$ 2,355	\$ 520	\$ 2,875	
High Vista Estates									
5/8"	2	24	145,320	\$24.53	\$4.72	\$ 589	\$ 686	\$ 1,275	
2"	1	12	142,583	\$196.24	\$4.72	\$ 2,355	\$ 673	\$ 3,028	
Riverbend									
5/8"	-	-	-	\$24.53	\$8.10	\$ -	\$ -	\$ -	
Riverpointe									
5/8"	5	60	795,670	\$24.53	\$7.07	\$ 1,472	\$ 5,625	\$ 7,097	
Tanglewood South									
5/8"	-	-	-	\$24.53	\$5.55	\$ -	\$ -	\$ -	
Whispering Pines									
5/8"	28	336	1,452,930	\$24.53	\$3.52	\$ 8,242	\$ 5,114	\$ 13,356	
1"	6	72	1,787,490	\$61.33	\$3.52	\$ 4,415	\$ 6,292	\$ 10,707	
1.5"	5	60	849,080	\$122.65	\$3.52	\$ 7,359	\$ 2,989	\$ 10,348	
2"	1	12	446,400	\$196.24	\$3.52	\$ 2,355	\$ 1,571	\$ 3,926	
4"	1	12	800	\$613.25	\$3.52	\$ 7,359	\$ 3	\$ 7,362	
White Oak/Lee Forest/Winston									
1.5"	1	12	98,300	\$122.65	\$3.02	\$ 1,472	\$ 297	\$ 1,769	
Willowbrook									
1"	1	12	151,230	\$61.33	\$3.02	\$ 736	\$ 457	\$ 1,193	
Woodrun									
5/8"	4	48	42,750	\$24.53	\$3.19	\$ 1,177	\$ 136	\$ 1,314	
1"	1	12	372,520	\$61.33	\$3.19	\$ 736	\$ 1,188	\$ 1,924	
Yorktown									
5/8"	-	-	-	\$24.53	\$5.79	\$ -	\$ -	\$ -	
Zemosa Acres									
1"	1	12	232,030	\$61.33	\$5.52	\$ 736	\$ 1,281	\$ 2,017	
Availability - Connestee Falls									
	361	4,332		\$5.78		\$ 25,031	\$ -	\$ 25,031	
Availability - Fairfield Sapphire Valley									
	708	8,496		\$10.96		\$ 93,088	\$ -	\$ 93,088	
Availability - Carolina Forest/Woodrun									
	1,325	2,650		\$29.60		\$ 78,438	\$ -	\$ 78,438	
Availability - Linville Ridge									
	39	468		\$14.83		\$ 6,939	\$ -	\$ 6,939	
WSIC/SSIC Revenue Eff 10/01/22								\$ -	
TOTAL						\$ 9,009,368	\$ 13,820,592	\$ 22,829,960	

CWSNC Uniform Service Area - Water
Billing Analysis

End of Period Revenue at Proposed Rates

Charge Type	EOP		EOP Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills						
Residential								
CWSNC								
Unmetered	-	-	-	\$74.38		\$ -	\$ -	\$0
5/8"	20,650	247,800	953,967,936	\$26.68	\$12.52	\$ 6,611,304	\$ 11,943,679	\$18,554,983
3/4"	643	7,716	19,595,429	\$26.68	\$12.52	\$ 205,863	\$ 245,335	\$451,198
1"	77	924	5,809,518	\$66.70	\$12.52	\$ 61,631	\$ 72,735	\$134,366
1.5"	35	420	5,171,987	\$133.40	\$12.52	\$ 56,028	\$ 64,753	\$120,781
2"	22	264	3,127,136	\$213.44	\$12.52	\$ 56,348	\$ 39,152	\$95,500
3"	-	-	-	\$400.20	\$12.52	\$ -	\$ -	\$0
4"	-	-	-	\$667.00	\$12.52	\$ -	\$ -	\$0
6"	-	-	-	\$1,334.00	\$12.52	\$ -	\$ -	\$0
8"	-	-	-	\$2,134.40	\$12.52	\$ -	\$ -	\$0
Irrigation	7	84	723,170	\$26.68	\$6.40	\$ 2,241	\$ 4,628	\$6,869
Echota - Uniform	599	7,188	27,387,614	\$26.68	\$12.52	\$ 191,776	\$ 342,893	\$534,669
Purchased Water								
Carolina Forest								
5/8"	216	2,592	7,060,930	\$26.68	\$3.19	\$ 69,155	\$ 22,524	\$91,679
1"	1	12	5,980	\$66.70	\$3.19	\$ 800	\$ 19	\$819
Carolina Trace								
5/8"	1,641	19,692	63,108,376	\$26.68	\$2.21	\$ 525,383	\$ 139,470	\$664,852
1"	1	12	84,620	\$66.70	\$2.21	\$ 800	\$ 187	\$987
Eastgate								
5/8"	65	780	2,168,650	\$26.68	\$5.55	\$ 20,810	\$ 12,036	\$32,846
High Vista Estates								
5/8"	236	2,832	11,693,510	\$26.68	\$4.72	\$ 75,558	\$ 55,193	\$130,751
1"	1	12	50,680	\$66.70	\$4.72	\$ 800	\$ 239	\$1,040
Riverbend								
5/8"	145	1,740	5,804,586	\$26.68	\$8.10	\$ 46,423	\$ 47,017	\$93,440
Riverpointe								
5/8"	192	2,304	15,402,879	\$26.68	\$7.07	\$ 61,471	\$ 108,898	\$170,369
Tanglewood South								
5/8"	93	1,116	3,840,480	\$26.68	\$5.55	\$ 29,775	\$ 21,315	\$51,090
Whispering Pines								
5/8"	1,613	19,356	98,214,250	\$26.68	\$3.52	\$ 516,418	\$ 345,714	\$862,132
1"	21	252	1,904,541	\$66.70	\$3.52	\$ 16,808	\$ 6,704	\$23,512
White Oak/Lee Forest/Winston								
5/8"	697	8,364	35,125,560	\$26.68	\$3.02	\$ 223,152	\$ 106,079	\$329,231
3/4"	1	12	56,440	\$26.68	\$3.02	\$ 320	\$ 170	\$491
Willowbrook								
5/8"	169	2,028	5,415,979	\$26.68	\$3.02	\$ 54,107	\$ 16,356	\$70,463
Woodrun								
5/8"	479	5,748	19,953,440	\$26.68	\$3.19	\$ 153,357	\$ 63,651	\$217,008
1"	1	12	9,450	\$66.70	\$3.19	\$ 800	\$ 30	\$831
Yorktown								
5/8"	105	1,260	3,533,440	\$26.68	\$5.79	\$ 33,617	\$ 20,459	\$54,075
Zemosa Acres								
5/8"	238	2,856	15,327,198	\$26.68	\$5.52	\$ 76,198	\$ 84,606	\$160,804
3/4"	1	12	77,785	\$26.68	\$5.52	\$ 320	\$ 429	\$750
1"	3	36	199,575	\$66.70	\$5.52	\$ 2,401	\$ 1,102	\$3,503

CWSNC Uniform Service Area - Water
Billing Analysis

End of Period Revenue at Proposed Rates

Charge Type	EOP		EOP Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills						
Commercial								
CWSNC								
Unmetered	16	192	-	\$74.38		\$ 14,281	\$ -	\$14,281
5/8"	253	3,036	14,075,552	\$26.68	\$12.52	\$ 81,000	\$ 176,226	\$257,226
3/4"	35	420	441,018	\$26.68	\$12.52	\$ 11,206	\$ 5,522	\$16,727
1"	47	564	10,683,165	\$66.70	\$12.52	\$ 37,619	\$ 133,753	\$171,372
1.5"	23	276	7,018,598	\$133.40	\$12.52	\$ 36,818	\$ 87,873	\$124,691
2"	69	828	25,119,520	\$213.44	\$12.52	\$ 176,728	\$ 314,496	\$491,225
3"	5	60	7,762,222	\$400.20	\$12.52	\$ 24,012	\$ 97,183	\$121,195
4"	1	12	987,840	\$667.00	\$12.52	\$ 8,004	\$ 12,368	\$20,372
6"	2	24	5,337,210	\$1,334.00	\$12.52	\$ 32,016	\$ 66,822	\$98,838
8"	-	-	-	\$2,134.40	\$12.52	\$ -	\$ -	\$0
Irrigation	-	-	-		\$6.40	\$ -	\$ -	\$0
Purchased Water								
Carolina Forest								
5/8"	4	48	30,410	\$26.68	\$3.19	\$ 1,281	\$ 97	\$1,378
1"	1	12	45,010	\$66.70	\$3.19	\$ 800	\$ 144	\$944
1.5"	1	12	48,500	\$133.40	\$3.19	\$ 1,601	\$ 155	\$1,756
Carolina Trace								
5/8"	25	300	1,202,258	\$26.68	\$2.21	\$ 8,004	\$ 2,657	\$10,661
3/4"	1	12	61,210	\$26.68	\$2.21	\$ 320	\$ 135	\$455
1"	1	12	53,950	\$66.70	\$2.21	\$ 800	\$ 119	\$920
1.5"	1	12	328,000	\$133.40	\$2.21	\$ 1,601	\$ 725	\$2,326
2"	1	12	4,720,910	\$213.44	\$2.21	\$ 2,561	\$ 10,433	\$12,994
Eastgate								
5/8"	1	12	4,680	\$26.68	\$5.55	\$ 320	\$ 26	\$346
2"	1	12	93,697	\$213.44	\$5.55	\$ 2,561	\$ 520	\$3,081
High Vista Estates								
5/8"	2	24	145,320	\$26.68	\$4.72	\$ 640	\$ 686	\$1,326
2"	1	12	142,583	\$213.44	\$4.72	\$ 2,561	\$ 673	\$3,234
Riverbend								
5/8"	-	-	-	\$26.68	\$8.10	\$ -	\$ -	\$0
Riverpointe								
5/8"	5	60	795,670	\$26.68	\$7.07	\$ 1,601	\$ 5,625	\$7,226
Tanglewood South								
5/8"	-	-	-	\$26.68	\$5.55	\$ -	\$ -	\$0
Whispering Pines								
5/8"	28	336	1,452,930	\$26.68	\$3.52	\$ 8,964	\$ 5,114	\$14,079
1"	6	72	1,787,490	\$66.70	\$3.52	\$ 4,802	\$ 6,292	\$11,094
1.5"	5	60	849,080	\$133.40	\$3.52	\$ 8,004	\$ 2,989	\$10,993
2"	1	12	446,400	\$213.44	\$3.52	\$ 2,561	\$ 1,571	\$4,133
4"	1	12	800	\$667.00	\$3.52	\$ 8,004	\$ 3	\$8,007
White Oak/Lee Forest/Winston								
1.5"	1	12	98,300	\$133.40	\$3.02	\$ 1,601	\$ 297	\$1,898
Willowbrook								
1"	1	12	151,230	\$66.70	\$3.02	\$ 800	\$ 457	\$1,257
Woodrun								
5/8"	4	48	42,750	\$26.68	\$3.19	\$ 1,281	\$ 136	\$1,417
1"	1	12	372,520	\$66.70	\$3.19	\$ 800	\$ 1,188	\$1,989
Yorktown								
5/8"	-	-	-	\$26.68	\$5.79	\$ -	\$ -	\$0
Zemosa Acres								
1"	1	12	232,030	\$66.70	\$5.52	\$ 800	\$ 1,281	\$2,081
Availability - Connestee Falls								
Availability - Fairfield Sapphire Valley	361	4,332		\$6.25		\$ 27,075	\$ -	\$27,075
Availability - Carolina Forest/Woodrun	708	8,496		\$11.86		\$ 100,763	\$ -	\$100,763
Availability - Linville Ridge	1,325	2,650		\$32.04		\$ 84,906	\$ -	\$84,906
Availability - Linville Ridge	39	468		\$16.05		\$ 7,511	\$ -	\$7,511
WSIC/SSIC Revenue Eff 10/01/22								
TOTAL						\$ 9,797,875	\$ 14,700,941	\$24,498,816

CWSNC Uniform Service Area - Water
Billing Analysis

WSIP Period 1 Revenue

Charge Type	Mid Period Customers	Mid Period Bills	Annualized Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
Residential								
CWSNC								
Unmetered	-	-	-	\$80.49		\$ -	\$ -	\$0
5/8"	20,748	248,976	958,494,257	\$28.78	\$13.57	\$ 7,165,522	\$ 13,006,767	\$20,172,289
3/4"	643	7,716	19,595,429	\$28.78	\$13.57	\$ 222,066	\$ 265,910	\$487,976
1"	77	924	5,809,518	\$71.95	\$13.57	\$ 66,482	\$ 78,835	\$145,317
1.5"	35	420	5,171,987	\$143.90	\$13.57	\$ 60,438	\$ 70,184	\$130,622
2"	22	264	3,127,136	\$230.24	\$13.57	\$ 60,783	\$ 42,435	\$103,219
3"	-	-	-	\$431.70	\$13.57	\$ -	\$ -	\$0
4"	-	-	-	\$719.50	\$13.57	\$ -	\$ -	\$0
6"	-	-	-	\$1,439.00	\$13.57	\$ -	\$ -	\$0
8"	-	-	-	\$2,302.40	\$13.57	\$ -	\$ -	\$0
Irrigation	7	84	723,170	\$28.78	\$6.94	\$ 2,418	\$ 5,019	\$7,436
Echota - Uniform	599	7,188	27,387,614	\$28.78	\$13.57	\$ 206,871	\$ 371,650	\$578,521
Purchased Water								
Carolina Forest								
5/8"	216	2,592	7,060,930	\$28.78	\$3.19	\$ 74,598	\$ 22,524	\$97,122
1"	1	12	5,980	\$71.95	\$3.19	\$ 863	\$ 19	\$882
Carolina Trace								
5/8"	1,641	19,692	63,108,376	\$28.78	\$2.21	\$ 566,736	\$ 139,470	\$706,205
1"	1	12	84,620	\$71.95	\$2.21	\$ 863	\$ 187	\$1,050
Eastgate								
5/8"	65	780	2,168,650	\$28.78	\$5.55	\$ 22,448	\$ 12,036	\$34,484
High Vista Estates								
5/8"	236	2,832	11,693,510	\$28.78	\$4.72	\$ 81,505	\$ 55,193	\$136,698
1"	1	12	50,680	\$71.95	\$4.72	\$ 863	\$ 239	\$1,103
Riverbend								
5/8"	145	1,740	5,804,586	\$28.78	\$8.10	\$ 50,077	\$ 47,017	\$97,094
Riverpointe								
5/8"	192	2,304	15,402,879	\$28.78	\$7.07	\$ 66,309	\$ 108,898	\$175,207
Tanglewood South								
5/8"	93	1,116	3,840,480	\$28.78	\$5.55	\$ 32,118	\$ 21,315	\$53,433
Whispering Pines								
5/8"	1,613	19,356	98,214,250	\$28.78	\$3.52	\$ 557,066	\$ 345,714	\$902,780
1"	21	252	1,904,541	\$71.95	\$3.52	\$ 18,131	\$ 6,704	\$24,835
White Oak/Lee Forest/Winston								
5/8"	697	8,364	35,125,560	\$28.78	\$3.02	\$ 240,716	\$ 106,079	\$346,795
3/4"	1	12	56,440	\$28.78	\$3.02	\$ 345	\$ 170	\$516
Willowbrook								
5/8"	169	2,028	5,415,979	\$28.78	\$3.02	\$ 58,366	\$ 16,356	\$74,722
Woodrun								
5/8"	479	5,748	19,953,440	\$28.78	\$3.19	\$ 165,427	\$ 63,651	\$229,079
1"	1	12	9,450	\$71.95	\$3.19	\$ 863	\$ 30	\$894
Yorktown								
5/8"	105	1,260	3,533,440	\$28.78	\$5.79	\$ 36,263	\$ 20,459	\$56,721
Zemoso Acres								
5/8"	238	2,856	15,327,198	\$28.78	\$5.52	\$ 82,196	\$ 84,606	\$166,802
3/4"	1	12	77,785	\$28.78	\$5.52	\$ 345	\$ 429	\$775
1"	3	36	199,575	\$71.95	\$5.52	\$ 2,590	\$ 1,102	\$3,692

CWSNC Uniform Service Area - Water
Billing Analysis

WSIP Period 1 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Commercial								
CWSNC								
Unmetered	16	192	-	\$80.49		\$ 15,454	\$ -	\$15,454
5/8"	253	3,036	14,075,552	\$28.78	\$13.57	\$ 87,376	\$ 191,005	\$278,381
3/4"	35	420	441,018	\$28.78	\$13.57	\$ 12,088	\$ 5,985	\$18,072
1"	47	564	10,683,165	\$71.95	\$13.57	\$ 40,580	\$ 144,971	\$185,550
1.5"	23	276	7,018,598	\$143.90	\$13.57	\$ 39,716	\$ 95,242	\$134,959
2"	69	828	25,119,520	\$230.24	\$13.57	\$ 190,639	\$ 340,872	\$531,511
3"	5	60	7,762,222	\$431.70	\$13.57	\$ 25,902	\$ 105,333	\$131,235
4"	1	12	987,840	\$719.50	\$13.57	\$ 8,634	\$ 13,405	\$22,039
6"	2	24	5,337,210	\$1,439.00	\$13.57	\$ 34,536	\$ 72,426	\$106,962
8"	-	-	-	\$2,302.40	\$13.57	\$ -	\$ -	\$0
Irrigation	-	-	-		\$6.94	\$ -	\$ -	\$0
Purchased Water								
Carolina Forest								
5/8"	4	48	30,410	\$28.78	\$3.19	\$ 1,381	\$ 97	\$1,478
1"	1	12	45,010	\$71.95	\$3.19	\$ 863	\$ 144	\$1,007
1.5"	1	12	48,500	\$143.90	\$3.19	\$ 1,727	\$ 155	\$1,882
Carolina Trace						\$ -	\$ -	\$0
5/8"	25	300	1,202,258	\$28.78	\$2.21	\$ 8,634	\$ 2,657	\$11,291
3/4"	1	12	61,210	\$28.78	\$2.21	\$ 345	\$ 135	\$481
1"	1	12	53,950	\$71.95	\$2.21	\$ 863	\$ 119	\$983
1.5"	1	12	328,000	\$143.90	\$2.21	\$ 1,727	\$ 725	\$2,452
2"	1	12	4,720,910	\$230.24	\$2.21	\$ 2,763	\$ 10,433	\$13,196
Eastgate								
5/8"	1	12	4,680	\$28.78	\$5.55	\$ 345	\$ 26	\$371
2"	1	12	93,697	\$230.24	\$5.55	\$ 2,763	\$ 520	\$3,283
High Vista Estates								
5/8"	2	24	145,320	\$28.78	\$4.72	\$ 691	\$ 686	\$1,377
2"	1	12	142,583	\$230.24	\$4.72	\$ 2,763	\$ 673	\$3,436
Riverbend								
5/8"	-	-	-	\$28.78	\$8.10	\$ -	\$ -	\$0
Riverpointe								
5/8"	5	60	795,670	\$28.78	\$7.07	\$ 1,727	\$ 5,625	\$7,352
Tanglewood South								
5/8"	-	-	-	\$28.78	\$5.55	\$ -	\$ -	\$0
Whispering Pines								
5/8"	28	336	1,452,930	\$28.78	\$3.52	\$ 9,670	\$ 5,114	\$14,784
1"	6	72	1,787,490	\$71.95	\$3.52	\$ 5,180	\$ 6,292	\$11,472
1.5"	5	60	849,080	\$143.90	\$3.52	\$ 8,634	\$ 2,989	\$11,623
2"	1	12	446,400	\$230.24	\$3.52	\$ 2,763	\$ 1,571	\$4,334
4"	1	12	800	\$719.50	\$3.52	\$ 8,634	\$ 3	\$8,637
White Oak/Lee Forest/Winston								
1.5"	1	12	98,300	\$143.90	\$3.02	\$ 1,727	\$ 297	\$2,024
Willowbrook								
1"	1	12	151,230	\$71.95	\$3.02	\$ 863	\$ 457	\$1,320
Woodrun								
5/8"	4	48	42,750	\$28.78	\$3.19	\$ 1,381	\$ 136	\$1,518
1"	1	12	372,520	\$71.95	\$3.19	\$ 863	\$ 1,188	\$2,052
Yorktown								
5/8"	-	-	-	\$28.78	\$5.79	\$ -	\$ -	\$0
Zemos Acres								
1"	1	12	232,030	\$71.95	\$5.52	\$ 863	\$ 1,281	\$2,144
Availability - Connettee Falls	361	4,332		\$6.76		\$ 29,284	\$ -	\$29,284
Availability - Fairfield Sapphire Valley	677	8,126		\$12.83		\$ 104,254	\$ -	\$104,254
Availability - Carolina Forest/Woodrun	1,325	2,650		\$34.67		\$ 91,876	\$ -	\$91,876
Availability - Linville Ridge	39	468		\$17.37		\$ 8,129	\$ -	\$8,129
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 10,598,911	\$ 15,903,563	\$26,502,473

CWSNC Uniform Service Area - Water
Billing Analysis

WSIP Period 2 Revenue

Charge Type	Mid Period Customers	Mid Period Bills	Annualized Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
Residential								
CWSNC								
Unmetered	-	-	-	\$83.22		\$ -	\$ -	\$0
5/8"	20,945	251,338	967,588,555	\$29.76	\$14.03	\$ 7,479,820	\$ 13,575,267	\$21,055,088
3/4"	643	7,716	19,595,429	\$29.76	\$14.03	\$ 229,628	\$ 274,924	\$504,552
1"	77	924	5,809,518	\$74.40	\$14.03	\$ 68,746	\$ 81,508	\$150,253
1.5"	35	420	5,171,987	\$148.80	\$14.03	\$ 62,496	\$ 72,563	\$135,059
2"	22	264	3,127,136	\$238.08	\$14.03	\$ 62,853	\$ 43,874	\$106,727
3"	-	-	-	\$446.40	\$14.03	\$ -	\$ -	\$0
4"	-	-	-	\$744.00	\$14.03	\$ -	\$ -	\$0
6"	-	-	-	\$1,488.00	\$14.03	\$ -	\$ -	\$0
8"	-	-	-	\$2,380.80	\$14.03	\$ -	\$ -	\$0
Irrigation	7	84	723,170	\$29.76	\$7.18	\$ 2,500	\$ 5,192	\$7,692
Echota - Uniform	599	7,188	27,387,614	\$29.76	\$14.03	\$ 213,915	\$ 384,248	\$598,163
Purchased Water								
Carolina Forest								
5/8"	216	2,592	7,060,930	\$29.76	\$3.19	\$ 77,138	\$ 22,524	\$99,662
1"	1	12	5,980	\$74.40	\$3.19	\$ 893	\$ 19	\$912
Carolina Trace								
5/8"	1,641	19,692	63,108,376	\$29.76	\$2.21	\$ 586,034	\$ 139,470	\$725,503
1"	1	12	84,620	\$74.40	\$2.21	\$ 893	\$ 187	\$1,080
Eastgate								
5/8"	65	780	2,168,650	\$29.76	\$5.55	\$ 23,213	\$ 12,036	\$35,249
High Vista Estates								
5/8"	236	2,832	11,693,510	\$29.76	\$4.72	\$ 84,280	\$ 55,193	\$139,474
1"	1	12	50,680	\$74.40	\$4.72	\$ 893	\$ 239	\$1,132
Riverbend								
5/8"	145	1,740	5,804,586	\$29.76	\$8.10	\$ 51,782	\$ 47,017	\$98,800
Riverpointe								
5/8"	192	2,304	15,402,879	\$29.76	\$7.07	\$ 68,567	\$ 108,898	\$177,465
Tanglewood South								
5/8"	93	1,116	3,840,480	\$29.76	\$5.55	\$ 33,212	\$ 21,315	\$54,527
Whispering Pines								
5/8"	1,613	19,356	98,214,250	\$29.76	\$3.52	\$ 576,035	\$ 345,714	\$921,749
1"	21	252	1,904,541	\$74.40	\$3.52	\$ 18,749	\$ 6,704	\$25,453
White Oak/Lee Forest/Winston								
5/8"	697	8,364	35,125,560	\$29.76	\$3.02	\$ 248,913	\$ 106,079	\$354,992
3/4"	1	12	56,440	\$29.76	\$3.02	\$ 357	\$ 170	\$528
Willowbrook								
5/8"	169	2,028	5,415,979	\$29.76	\$3.02	\$ 60,353	\$ 16,356	\$76,710
Woodrun								
5/8"	479	5,748	19,953,440	\$29.76	\$3.19	\$ 171,060	\$ 63,651	\$234,712
1"	1	12	9,450	\$74.40	\$3.19	\$ 893	\$ 30	\$923
Yorktown								
5/8"	105	1,260	3,533,440	\$29.76	\$5.79	\$ 37,498	\$ 20,459	\$57,956
Zemoso Acres								
5/8"	238	2,856	15,327,198	\$29.76	\$5.52	\$ 84,995	\$ 84,606	\$169,601
3/4"	1	12	77,785	\$29.76	\$5.52	\$ 357	\$ 429	\$786
1"	3	36	199,575	\$74.40	\$5.52	\$ 2,678	\$ 1,102	\$3,780

CWSNC Uniform Service Area - Water
Billing Analysis

WSIP Period 2 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Commercial								
CWSNC								
Unmetered	16	192	-	\$83.22		\$ 15,978	\$ -	\$15,978
5/8"	253	3,036	14,075,552	\$29.76	\$14.03	\$ 90,351	\$ 197,480	\$287,831
3/4"	35	420	441,018	\$29.76	\$14.03	\$ 12,499	\$ 6,187	\$18,687
1"	47	564	10,683,165	\$74.40	\$14.03	\$ 41,962	\$ 149,885	\$191,846
1.5"	23	276	7,018,598	\$148.80	\$14.03	\$ 41,069	\$ 98,471	\$139,540
2"	69	828	25,119,520	\$238.08	\$14.03	\$ 197,130	\$ 352,427	\$549,557
3"	5	60	7,762,222	\$446.40	\$14.03	\$ 26,784	\$ 108,904	\$135,688
4"	1	12	987,840	\$744.00	\$14.03	\$ 8,928	\$ 13,859	\$22,787
6"	2	24	5,337,210	\$1,488.00	\$14.03	\$ 35,712	\$ 74,881	\$110,593
8"	-	-	-	\$2,380.80	\$14.03	\$ -	\$ -	\$0
Irrigation	-	-	-		\$7.18	\$ -	\$ -	\$0
Purchased Water								
Carolina Forest								
5/8"	4	48	30,410	\$29.76	\$3.19	\$ 1,428	\$ 97	\$1,525
1"	1	12	45,010	\$74.40	\$3.19	\$ 893	\$ 144	\$1,036
1.5"	1	12	48,500	\$148.80	\$3.19	\$ 1,786	\$ 155	\$1,940
Carolina Trace								
5/8"	25	300	1,202,258	\$29.76	\$2.21	\$ 8,928	\$ 2,657	\$11,585
3/4"	1	12	61,210	\$29.76	\$2.21	\$ 357	\$ 135	\$492
1"	1	12	53,950	\$74.40	\$2.21	\$ 893	\$ 119	\$1,012
1.5"	1	12	328,000	\$148.80	\$2.21	\$ 1,786	\$ 725	\$2,510
2"	1	12	4,720,910	\$238.08	\$2.21	\$ 2,857	\$ 10,433	\$13,290
Eastgate								
5/8"	1	12	4,680	\$29.76	\$5.55	\$ 357	\$ 26	\$383
2"	1	12	93,697	\$238.08	\$5.55	\$ 2,857	\$ 520	\$3,377
High Vista Estates								
5/8"	2	24	145,320	\$29.76	\$4.72	\$ 714	\$ 686	\$1,400
2"	1	12	142,583	\$238.08	\$4.72	\$ 2,857	\$ 673	\$3,530
Riverbend								
5/8"	-	-	-	\$29.76	\$8.10	\$ -	\$ -	\$0
Riverpointe								
5/8"	5	60	795,670	\$29.76	\$7.07	\$ 1,786	\$ 5,625	\$7,411
Tanglewood South								
5/8"	-	-	-	\$29.76	\$5.55	\$ -	\$ -	\$0
Whispering Pines								
5/8"	28	336	1,452,930	\$29.76	\$3.52	\$ 9,999	\$ 5,114	\$15,114
1"	6	72	1,787,490	\$74.40	\$3.52	\$ 5,357	\$ 6,292	\$11,649
1.5"	5	60	849,080	\$148.80	\$3.52	\$ 8,928	\$ 2,989	\$11,917
2"	1	12	446,400	\$238.08	\$3.52	\$ 2,857	\$ 1,571	\$4,428
4"	1	12	800	\$744.00	\$3.52	\$ 8,928	\$ 3	\$8,931
White Oak/Lee Forest/Winston								
1.5"	1	12	98,300	\$148.80	\$3.02	\$ 1,786	\$ 297	\$2,082
Willowbrook								
1"	1	12	151,230	\$74.40	\$3.02	\$ 893	\$ 457	\$1,350
Woodrun								
5/8"	4	48	42,750	\$29.76	\$3.19	\$ 1,428	\$ 136	\$1,565
1"	1	12	372,520	\$74.40	\$3.19	\$ 893	\$ 1,188	\$2,081
Yorktown								
5/8"	-	-	-	\$29.76	\$5.79	\$ -	\$ -	\$0
Zemoso Acres								
1"	1	12	232,030	\$74.40	\$5.52	\$ 893	\$ 1,281	\$2,174
Availability - Connestee Falls	361	4,332		\$6.99		\$ 30,281	\$ -	\$30,281
Availability - Fairfield Sapphire Valley	647	7,760		\$13.27		\$ 102,979	\$ -	\$102,979
Availability - Carolina Forest/Woodrun	1,325	2,650		\$35.85		\$ 95,003	\$ -	\$95,003
Availability - Linville Ridge	39	468		\$17.96		\$ 8,405	\$ -	\$8,405
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 11,025,291	\$ 16,533,194	\$27,558,485

CWSNC Uniform Service Area - Water
Billing Analysis

WSIP Period 3 Revenue

Charge Type	Mid Period Customers	Mid Period Bills	Annualized Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
Residential								
CWSNC								
Unmetered	-	-	-	\$85.90		\$	\$	\$0
5/8"	21,144	253,722	976,766,547	\$30.72	\$14.48	\$ 7,794,343	\$ 14,143,580	\$21,937,923
3/4"	643	7,716	19,595,429	\$30.72	\$14.48	\$ 237,036	\$ 283,742	\$520,777
1"	77	924	5,809,518	\$76.80	\$14.48	\$ 70,963	\$ 84,122	\$155,085
1.5"	35	420	5,171,987	\$153.60	\$14.48	\$ 64,512	\$ 74,890	\$139,402
2"	22	264	3,127,136	\$245.76	\$14.48	\$ 64,881	\$ 45,281	\$110,162
3"	-	-	-	\$460.80	\$14.48	\$	\$	\$0
4"	-	-	-	\$768.00	\$14.48	\$	\$	\$0
6"	-	-	-	\$1,536.00	\$14.48	\$	\$	\$0
8"	-	-	-	\$2,457.60	\$14.48	\$	\$	\$0
Irrigation	7	84	723,170	\$30.72	\$7.41	\$ 2,580	\$ 5,359	\$7,939
Echota - Uniform	599	7,188	27,387,614	\$30.72	\$14.48	\$ 220,815	\$ 396,573	\$617,388
Purchased Water								
Carolina Forest								
5/8"	216	2,592	7,060,930	\$30.72	\$3.19	\$ 79,626	\$ 22,524	\$102,151
1"	1	12	5,980	\$76.80	\$3.19	\$ 922	\$ 19	\$941
Carolina Trace								
5/8"	1,641	19,692	63,108,376	\$30.72	\$2.21	\$ 604,938	\$ 139,470	\$744,408
1"	1	12	84,620	\$76.80	\$2.21	\$ 922	\$ 187	\$1,109
Eastgate								
5/8"	65	780	2,168,650	\$30.72	\$5.55	\$ 23,962	\$ 12,036	\$35,998
High Vista Estates								
5/8"	236	2,832	11,693,510	\$30.72	\$4.72	\$ 86,999	\$ 55,193	\$142,192
1"	1	12	50,680	\$76.80	\$4.72	\$ 922	\$ 239	\$1,161
Riverbend								
5/8"	145	1,740	5,804,586	\$30.72	\$8.10	\$ 53,453	\$ 47,017	\$100,470
Riverpointe								
5/8"	192	2,304	15,402,879	\$30.72	\$7.07	\$ 70,779	\$ 108,898	\$179,677
Tanglewood South								
5/8"	93	1,116	3,840,480	\$30.72	\$5.55	\$ 34,284	\$ 21,315	\$55,598
Whispering Pines								
5/8"	1,613	19,356	98,214,250	\$30.72	\$3.52	\$ 594,616	\$ 345,714	\$940,330
1"	21	252	1,904,541	\$76.80	\$3.52	\$ 19,354	\$ 6,704	\$26,058
White Oak/Lee Forest/Winston								
5/8"	697	8,364	35,125,560	\$30.72	\$3.02	\$ 256,942	\$ 106,079	\$363,021
3/4"	1	12	56,440	\$30.72	\$3.02	\$ 369	\$ 170	\$539
Willowbrook								
5/8"	169	2,028	5,415,979	\$30.72	\$3.02	\$ 62,300	\$ 16,356	\$78,656
Woodrun								
5/8"	479	5,748	19,953,440	\$30.72	\$3.19	\$ 176,579	\$ 63,651	\$240,230
1"	1	12	9,450	\$76.80	\$3.19	\$ 922	\$ 30	\$952
Yorktown								
5/8"	105	1,260	3,533,440	\$30.72	\$5.79	\$ 38,707	\$ 20,459	\$59,166
Zemosa Acres								
5/8"	238	2,856	15,327,198	\$30.72	\$5.52	\$ 87,736	\$ 84,606	\$172,342
3/4"	1	12	77,785	\$30.72	\$5.52	\$ 369	\$ 429	\$798
1"	3	36	199,575	\$76.80	\$5.52	\$ 2,765	\$ 1,102	\$3,866

CWSNC Uniform Service Area - Water
Billing Analysis

WSIP Period 3 Revenue

Charge Type	Mid Period Customers	Mid Period Bills	Annualized Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
Commercial								
CWSNC								
Unmetered	16	192	-	\$85.90		\$ 16,493	\$ -	\$16,493
5/8"	253	3,036	14,075,552	\$30.72	\$14.48	\$ 93,266	\$ 203,814	\$297,080
3/4"	35	420	441,018	\$30.72	\$14.48	\$ 12,902	\$ 6,386	\$19,288
1"	47	564	10,683,165	\$76.80	\$14.48	\$ 43,315	\$ 154,692	\$198,007
1.5"	23	276	7,018,598	\$153.60	\$14.48	\$ 42,394	\$ 101,629	\$144,023
2"	69	828	25,119,520	\$245.76	\$14.48	\$ 203,489	\$ 363,731	\$567,220
3"	5	60	7,762,222	\$460.80	\$14.48	\$ 27,648	\$ 112,397	\$140,045
4"	1	12	987,840	\$768.00	\$14.48	\$ 9,216	\$ 14,304	\$23,520
6"	2	24	5,337,210	\$1,536.00	\$14.48	\$ 36,864	\$ 77,283	\$114,147
8"	-	-	-	\$2,457.60	\$14.48	\$ -	\$ -	\$0
Irrigation	-	-	-		\$7.41	\$ -	\$ -	\$0
Purchased Water								
Carolina Forest								
5/8"	4	48	30,410	\$30.72	\$3.19	\$ 1,475	\$ 97	\$1,572
1"	1	12	45,010	\$76.80	\$3.19	\$ 922	\$ 144	\$1,065
1.5"	1	12	48,500	\$153.60	\$3.19	\$ 1,843	\$ 155	\$1,998
Carolina Trace								
5/8"	25	300	1,202,258	\$30.72	\$2.21	\$ 9,216	\$ 2,657	\$11,873
3/4"	1	12	61,210	\$30.72	\$2.21	\$ 369	\$ 135	\$504
1"	1	12	53,950	\$76.80	\$2.21	\$ 922	\$ 119	\$1,041
1.5"	1	12	328,000	\$153.60	\$2.21	\$ 1,843	\$ 725	\$2,568
2"	1	12	4,720,910	\$245.76	\$2.21	\$ 2,949	\$ 10,433	\$13,382
Eastgate								
5/8"	1	12	4,680	\$30.72	\$5.55	\$ 369	\$ 26	\$395
2"	1	12	93,697	\$245.76	\$5.55	\$ 2,949	\$ 520	\$3,469
High Vista Estates								
5/8"	2	24	145,320	\$30.72	\$4.72	\$ 737	\$ 686	\$1,423
2"	1	12	142,583	\$245.76	\$4.72	\$ 2,949	\$ 673	\$3,622
Riverbend								
5/8"	-	-	-	\$30.72	\$8.10	\$ -	\$ -	\$0
Riverpointe								
5/8"	5	60	795,670	\$30.72	\$7.07	\$ 1,843	\$ 5,625	\$7,469
Tanglewood South								
5/8"	-	-	-	\$30.72	\$5.55	\$ -	\$ -	\$0
Whispering Pines								
5/8"	28	336	1,452,930	\$30.72	\$3.52	\$ 10,322	\$ 5,114	\$15,436
1"	6	72	1,787,490	\$76.80	\$3.52	\$ 5,530	\$ 6,292	\$11,822
1.5"	5	60	849,080	\$153.60	\$3.52	\$ 9,216	\$ 2,989	\$12,205
2"	1	12	446,400	\$245.76	\$3.52	\$ 2,949	\$ 1,571	\$4,520
4"	1	12	800	\$768.00	\$3.52	\$ 9,216	\$ 3	\$9,219
White Oak/Lee Forest/Winston								
1.5"	1	12	98,300	\$153.60	\$3.02	\$ 1,843	\$ 297	\$2,140
Willowbrook								
1"	1	12	151,230	\$76.80	\$3.02	\$ 922	\$ 457	\$1,378
Woodrun								
5/8"	4	48	42,750	\$30.72	\$3.19	\$ 1,475	\$ 136	\$1,611
1"	1	12	372,520	\$76.80	\$3.19	\$ 922	\$ 1,188	\$2,110
Yorktown								
5/8"	-	-	-	\$30.72	\$5.79	\$ -	\$ -	\$0
Zemosa Acres								
1"	1	12	232,030	\$76.80	\$5.52	\$ 922	\$ 1,281	\$2,202
Availability - Connestee Falls	361	4,332		\$7.22		\$ 31,277	\$ -	\$31,277
Availability - Fairfield Sapphire Valley	617	7,399		\$13.70		\$ 101,371	\$ -	\$101,371
Availability - Carolina Forest/Woodrun	1,325	2,650		\$37.00		\$ 98,050	\$ -	\$98,050
Availability - Linville Ridge	39	468		\$18.54		\$ 8,677	\$ -	\$8,677
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 11,449,256	\$ 17,161,305	\$28,610,561

CWSNC Uniform Service Area - Sewer
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP			Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills	EOP Usage					
Residential								
CWSNC								
Flat	1,871	22,452	-	\$85.12		\$ 1,911,114	\$ -	\$ 1,911,114
Multiple Units - Nags Head	60	720	-	\$85.12		\$ 61,286	\$ -	\$ 61,286
Regalwood/White Oak - Flat	1,089	13,068	-	\$85.12		\$ 1,112,348	\$ -	\$ 1,112,348
5/8"	11,199	134,388	434,240,679	\$41.03	\$11.69	\$ 5,513,940	\$ 5,076,274	\$ 10,590,213
3/4"	126	1,512	3,010,099	\$41.03	\$11.69	\$ 62,037	\$ 35,188	\$ 97,225
1"	117	1,404	13,447,387	\$41.03	\$11.69	\$ 57,606	\$ 157,200	\$ 214,806
1.5"	33	396	5,036,987	\$41.03	\$11.69	\$ 16,248	\$ 58,882	\$ 75,130
2"	17	204	2,909,411	\$41.03	\$11.69	\$ 8,370	\$ 34,011	\$ 42,381
3"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
4"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
6"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
8"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
Seven Devils - Uniform	149	1,788	-	\$85.12		\$ 152,195	\$ -	\$ 152,195
Purchased Sewer Treatment								
The Ridges								
5/8"	45	540	1,591,690	\$45.67		\$ 24,662	\$ -	\$ 24,662
1"	-	-	-	\$45.67		\$ -	\$ -	\$ -
Fairfield Mountain								
5/8"	382	4,584	10,443,186	\$118.72		\$ 544,217	\$ -	\$ 544,217
3/4"	12	144	169,929	\$118.72		\$ 17,096	\$ -	\$ 17,096
1"	12	144	1,590,165	\$118.72		\$ 17,096	\$ -	\$ 17,096
Flat	4	48	-	\$118.72		\$ 5,699	\$ -	\$ 5,699
Mt. Carmel								
5/8"	364	4,368	13,755,169	\$36.21	\$6.51	\$ 158,170	\$ 89,546	\$ 247,716
College Park								
5/8"	51	612	2,178,700	\$28.72	\$7.77	\$ 17,577	\$ 16,928	\$ 34,506
Flat	1	12	-	\$28.72	\$7.77	\$ 345	\$ -	\$ 345
Kings Grant								
5/8"	177	2,124	6,977,080	\$28.72	\$4.39	\$ 61,003	\$ 30,629	\$ 91,633
1"	1	12	197,050	\$28.72	\$4.39	\$ 345	\$ 865	\$ 1,210
White Oak/Lee Forest/Winston								
5/8"	607	7,284	29,551,457	\$28.72	\$6.45	\$ 209,204	\$ 190,607	\$ 399,811
Commercial								
CWSNC								
Flat	19	228	-	\$85.12		\$ 19,407	\$ -	\$ 19,407
5/8"	501	6,012	34,358,879	\$41.03	\$11.69	\$ 246,672	\$ 401,655	\$ 648,328
3/4"	4	48	97,444	\$41.03	\$11.69	\$ 1,969	\$ 1,139	\$ 3,109
1"	34	408	7,715,631	\$102.58	\$11.69	\$ 41,851	\$ 90,196	\$ 132,046
1.5"	16	192	7,428,833	\$205.15	\$11.69	\$ 39,389	\$ 86,843	\$ 126,232
2"	54	648	23,767,905	\$328.24	\$11.69	\$ 212,700	\$ 277,847	\$ 490,546
3"	4	48	6,606,813	\$615.45	\$11.69	\$ 29,542	\$ 77,234	\$ 106,775
4"	1	12	987,840	\$1,025.75	\$11.69	\$ 12,309	\$ 11,548	\$ 23,857
6"	2	24	5,070,323	\$2,051.50	\$11.69	\$ 49,236	\$ 59,272	\$ 108,508
8"	1	12	5,084,213	\$3,282.40	\$11.69	\$ 39,389	\$ 59,434	\$ 98,823
Danby - Flat - Daycare	1	12	-	\$1,302.34		\$ 15,628	\$ -	\$ 15,628
White Oak - Flat - Pantry	1	12	-	\$177.51		\$ 2,130	\$ -	\$ 2,130
White Oak - Flat - Day Care	1	12	-	\$323.73		\$ 3,885	\$ -	\$ 3,885
White Oak - Flat - High School	1	12	-	\$2,525.23		\$ 30,303	\$ -	\$ 30,303
Purchased Sewer Treatment								
The Ridges								
Under 1"	1	12	236,790	\$45.67		\$ 548	\$ -	\$ 548
Under 2"	1	12	92,300	\$164.32		\$ 1,972	\$ -	\$ 1,972
Fairfield Mountain								
Small	6	72	56,793	\$103.00	\$13.93	\$ 7,416	\$ 791	\$ 8,207
Medium	11	132	1,580,552	\$182.00	\$13.93	\$ 24,024	\$ 22,017	\$ 46,041
Large	3	36	323,041	\$286.00	\$13.93	\$ 10,296	\$ 4,500	\$ 14,796
Availability - Connestee Falls	165	1,980		\$6.23		\$ 12,330	\$ -	\$ 12,330
Availability - Fairfield Sapphire Valley	83	996		\$11.05		\$ 11,002	\$ -	\$ 11,002
WSIC/SSIC Revenue Eff 10/01/22							\$ -	\$ -
TOTAL						\$ 10,762,555	\$ 6,782,607	\$ 17,545,162

CWSNC Uniform Service Area - Sewer
Billing Analysis

End of Period Revenue at Proposed Rates

Charge Type	EOP		EOP Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills						
Residential								
CWSNC								
Flat	1,871	22,452	-	\$88.31		\$ 1,982,736	\$ -	\$1,982,736
Multiple Units - Nags Head	60	720	-	\$88.31		\$ 63,583	\$ -	\$63,583
Regalwood/White Oak - Flat	1,089	13,068	-	\$88.31		\$ 1,154,035	\$ -	\$1,154,035
5/8"	11,199	134,388	434,240,679	\$45.20	\$13.40	\$ 6,074,338	\$ 5,818,825	\$11,893,163
3/4"	126	1,512	3,010,099	\$45.20	\$13.40	\$ 68,342	\$ 40,335	\$108,678
1"	117	1,404	13,447,387	\$45.20	\$13.40	\$ 63,461	\$ 180,195	\$243,656
1.5"	33	396	5,036,987	\$45.20	\$13.40	\$ 17,899	\$ 67,496	\$85,395
2"	17	204	2,909,411	\$45.20	\$13.40	\$ 9,221	\$ 38,986	\$48,207
3"	-	-	-	\$45.20	\$13.40	\$ -	\$ -	\$0
4"	-	-	-	\$45.20	\$13.40	\$ -	\$ -	\$0
6"	-	-	-	\$45.20	\$13.40	\$ -	\$ -	\$0
8"	-	-	-	\$45.20	\$13.40	\$ -	\$ -	\$0
Seven Devils - Uniform	149	1,788	-	\$88.31		\$ 157,898	\$ -	\$157,898
Purchased Sewer Treatment								
The Ridges								
5/8"	45	540	1,591,690	\$48.59		\$ 26,239	\$ -	\$26,239
1"	-	-	-	\$48.59		\$ -	\$ -	\$0
Fairfield Mountain								
5/8"	382	4,584	10,443,186	\$121.64		\$ 557,598	\$ -	\$557,598
3/4"	12	144	169,929	\$121.64		\$ 17,516	\$ -	\$17,516
1"	12	144	1,590,165	\$121.64		\$ 17,516	\$ -	\$17,516
Flat	4	48	-	\$121.64		\$ 5,839	\$ -	\$5,839
Mt. Carmel								
5/8"	364	4,368	13,755,169	\$39.13	\$6.51	\$ 170,920	\$ 89,546	\$260,466
College Park								
5/8"	51	612	2,178,700	\$31.64	\$7.77	\$ 19,364	\$ 16,928	\$36,292
Flat	1	12	-	\$31.64	\$7.77	\$ 380	\$ -	\$380
Kings Grant								
5/8"	177	2,124	6,977,080	\$31.64	\$4.39	\$ 67,203	\$ 30,629	\$97,833
1"	1	12	197,050	\$31.64	\$4.39	\$ 380	\$ 865	\$1,245
White Oak/Lee Forest/Winston								
5/8"	607	7,284	29,551,457	\$31.64	\$6.45	\$ 230,466	\$ 190,607	\$421,073
Commercial								
CWSNC								
Flat	19	228	-	\$88.31		\$ 20,135	\$ -	\$20,135
5/8"	501	6,012	34,358,879	\$45.20	\$13.40	\$ 271,742	\$ 460,409	\$732,151
3/4"	4	48	97,444	\$45.20	\$13.40	\$ 2,170	\$ 1,306	\$3,475
1"	34	408	7,715,631	\$113.00	\$13.40	\$ 46,104	\$ 103,389	\$149,493
1.5"	16	192	7,428,833	\$226.00	\$13.40	\$ 43,392	\$ 99,546	\$142,938
2"	54	648	23,767,905	\$361.60	\$13.40	\$ 234,317	\$ 318,490	\$552,807
3"	4	48	6,606,813	\$678.00	\$13.40	\$ 32,544	\$ 88,531	\$121,075
4"	1	12	987,840	\$1,130.00	\$13.40	\$ 13,560	\$ 13,237	\$26,797
6"	2	24	5,070,323	\$2,260.00	\$13.40	\$ 54,240	\$ 67,942	\$122,182
8"	1	12	5,084,213	\$3,616.00	\$13.40	\$ 43,392	\$ 68,128	\$111,520
Danby - Flat - Daycare	1	12	-	\$1,351.14		\$ 16,214	\$ -	\$16,214
White Oak - Flat - Pantry	1	12	-	\$184.16		\$ 2,210	\$ -	\$2,210
White Oak - Flat - Day Care	1	12	-	\$335.86		\$ 4,030	\$ -	\$4,030
White Oak - Flat - High School	1	12	-	\$2,619.87		\$ 31,438	\$ -	\$31,438
Purchased Sewer Treatment								
The Ridges								
Under 1"	1	12	236,790	\$48.59		\$ 583	\$ -	\$583
Under 2"	1	12	92,300	\$167.24		\$ 2,007	\$ -	\$2,007
Fairfield Mountain								
Small	6	72	56,793	\$103.00	\$13.93	\$ 7,416	\$ 791	\$8,207
Medium	11	132	1,580,552	\$182.00	\$13.93	\$ 24,024	\$ 22,017	\$46,041
Large	3	36	323,041	\$286.00	\$13.93	\$ 10,296	\$ 4,500	\$14,796
Availability - Connestee Falls	165	1,980		\$6.46		\$ 12,791	\$ -	\$12,791
Availability - Fairfield Sapphire Valley	83	996		\$11.46		\$ 11,414	\$ -	\$11,414
WSIC/SSIC Revenue Eff 10/01/22								
TOTAL						\$ 11,588,952	\$ 7,722,701	\$19,311,653

CWSNC Uniform Service Area - Sewer
Billing Analysis

WSIP Period 1 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
CWSNC								
Flat	1,871	22,452	-	\$98.58		\$ 2,213,318	\$ -	\$2,213,318
Multiple Units - Nags Head	60	720	-	\$98.58		\$ 70,978	\$ -	\$70,978
Regalwood/White Oak - Flat	1,089	13,068	-	\$98.58		\$ 1,288,243	\$ -	\$1,288,243
5/8"	11,209	134,513	434,645,939	\$50.45	\$14.96	\$ 6,786,202	\$ 6,502,303	\$13,288,505
3/4"	126	1,512	3,010,099	\$50.45	\$14.96	\$ 76,280	\$ 45,031	\$121,311
1"	117	1,404	13,447,387	\$50.45	\$14.96	\$ 70,832	\$ 201,173	\$272,005
1.5"	33	396	5,036,987	\$50.45	\$14.96	\$ 19,978	\$ 75,353	\$95,332
2"	17	204	2,909,411	\$50.45	\$14.96	\$ 10,292	\$ 43,525	\$53,817
3"	-	-	-	\$50.45	\$14.96	\$ -	\$ -	\$0
4"	-	-	-	\$50.45	\$14.96	\$ -	\$ -	\$0
6"	-	-	-	\$50.45	\$14.96	\$ -	\$ -	\$0
8"	-	-	-	\$50.45	\$14.96	\$ -	\$ -	\$0
Seven Devils - Uniform	149	1,788	-	\$98.58		\$ 176,261	\$ -	\$176,261
Purchased Sewer Treatment								
The Ridges								
5/8"	45	540	1,591,690	\$52.27		\$ 28,226	\$ -	\$28,226
1"	-	-	-	\$52.27		\$ -	\$ -	\$0
Fairfield Mountain								
5/8"	382	4,584	10,443,186	\$125.32		\$ 574,467	\$ -	\$574,467
3/4"	12	144	169,929	\$125.32		\$ 18,046	\$ -	\$18,046
1"	12	144	1,590,165	\$125.32		\$ 18,046	\$ -	\$18,046
Flat	4	48	-	\$125.32		\$ 6,015	\$ -	\$6,015
Mt. Carmel								
5/8"	364	4,368	13,755,169	\$42.81	\$6.51	\$ 186,994	\$ 89,546	\$276,540
College Park								
5/8"	51	612	2,178,700	\$35.32	\$7.77	\$ 21,616	\$ 16,928	\$38,544
Flat	1	12	-	\$35.32	\$7.77	\$ 424	\$ -	\$424
Kings Grant								
5/8"	177	2,124	6,977,080	\$35.32	\$4.39	\$ 75,020	\$ 30,629	\$105,649
1"	1	12	197,050	\$35.32	\$4.39	\$ 424	\$ 865	\$1,289
White Oak/Lee Forest/Winston								
5/8"	607	7,284	29,551,457	\$35.32	\$6.45	\$ 257,271	\$ 190,607	\$447,878
Commercial								
CWSNC								
Flat	19	228	-	\$98.58		\$ 22,476	\$ -	\$22,476
5/8"	501	6,012	34,358,879	\$50.45	\$14.96	\$ 303,305	\$ 514,009	\$817,314
3/4"	4	48	97,444	\$50.45	\$14.96	\$ 2,422	\$ 1,458	\$3,879
1"	34	408	7,715,631	\$126.13	\$14.96	\$ 51,461	\$ 115,426	\$166,887
1.5"	16	192	7,428,833	\$252.25	\$14.96	\$ 48,432	\$ 111,135	\$159,567
2"	54	648	23,767,905	\$403.60	\$14.96	\$ 261,533	\$ 355,568	\$617,101
3"	4	48	6,606,813	\$756.75	\$14.96	\$ 36,324	\$ 98,838	\$135,162
4"	1	12	987,840	\$1,261.25	\$14.96	\$ 15,135	\$ 14,778	\$29,913
6"	2	24	5,070,323	\$2,522.50	\$14.96	\$ 60,540	\$ 75,852	\$136,392
8"	1	12	5,084,213	\$4,036.00	\$14.96	\$ 48,432	\$ 76,060	\$124,492
Danby - Flat - Daycare	1	12	-	\$1,508.27		\$ 18,099	\$ -	\$18,099
White Oak - Flat - Pantry	1	12	-	\$205.58		\$ 2,467	\$ -	\$2,467
White Oak - Flat - Day Care	1	12	-	\$374.92		\$ 4,499	\$ -	\$4,499
White Oak - Flat - High School	1	12	-	\$2,924.55		\$ 35,095	\$ -	\$35,095
Purchased Sewer Treatment								
The Ridges								
Under 1"	1	12	236,790	\$52.27		\$ 627	\$ -	\$627
Under 2"	1	12	92,300	\$170.92		\$ 2,051	\$ -	\$2,051
Fairfield Mountain								
Small	6	72	56,793	\$103.00	\$13.93	\$ 7,416	\$ 791	\$8,207
Medium	11	132	1,580,552	\$182.00	\$13.93	\$ 24,024	\$ 22,017	\$46,041
Large	3	36	323,041	\$286.00	\$13.93	\$ 10,296	\$ 4,500	\$14,796
Availability - Connestee Falls	165	1,980		\$7.21		\$ 14,276	\$ -	\$14,276
Availability - Fairfield Sapphire Valley	77	926		\$12.79		\$ 11,850	\$ -	\$11,850
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 12,879,692	\$ 8,586,393	\$21,466,085

CWSNC Uniform Service Area - Sewer
Billing Analysis

WSIP Period 2 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
CWSNC								
Flat	1,871	22,452	-	\$104.36		\$ 2,343,091	\$ -	\$2,343,091
Multiple Units - Nags Head	60	720	-	\$104.36		\$ 75,139	\$ -	\$75,139
Regalwood/White Oak - Flat	1,089	13,068	-	\$104.36		\$ 1,363,776	\$ -	\$1,363,776
5/8"	11,230	134,764	435,457,208	\$53.43	\$15.83	\$ 7,200,467	\$ 6,893,288	\$14,093,754
3/4"	126	1,512	3,010,099	\$53.43	\$15.83	\$ 80,786	\$ 47,650	\$128,436
1"	117	1,404	13,447,387	\$53.43	\$15.83	\$ 75,016	\$ 212,872	\$287,888
1.5"	33	396	5,036,987	\$53.43	\$15.83	\$ 21,158	\$ 79,736	\$100,894
2"	17	204	2,909,411	\$53.43	\$15.83	\$ 10,900	\$ 46,056	\$56,956
3"	-	-	-	\$53.43	\$15.83	\$ -	\$ -	\$0
4"	-	-	-	\$53.43	\$15.83	\$ -	\$ -	\$0
6"	-	-	-	\$53.43	\$15.83	\$ -	\$ -	\$0
8"	-	-	-	\$53.43	\$15.83	\$ -	\$ -	\$0
Seven Devils - Uniform	149	1,788	-	\$104.36		\$ 186,596	\$ -	\$186,596
Purchased Sewer Treatment								
The Ridges								
5/8"	45	540	1,591,690	\$54.35		\$ 29,349	\$ -	\$29,349
1"	-	-	-	\$54.35		\$ -	\$ -	\$0
Fairfield Mountain								
5/8"	382	4,584	10,443,186	\$127.40		\$ 584,002	\$ -	\$584,002
3/4"	12	144	169,929	\$127.40		\$ 18,346	\$ -	\$18,346
1"	12	144	1,590,165	\$127.40		\$ 18,346	\$ -	\$18,346
Flat	4	48	-	\$127.40		\$ 6,115	\$ -	\$6,115
Mt. Carmel								
5/8"	364	4,368	13,755,169	\$44.89	\$6.51	\$ 196,080	\$ 89,546	\$285,626
College Park								
5/8"	51	612	2,178,700	\$37.40	\$7.77	\$ 22,889	\$ 16,928	\$39,817
Flat	1	12	-	\$37.40	\$7.77	\$ 449	\$ -	\$449
Kings Grant								
5/8"	177	2,124	6,977,080	\$37.40	\$4.39	\$ 79,438	\$ 30,629	\$110,067
1"	1	12	197,050	\$37.40	\$4.39	\$ 449	\$ 865	\$1,314
White Oak/Lee Forest/Winston								
5/8"	607	7,284	29,551,457	\$37.40	\$6.45	\$ 272,422	\$ 190,607	\$463,028
Commercial								
CWSNC								
Flat	19	228	-	\$104.36		\$ 23,794	\$ -	\$23,794
5/8"	501	6,012	34,358,879	\$53.43	\$15.83	\$ 321,221	\$ 543,901	\$865,122
3/4"	4	48	97,444	\$53.43	\$15.83	\$ 2,565	\$ 1,543	\$4,107
1"	34	408	7,715,631	\$133.58	\$15.83	\$ 54,501	\$ 122,138	\$176,639
1.5"	16	192	7,428,833	\$267.15	\$15.83	\$ 51,293	\$ 117,598	\$168,891
2"	54	648	23,767,905	\$427.44	\$15.83	\$ 276,981	\$ 376,246	\$653,227
3"	4	48	6,606,813	\$801.45	\$15.83	\$ 38,470	\$ 104,586	\$143,055
4"	1	12	987,840	\$1,335.75	\$15.83	\$ 16,029	\$ 15,638	\$31,667
6"	2	24	5,070,323	\$2,671.50	\$15.83	\$ 64,116	\$ 80,263	\$144,379
8"	1	12	5,084,213	\$4,274.40	\$15.83	\$ 51,293	\$ 80,483	\$131,776
Danby - Flat - Daycare	1	12	-	\$1,596.71		\$ 19,161	\$ -	\$19,161
White Oak - Flat - Pantry	1	12	-	\$217.63		\$ 2,612	\$ -	\$2,612
White Oak - Flat - Day Care	1	12	-	\$396.90		\$ 4,763	\$ -	\$4,763
White Oak - Flat - High School	1	12	-	\$3,096.02		\$ 37,152	\$ -	\$37,152
Purchased Sewer Treatment								
The Ridges								
Under 1"	1	12	236,790	\$54.35		\$ 652	\$ -	\$652
Under 2"	1	12	92,300	\$173.00		\$ 2,076	\$ -	\$2,076
Fairfield Mountain								
Small	6	72	56,793	\$103.00	\$13.93	\$ 7,416	\$ 791	\$8,207
Medium	11	132	1,580,552	\$182.00	\$13.93	\$ 24,024	\$ 22,017	\$46,041
Large	3	36	323,041	\$286.00	\$13.93	\$ 10,296	\$ 4,500	\$14,796
Availability - Connettee Falls	165	1,980		\$7.63		\$ 15,107	\$ -	\$15,107
Availability - Fairfield Sapphire Valley	66	791		\$13.54		\$ 10,706	\$ -	\$10,706
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 13,619,037	\$ 9,077,881	\$22,696,918

CWSNC Uniform Service Area - Sewer
Billing Analysis

WSIP Period 3 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
CWSNC								
Flat	1,871	22,452	-	\$110.60		\$ 2,483,191	\$ -	\$2,483,191
Multiple Units - Nags Head	60	720	-	\$110.60		\$ 79,632	\$ -	\$79,632
Regalwood/White Oak - Flat	1,089	13,068	-	\$110.60		\$ 1,445,321	\$ -	\$1,445,321
5/8"	11,251	135,016	436,269,974	\$56.64	\$16.77	\$ 7,647,308	\$ 7,316,247	\$14,963,555
3/4"	126	1,512	3,010,099	\$56.64	\$16.77	\$ 85,640	\$ 50,479	\$136,119
1"	117	1,404	13,447,387	\$56.64	\$16.77	\$ 79,523	\$ 225,513	\$305,035
1.5"	33	396	5,036,987	\$56.64	\$16.77	\$ 22,429	\$ 84,470	\$106,900
2"	17	204	2,909,411	\$56.64	\$16.77	\$ 11,555	\$ 48,791	\$60,345
3"	-	-	-	\$56.64	\$16.77	\$ -	\$ -	\$0
4"	-	-	-	\$56.64	\$16.77	\$ -	\$ -	\$0
6"	-	-	-	\$56.64	\$16.77	\$ -	\$ -	\$0
8"	-	-	-	\$56.64	\$16.77	\$ -	\$ -	\$0
Seven Devils - Uniform	149	1,788	-	\$110.60		\$ 197,753	\$ -	\$197,753
Purchased Sewer Treatment								
The Ridges								
5/8"	45	540	1,591,690	\$56.60		\$ 30,564	\$ -	\$30,564
1"	-	-	-	\$56.60		\$ -	\$ -	\$0
Fairfield Mountain								
5/8"	382	4,584	10,443,186	\$129.65		\$ 594,316	\$ -	\$594,316
3/4"	12	144	169,929	\$129.65		\$ 18,670	\$ -	\$18,670
1"	12	144	1,590,165	\$129.65		\$ 18,670	\$ -	\$18,670
Flat	4	48	-	\$129.65		\$ 6,223	\$ -	\$6,223
Mt. Carmel								
5/8"	364	4,368	13,755,169	\$47.14	\$6.51	\$ 205,908	\$ 89,546	\$295,454
College Park								
5/8"	51	612	2,178,700	\$39.65	\$7.77	\$ 24,266	\$ 16,928	\$41,194
Flat	1	12	-	\$39.65	\$7.77	\$ 476	\$ -	\$476
Kings Grant								
5/8"	177	2,124	6,977,080	\$39.65	\$4.39	\$ 84,217	\$ 30,629	\$114,846
1"	1	12	197,050	\$39.65	\$4.39	\$ 476	\$ 865	\$1,341
White Oak/Lee Forest/Winston								
5/8"	607	7,284	29,551,457	\$39.65	\$6.45	\$ 288,811	\$ 190,607	\$479,417
Commercial								
CWSNC								
Flat	19	228	-	\$110.60		\$ 25,217	\$ -	\$25,217
5/8"	501	6,012	34,358,879	\$56.64	\$16.77	\$ 340,520	\$ 576,198	\$916,718
3/4"	4	48	97,444	\$56.64	\$16.77	\$ 2,719	\$ 1,634	\$4,353
1"	34	408	7,715,631	\$141.60	\$16.77	\$ 57,773	\$ 129,391	\$187,164
1.5"	16	192	7,428,833	\$283.20	\$16.77	\$ 54,374	\$ 124,582	\$178,956
2"	54	648	23,767,905	\$453.12	\$16.77	\$ 293,622	\$ 398,588	\$692,210
3"	4	48	6,606,813	\$849.60	\$16.77	\$ 40,781	\$ 110,796	\$151,577
4"	1	12	987,840	\$1,416.00	\$16.77	\$ 16,992	\$ 16,566	\$33,558
6"	2	24	5,070,323	\$2,832.00	\$16.77	\$ 67,968	\$ 85,029	\$152,997
8"	1	12	5,084,213	\$4,531.20	\$16.77	\$ 54,374	\$ 85,262	\$139,637
Danby - Flat - Daycare								
	1	12	-	\$1,692.18		\$ 20,306	\$ -	\$20,306
White Oak - Flat - Pantry								
	1	12	-	\$230.64		\$ 2,768	\$ -	\$2,768
White Oak - Flat - Day Care								
	1	12	-	\$420.63		\$ 5,048	\$ -	\$5,048
White Oak - Flat - High School								
	1	12	-	\$3,281.14		\$ 39,374	\$ -	\$39,374
Purchased Sewer Treatment								
The Ridges								
Under 1"	1	12	236,790	\$56.60		\$ 679	\$ -	\$679
Under 2"	1	12	92,300	\$175.25		\$ 2,103	\$ -	\$2,103
Fairfield Mountain								
Small	6	72	56,793	\$103.00	\$13.93	\$ 7,416	\$ 791	\$8,207
Medium	11	132	1,580,552	\$182.00	\$13.93	\$ 24,024	\$ 22,017	\$46,041
Large	3	36	323,041	\$286.00	\$13.93	\$ 10,296	\$ 4,500	\$14,796
Availability - Connettee Falls								
	165	1,980		\$8.09		\$ 16,018	\$ -	\$16,018
Availability - Fairfield Sapphire Valley								
	55	661		\$14.35		\$ 9,489	\$ -	\$9,489
WSIC/SSIC Revenue Eff 10/01/22								
								\$0
TOTAL						\$ 14,416,804	\$ 9,609,432	\$24,026,236

BF/EH/TC - Water
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP		EOP Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills						
Residential								
BFFHTC								
5/8"	3,208	38,496	160,792,950	\$17.08	\$6.68	\$ 657,512	\$ 1,074,097	\$ 1,731,609
3/4"	101	1,212	5,913,557	\$17.08	\$6.68	\$ 20,701	\$ 39,503	\$ 60,204
1"	2	24	190,470	\$42.70	\$6.68	\$ 1,025	\$ 1,272	\$ 2,297
1.5"	-	-	-	\$85.40	\$6.68	\$ -	\$ -	\$ -
2"	1	12	65,200	\$136.64	\$6.68	\$ 1,640	\$ 436	\$ 2,075
Commercial								
BFFHTC								
5/8"	19	228	1,390,371	\$17.08	\$6.68	\$ 3,894	\$ 9,288	\$ 13,182
3/4"	-	-	-	\$17.08	\$6.68	\$ -	\$ -	\$ -
1"	6	72	451,581	\$42.70	\$6.68	\$ 3,074	\$ 3,017	\$ 6,091
1.5"	5	60	880,310	\$85.40	\$6.68	\$ 5,124	\$ 5,880	\$ 11,004
2"	2	24	383,666	\$136.64	\$6.68	\$ 3,279	\$ 2,563	\$ 5,842
Availability - Fairfield Harbour	890	10,680		\$4.57		\$ 48,808	\$ -	\$ 48,808
WSIC/SSIC Revenue Eff 10/01/22								\$ -
TOTAL						\$ 745,057	\$ 1,136,055	\$ 1,881,112

BF/EH/TC - Water
Billing Analysis

End of Period Revenue at Proposed Rates

Charge Type	EOP		EOP Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills						
Residential								
BFFHTC								
5/8"	3,208	38,496	160,792,950	\$19.44	\$7.47	\$ 748,362	\$ 1,201,123	\$1,949,486
3/4"	101	1,212	5,913,557	\$19.44	\$7.47	\$ 23,561	\$ 44,174	\$67,736
1"	2	24	190,470	\$48.60	\$7.47	\$ 1,166	\$ 1,423	\$2,589
1.5"	-	-	-	\$97.20	\$7.47	\$ -	\$ -	\$0
2"	1	12	65,200	\$155.52	\$7.47	\$ 1,866	\$ 487	\$2,353
Commercial								
BFFHTC								
5/8"	19	228	1,390,371	\$19.44	\$7.47	\$ 4,432	\$ 10,386	\$14,818
3/4"	-	-	-	\$19.44	\$7.47	\$ -	\$ -	\$0
1"	6	72	451,581	\$48.60	\$7.47	\$ 3,499	\$ 3,373	\$6,873
1.5"	5	60	880,310	\$97.20	\$7.47	\$ 5,832	\$ 6,576	\$12,408
2"	2	24	383,666	\$155.52	\$7.47	\$ 3,732	\$ 2,866	\$6,598
Availability - Fairfield Harbour	890	10,680		\$5.15		\$ 55,002	\$ -	\$55,002
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 847,454	\$ 1,270,409	\$2,117,863

BF/EH/TC - Water
Billing Analysis

WSIP Period 1 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
BFFHTC								
5/8"	3,222	38,663	161,492,434	\$22.80	\$8.77	\$ 881,527	\$ 1,416,289	\$2,297,816
3/4"	101	1,212	5,913,557	\$22.80	\$8.77	\$ 27,634	\$ 51,862	\$79,495
1"	2	24	190,470	\$57.00	\$8.77	\$ 1,368	\$ 1,670	\$3,038
1.5"	-	-	-	\$114.00	\$8.77	\$ -	\$ -	\$0
2"	1	12	65,200	\$182.40	\$8.77	\$ 2,189	\$ 572	\$2,761
Commercial								
BFFHTC								
5/8"	19	228	1,390,371	\$22.80	\$8.77	\$ 5,198	\$ 12,194	\$17,392
3/4"	-	-	-	\$22.80	\$8.77	\$ -	\$ -	\$0
1"	6	72	451,581	\$57.00	\$8.77	\$ 4,104	\$ 3,960	\$8,064
1.5"	5	60	880,310	\$114.00	\$8.77	\$ 6,840	\$ 7,720	\$14,560
2"	2	24	383,666	\$182.40	\$8.77	\$ 4,378	\$ 3,365	\$7,742
Availability - Fairfield Harbour	881	10,571		\$6.04		\$ 63,850	\$ -	\$63,850
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 997,087	\$ 1,497,632	\$2,494,719

BF/EH/TC - Water
Billing Analysis

WSIP Period 2 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
BFFHTC								
5/8"	3,250	39,000	162,897,301	\$23.97	\$9.19	\$ 934,825	\$ 1,497,026	\$2,431,852
3/4"	101	1,212	5,913,557	\$23.97	\$9.19	\$ 29,052	\$ 54,346	\$83,397
1"	2	24	190,470	\$59.93	\$9.19	\$ 1,438	\$ 1,750	\$3,189
1.5"	-	-	-	\$119.85	\$9.19	\$ -	\$ -	\$0
2"	1	12	65,200	\$191.76	\$9.19	\$ 2,301	\$ 599	\$2,900
Commercial								
BFFHTC								
5/8"	19	228	1,390,371	\$23.97	\$9.19	\$ 5,465	\$ 12,778	\$18,243
3/4"	-	-	-	\$23.97	\$9.19	\$ -	\$ -	\$0
1"	6	72	451,581	\$59.93	\$9.19	\$ 4,315	\$ 4,150	\$8,465
1.5"	5	60	880,310	\$119.85	\$9.19	\$ 7,191	\$ 8,090	\$15,281
2"	2	24	383,666	\$191.76	\$9.19	\$ 4,602	\$ 3,526	\$8,128
Availability - Fairfield Harbour	863	10,356		\$6.34		\$ 65,655	\$ -	\$65,655
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 1,054,845	\$ 1,582,265	\$2,637,110

BF/EH/TC - Water
Billing Analysis

WSIP Period 3 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
BFFHTC								
5/8"	3,278	39,339	164,314,018	\$24.76	\$9.47	\$ 974,033	\$ 1,556,054	\$2,530,087
3/4"	101	1,212	5,913,557	\$24.76	\$9.47	\$ 30,009	\$ 56,001	\$86,011
1"	2	24	190,470	\$61.90	\$9.47	\$ 1,486	\$ 1,804	\$3,289
1.5"	-	-	-	\$123.80	\$9.47	\$ -	\$ -	\$0
2"	1	12	65,200	\$198.08	\$9.47	\$ 2,377	\$ 617	\$2,994
Commercial								
BFFHTC								
5/8"	19	228	1,390,371	\$24.76	\$9.47	\$ 5,645	\$ 13,167	\$18,812
3/4"	-	-	-	\$24.76	\$9.47	\$ -	\$ -	\$0
1"	6	72	451,581	\$61.90	\$9.47	\$ 4,457	\$ 4,276	\$8,733
1.5"	5	60	880,310	\$123.80	\$9.47	\$ 7,428	\$ 8,337	\$15,765
2"	2	24	383,666	\$198.08	\$9.47	\$ 4,754	\$ 3,633	\$8,387
Availability - Fairfield Harbour	845	10,145		\$6.54		\$ 66,346	\$ -	\$66,346
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 1,096,535	\$ 1,643,889	\$2,740,424

BF/EH/TC - Sewer
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP			Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills	EOP Usage					
Residential								
BFFHTC								
Flat	2,993	35,916		\$61.58		\$ 2,211,707		\$ 2,211,707
Bulk Sewer	159	1,908		\$61.58		\$ 117,495		\$ 117,495
Beaver Farms	7.5	90		\$61.58		\$ 5,542		\$ 5,542
Hawthorne	169	2,028		\$61.58		\$ 124,884		\$ 124,884
Woodland Farms	151	1,812		\$61.58		\$ 111,583		\$ 111,583
Commercial								
BFFHTC								
5/8"	11	132	1,003,300	\$50.97	\$2.65	\$ 6,728	\$ 2,659	\$ 9,387
3/4"	3	36	72,180	\$50.97	\$2.65	\$ 1,835	\$ 191	\$ 2,026
1"	2	24	62,380	\$127.42	\$2.65	\$ 3,058	\$ 165	\$ 3,223
1.5"	4	48	380,710	\$254.84	\$2.65	\$ 12,232	\$ 1,009	\$ 13,241
2"	-	-	-	\$407.75	\$2.65	-	-	-
Availability - Fairfield Harbour	891	10,692		\$3.23		\$ 34,565	\$ -	\$ 34,565
WSIC/SSIC Revenue Eff 10/01/22								\$ -
TOTAL						\$ 2,629,629	\$ 4,024	\$ 2,633,654

BF/EH/TC - Sewer
Billing Analysis

End of Period Revenue at Proposed Rates

Charge Type	EOP		EOP Usage	Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills						
Residential								
BFFHTC								
Flat	2,993	35,916		\$70.87		\$ 2,545,367		\$2,545,367
Bulk Sewer	159	1,908		\$70.87		\$ 135,220		\$135,220
Beaver Farms	8	90		\$70.87		\$ 6,378		\$6,378
Hawthorne	169	2,028		\$70.87		\$ 143,724		\$143,724
Woodland Farms	151	1,812		\$70.87		\$ 128,416		\$128,416
Commercial								
BFFHTC								
5/8"	11	132	1,003,300	\$58.66	\$3.05	\$ 7,743	\$ 3,060	\$10,803
3/4"	3	36	72,180	\$58.66	\$3.05	\$ 2,112	\$ 220	\$2,332
1"	2	24	62,380	\$146.65	\$3.05	\$ 3,520	\$ 190	\$3,710
1.5"	4	48	380,710	\$293.30	\$3.05	\$ 14,078	\$ 1,161	\$15,240
2"	-	-	-	\$469.28	\$3.05	\$ -	\$ -	\$0
Availability - Fairfield Harbour	891	10,692		\$3.72		\$ 39,774	\$ -	\$39,774
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 3,026,333	\$ 4,632	\$3,030,965

BF/EH/TC - Sewer
Billing Analysis

WSIP Period 1 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
BFFHTC								
Flat	3,164	37,967		\$73.05		\$ 2,773,523		\$2,773,523
Bulk Sewer	159	1,908		\$73.05		\$ 139,379		\$139,379
Beaver Farms	8	90		\$73.05		\$ 6,575		\$6,575
Hawthorne	169	2,028		\$73.05		\$ 148,145		\$148,145
Woodland Farms	151	1,812		\$73.05		\$ 132,367		\$132,367
Commercial								
BFFHTC								
5/8"	11	132	1,003,300	\$60.46	\$3.32	\$ 7,981	\$ 3,331	\$11,312
3/4"	3	36	72,180	\$60.46	\$3.32	\$ 2,177	\$ 240	\$2,416
1"	2	24	62,380	\$151.15	\$3.32	\$ 3,628	\$ 207	\$3,835
1.5"	4	48	380,710	\$302.30	\$3.32	\$ 14,510	\$ 1,264	\$15,774
2"	-	-	-	\$483.68	\$3.32	\$ -	\$ -	\$0
Availability - Fairfield Harbour	882	10,584		\$3.83		\$ 40,538	\$ -	\$40,538
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 3,268,823	\$ 5,042	\$3,273,865

BF/EH/TC - Sewer
Billing Analysis

WSIP Period 2 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
BFFHTC								
Flat	3,192	38,304		\$78.13		\$ 2,992,677		\$2,992,677
Bulk Sewer	159	1,908		\$78.13		\$ 149,072		\$149,072
Beaver Farms	8	90		\$78.13		\$ 7,032		\$7,032
Hawthorne	169	2,028		\$78.13		\$ 158,448		\$158,448
Woodland Farms	151	1,812		\$78.13		\$ 141,572		\$141,572
Commercial								
BFFHTC								
5/8"	11	132	1,003,300	\$64.67	\$3.54	\$ 8,536	\$ 3,552	\$12,088
3/4"	3	36	72,180	\$64.67	\$3.54	\$ 2,328	\$ 256	\$2,584
1"	2	24	62,380	\$161.68	\$3.54	\$ 3,880	\$ 221	\$4,101
1.5"	4	48	380,710	\$323.35	\$3.54	\$ 15,521	\$ 1,348	\$16,869
2"	-	-	-	\$517.36	\$3.54	\$ -	\$ -	\$0
Availability - Fairfield Harbour	864	10,371		\$4.10		\$ 42,523	\$ -	\$42,523
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 3,521,588	\$ 5,376	\$3,526,964

BF/EH/TC - Sewer
Billing Analysis

WSIP Period 3 Revenue

Charge Type	Mid Period	Mid Period	Annualized	Base Rate	Usage Rate	Fixed	Volumetric	Total
	Customers	Bills	Usage			Revenue	Revenue	Revenue
Residential								
BFFHTC								
Flat	3,220	38,643		\$80.54		\$ 3,112,307		\$3,112,307
Bulk Sewer	159	1,908		\$80.54		\$ 153,670		\$153,670
Beaver Farms	8	90		\$80.54		\$ 7,249		\$7,249
Hawthorne	169	2,028		\$80.54		\$ 163,335		\$163,335
Woodland Farms	151	1,812		\$80.54		\$ 145,938		\$145,938
Commercial								
BFFHTC								
5/8"	11	132	1,003,300	\$66.66	\$3.69	\$ 8,799	\$ 3,702	\$12,501
3/4"	3	36	72,180	\$66.66	\$3.69	\$ 2,400	\$ 266	\$2,666
1"	2	24	62,380	\$166.65	\$3.69	\$ 4,000	\$ 230	\$4,230
1.5"	4	48	380,710	\$333.30	\$3.69	\$ 15,998	\$ 1,405	\$17,403
2"	-	-	-	\$533.28	\$3.69	\$ -	\$ -	\$0
Availability - Fairfield Harbour	847	10,163		\$4.23		\$ 42,988	\$ -	\$42,988
WSIC/SSIC Revenue Eff 10/01/22								\$0
TOTAL						\$ 3,656,684	\$ 5,604	\$3,662,288

Average Usage & Bill Calculation

Line No.

Average Usage and Bill at Present Rates - Residential Customer

						Usage Charge	
	<u>CWSNC Uniform</u>	EOP Bills	Usage	Average Usage	Base Charge	per 1000 Gal.	Total
1							
2	Water	255,516	973,563,365	3,810.19	24.53	11.71	69.15
	Sewer	135,900	437,250,778	3,217.45	41.03	11.69	78.64

Bradfield Farms/Fairfield

	<u>Harbour/Treasure Cove</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
3							
4	Water	39,708	166,706,507	4,198.31	17.08	6.68	45.12
	Sewer				61.58		61.58

Average Usage and Bill at Proposed Rates - Residential Customer

	<u>CWSNC Uniform</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
5							
6	Water	255,516	973,563,365	3,810.19	26.68	12.52	74.38
	Sewer	135,900	437,250,778	3,217.45	45.20	13.40	88.31

Bradfield Farms/Fairfield

	<u>Harbour/Treasure Cove</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
7							
8	Water	39,708	166,706,507	4,198.31	19.44	7.47	50.80
	Sewer				70.87		70.87

Average Usage & Bill Calculation

Line No.

Average Usage and Bill - WSIP Year 1 - Residential Customer

						Usage Charge	
	<u>CWSNC Uniform</u>	EOP Bills	Usage	Average Usage	Base Charge	per 1000 Gal.	Total
9							
10	Water	256,692	978,089,686	3,810.37	28.78	13.57	80.49
	Sewer	136,025	437,656,038	3,217.46	50.45	14.96	98.58

Bradfield Farms/Fairfield

	<u>Harbour/Treasure Cove</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
11							
12	Water	39,875	167,405,991	4,198.22	22.80	8.77	59.62
	Sewer				73.05		73.05

Average Usage and Bill - WSIP Year 2 - Residential Customer

	<u>CWSNC Uniform</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
13							
14	Water	259,054	987,183,984	3,810.73	29.76	14.03	83.22
	Sewer	136,276	438,467,307	3,217.48	53.43	15.83	104.36

Bradfield Farms/Fairfield

	<u>Harbour/Treasure Cove</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
15							
16	Water	40,212	168,810,858	4,198.04	23.97	9.19	62.55
	Sewer				78.13		78.13

Average Usage and Bill - WSIP Year 3 - Residential Customer

	<u>CWSNC Uniform</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
17							
18	Water	261,438	996,361,976	3,811.08	30.72	14.48	85.90
	Sewer	136,528	439,280,073	3,217.51	56.64	16.77	110.60

Bradfield Farms/Fairfield

	<u>Harbour/Treasure Cove</u>	EOP Bills	Usage	Average Usage	Base Charge	Usage Charge	Total
						per 1000 Gal.	
19							
20	Water	40,551	170,227,575	4,197.86	24.76	9.47	64.51
	Sewer				80.54		80.54

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan		

APPENDIX 7

Schedule F-1 through F-6

Current and Proposed Tariffs

Schedule F-1 – Current Tariff

Schedule F-2 – Base Case - Proposed

Schedule F-3 – WSIP Year 1 - Proposed

Schedule F-4 – WSIP Year 2 - Proposed

Schedule F-5 – WSIP Year 3 - Proposed

Schedule F-6 – Proposed Sewer Use Tariff

Requirements Included:

R1-17A (c)(7)

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

ALL OF ITS SERVICE AREAS IN NORTH CAROLINA

(excluding Fairfield Harbour Service Area, Treasure Cove, Register Place Estates, North Hills, Glen Arbor/North Bend, Bradfield Farms, Silverton, Woodland Farms, Larkhaven (Sewer) Subdivisions, and Hawthorne at the Green Apartments)

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	24.53
1" meter	\$	61.33
1 1/2" meter	\$	122.65
2" meter	\$	196.24
3" meter	\$	367.95
4" meter	\$	613.25
6" meter	\$	1,226.50
8" meter	\$	1,962.40

Usage Charge:

A. Treated Water/1,000 gallons	\$	11.71
B. Untreated Water/1,000 gallons	\$	5.99

C. Purchased Water for Resale, per 1,000 gallons:

<u>Service Area</u>	<u>Bulk Provider</u>		
Carolina Forest	Montgomery County	\$	3.19
Eastgate	Fayetteville PWC	\$	5.55
Tanglewood South	Fayetteville PWC	\$	5.55
High Vista Estates	City of Hendersonville	\$	4.72
Riverbend	Town of Franklin	\$	8.10
Riverpointe	Charlotte Water	\$	7.07
Whispering Pines	Town of Southern Pines	\$	3.52
White Oak Plantation/ Lee Forest	Johnston County	\$	3.02
Winston Plantation	Johnston County	\$	3.02
Winston Point	Johnston County	\$	3.02
Willowbrook	Johnston County	\$	3.02
Woodrun	Montgomery County	\$	3.19
Yorktown	City of Winston Salem	\$	5.79
Zemosa Acres	City of Concord	\$	5.52
Carolina Trace	City of Sanford	\$	2.21

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

When because of the method of water line installation utilized by the developer or owner, it is impractical to meter each unit or other structure separately, the following will apply:

Sugar Mountain Service Area:

Where service to multiple units or other structures is provided through a single meter, the average usage for each unit or structure served by that meter will be calculated. Each unit or structure will be billed based upon that average usage plus the base monthly charge for a <1" meter.

Mount Mitchell Service Area:

Service will be billed based upon the Commission-approved monthly flat rate.

Monthly Flat Rate Service: (Billed in Arrears) \$ 68.71

Applicable only to property owners in Carolina Forest and Woodrun Subdivisions in Montgomery County	\$ 29.60
<u>Availability Rate: (Monthly)</u>	
Applicable only to property owners in Linville Ridge Subdivision	\$ 14.83
<u>Availability Rate: (Monthly rate, billed semiannually)</u>	
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$ 10.96
<u>Availability Rate: (Monthly rate, billed quarterly)</u>	
Applicable only to property owners in Connestee Falls	\$ 5.78
<u>Meter Testing Fee:</u> ^{1/}	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> ^{2/}	
If water service is cut off by utility for good cause	\$ 42.00
If water service is discontinued at customer's request	\$ 42.00
<u>Reconnection Charge:</u> ^{3/} (Flat-rate water customers)	
If water service is cut off by utility for good cause	Actual Cost
<u>Management Fee:</u> (in the following subdivisions only) (Per connection)	
Wolf Laurel	\$ 150.00
Covington Cross Subdivision (Phases 1 & 2)	\$ 100.00
<u>Oversizing Fee:</u> (in the following subdivision only)	
(One-time charge per single-family equivalent)	
Winghurst	\$ 400.00
<u>Meter Fee:</u>	
For <1" meters	\$ 50.00
For meters 1" or larger	Actual Cost
<u>Irrigation Meter Installation:</u>	Actual Cost

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A. Base Facility Charge:

Residential (zero usage)	\$	41.03
Commercial (based on meter size with zero usage)		
< 1" meter	\$	41.03
1" meter	\$	102.58
1 1/2" meter	\$	205.15
2" meter	\$	328.24
3" meter	\$	615.45
4" meter	\$	1,025.75
6" meter	\$	2,051.50
8" meter	\$	3,282.40

B. Usage charge, per 1,000 gallons \$ 11.69

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

Monthly Metered Purchased Sewer Service:

Collection Charge (Residential and Commercial) \$ 28.72

Usage charge, per 1,000 gallons
(based on water consumption)

<u>Service Area</u>	<u>Bulk Provider</u>		
White Oak Plantation/			
Lee Forest/Winston P	Johnston County	\$	6.45
Kings Grant	Two Rivers Utilities	\$	4.39
College Park	Town of Dallas	\$	7.77

Monthly Flat Rate Service, per SFE or REU: \$ 85.12

Multi-residential customers who are served by a master meter shall be charged the flat rate per unit. \$ 85.12

Mt. Carmel Subdivision Service Area:

Monthly Base Facility Charge	\$	7.49
Monthly Collection Charge (Residential and Commercial)	\$	28.72
Usage Charge, per 1,000 gallons (based on metered water from the water supplier)	\$	6.51

Regalwood and White Oak Estates Subdivision Service Area:

Monthly Flat Rate Sewer Service		
Residential Service	\$	85.12
White Oak High School	\$	2,525.23
Child Castle Daycare	\$	323.73
Pantry	\$	177.51

Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, and
Highland Shores Subdivision:

Monthly Sewer Rates:

Residential		
Collection charge/dwelling unit	\$	28.72
Treatment charge/dwelling unit	\$	90.00
Total monthly flat rate/dwelling unit	\$	<u>118.72</u>

Commercial and Other:

Minimum monthly collection and treatment charge	\$	118.72
Monthly collection and treatment charge for customers who do not take water service	\$	118.72
Treatment charge per dwelling unit		
Small (less than 2,500 gallons per month)	\$	103.00
Medium (2,500 to 10,000 gallons per month)	\$	182.00
Large (over 10,000 gallons per month)	\$	286.00
Collection Charge (per 1,000 gallons)	\$	13.93

Monthly Sewer Rates:

Collection charge (Residential and Commercial)	\$	28.72
Treatment charge (Residential and Commercial)		
< 1" meter	\$	16.95
2" meter	\$	135.60

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$	11.05
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Availability Rate: (Monthly rate, billed quarterly)

Applicable only to property owners in Connestee Falls	\$	6.23
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<u>New Sewer Customer Charge:</u> ^{4/}	\$	27.00
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Reconnection Charge: ^{5/}

If sewer service is cut off by utility for good cause:	Actual Cost
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MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$	25.00
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Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be rendered monthly in all service areas, except for Mt. Carmel, which will be billed bimonthly.

Availability rates will be billed quarterly in advance for Connestee Falls, semiannually in advance for Carolina Forest, Woodrun, and Fairfield Sapphire Valley, and monthly for Linville Ridge.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{2/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{3/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.

^{4/} This charge shall be waived if customer is also a water customer within the same service area.

^{5/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 384, on this the 8th day of April, 2022.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

TREASURE COVE, REGISTER PLACE ESTATES, NORTH HILLS, GLEN ARBOR/NORTH BEND SUBDIVISIONS, FAIRFIELD HARBOUR SERVICE AREA, BRADFIELD FARMS SUBDIVISION, LARKHAVEN (SEWER) SUBDIVISION, SILVERTON, AND WOODLAND FARMS SUBDIVISIONS, AND HAWTHORNE AT THE GREEN APARTMENTS

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	17.08
1" meter	\$	42.70
1 1/2" meter	\$	85.40
2" meter	\$	136.64

Usage Charge, per 1,000 gallons	\$	6.68
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Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	4.57
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Connection Charge:

Treasure Cove Subdivision	\$	0.00
North Hills Subdivision	\$	100.00
Glen Arbor/North Bend Subdivision	\$	0.00
Register Place Estates	\$	500.00

Fairfield Harbor: ^{1/}

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	335.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	650.00
Connection charge per tap	\$	320.00

Bradfield Farms:

Connection charge per tap		None
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<u>Meter Testing Fee:</u> ^{2/}	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: ^{3/}

If water service is cut off by utility for good cause	\$	42.00
If water service is discontinued at customer's request	\$	42.00

<u>New Meter Charge:</u>		Actual Cost
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<u>Irrigation Meter Installation:</u>		Actual Cost
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SEWER RATES AND CHARGES

Monthly Sewer Service:

Residential:

Flat Rate, per dwelling unit	\$	61.58
Bulk Flat Rate, per REU	\$	61.58

Commercial and Other:

Monthly Flat Rate, per REU (Customers who do not take water service)	\$	61.58
Monthly Metered Rates (based on meter size with zero usage)		
<1" meter	\$	50.97
1" meter	\$	127.42
1 1/2" meter	\$	254.84
2" meter	\$	407.75
 Usage Charge, per 1,000 gallons	 \$	 2.65

Bulk Sewer Service for Hawthorne at the Green Apartments: ^{4/}

Bulk Flat Rate, per REU	\$	61.58
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(To be collected from Hawthorne and delivered to Carolina Water Service, Inc. of North Carolina for treatment of the Hawthorne wastewater pursuant to Docket No. W-218, Sub 291)

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	3.23
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Connection Charge

Fairfield Harbour: 1/

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	735.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	2,215.00
Connection charge per tap	\$	310.00

Bradfield Farms:

Connection charge per tap	None
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<u>New Sewer Customer Charge:</u> ^{5/}	\$	27.00
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Reconnection Charge:^{6/}

If sewer service is cut off by utility for good cause: Actual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be monthly for service in arrears. Availability billings semiannually in advance.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

^{2/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{3/} Customers who request to be reconnected^{3/} within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{4/} Each Apartment building will be considered 92.42% occupied on an ongoing basis for billing purposes as soon as the certificate of occupancy is issued for that apartment building.

^{5/} This charge shall be waived if customer is also a water customer within the same service area.

^{6/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 384, on this the 8th day of April, 2022.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES

FOR WATER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	400.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amherst	\$ 250.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Blue Mountain at Wolf Laurel	\$ 925.00	\$ 0.00
Buffalo Creek, Phase I, II, III, IV	\$ 825.00	\$ 0.00
Carolina Forest	\$ 0.00	\$ 0.00
Chapel Hills	\$ 150.00	\$ 400.00
Eagle Crossing	\$ 0.00	\$ 0.00
Elk River Development	\$ 1,000.00	\$ 0.00
Forest Brook/Old Lamp Place	\$ 0.00	\$ 0.00
Harbour	\$ 75.00	\$ 0.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 300.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Lemmond Acres	\$ 0.00	\$ 0.00
Linville Ridge	\$ 400.00	\$ 0.00
Monterrey (Monterrey LLC)	\$ 0.00	\$ 0.00
Quail Ridge	\$ 750.00	\$ 0.00
Queens Harbour/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Riverwood, Phase 6E (Johnston County)	\$ 825.00	\$ 0.00
Saddlewood/Oak Hollow (Summey Bldrs.)	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Sherwood Forest	\$ 950.00	\$ 0.00
Ski Country	\$ 100.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Wildlife Bay	\$ 870.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00
Winston Plantation	\$ 1,100.00	\$ 0.00
Winston Pointe, Phase 1A	\$ 1,125.00	\$ 0.00
Wolf Laurel	\$ 925.00	\$ 0.00
Woodrun	\$ 0.00	\$ 0.00
Woodside Falls	\$ 500.00	\$ 0.00

Other Connection Fees:

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

Amber Acres, Amber Acres North, Amber Ridge, Ashley Hills North, Bishop Pointe, Carriage Manor, Country Crossing, Covington Cross, Heather Glen, Hidden Hollow, Jordan Woods, Lindsey Point, Neuse Woods, Oakes Plantation, Randsdell Forest, Rutledge Landing, Sandy Trails, Stewart's Ridge, Tuckahoe, Wilder's Village and Forest Hill Subdivisions

Connection Charge:

- A. 5/8" meter \$ 500.00
- B. All other meter sizes

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>
Linsey Point Subdivision	\$ 0.00
Amber Acres North, Sections II & IV	\$ 570.00
Fairfield Mountain/Apple Valley (a.k.a Rumbing Bald) Service Area	\$ 500.00
Highland Shores Subdivision	\$ 500.00
Laurel Mountain Estates	\$ 0.00

Carolina Trace	\$ 605.00
Connestee Falls	\$ 600.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XI, Holly Forest XIV, Holly Forest XV, Whisper Lake I, Whisper Lake II, Whisper Lake III, Deer Run, Lonesome Valley Phases I and II, and Chattooga Ridge

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 400.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XI	\$ 400.00	\$ 2,400.00
Holly Forest XIV	\$ 400.00	\$ 250.00
Holly Forest XV	\$ 400.00	\$ 500.00
Whispering Lake Phase I	\$ 400.00	\$ 1,250.00
Whispering Lake Phases II and III	\$ 400.00	\$ 2,450.00
Deer Run	\$ 400.00	\$ 1,900.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00
Chattooga Ridge	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	1,000.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amber Acres North (Phases II & IV)	\$ 815.00	\$ 0.00
Ashley Hills	\$ 0.00	\$ 0.00
Amherst	\$ 500.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Brandywine Bay	\$ 100.00	\$ 1,456.00
Camp Morehead by the Sea	\$ 100.00	\$ 1,456.00
Elk River Development	\$ 1,200.00	\$ 0.00
Hammock Place	\$ 100.00	\$ 1,456.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 30.00	\$ 0.00
Independent/Hemby Acres/Beacon Hills (Griffin Bldrs.)	\$ 0.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Kynwood	\$ 0.00	\$ 0.00
Mt. Carmel/Section 5A	\$ 500.00	\$ 0.00
Queens Harbor/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Steeplechase (Spartabrook)	\$ 0.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Willowbrook (Phase 3)	\$ 0.00	\$ 0.00
Winston pointe (Phase 1A)	\$ 1,400.00	\$ 0.00
Woodside Falls	\$ 0.00	\$ 0.00

Other Connection Fees:

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision

Carolina Pines

Residential	\$1,350.00 per unit (including single-family homes, condominiums, apartments, and mobile homes)
Hotels	\$750.00 per unit
Nonresidential	\$3.57 per gallon of daily design of discharge or \$900.00 per unit, whichever is greater

Subdivision

<u>Subdivision</u>	<u>CC</u>
Fairfield Mountain/Apply Valley (a.k.a. Rumbling Bald)	
Service Area	\$ 550.00
Highland Shores	\$ 550.00
Carolina Trace	\$ 533.00
Connestee Falls	\$ 400.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XIV, Holly Forest XV, Deer Run, and Lonesome Valley Phases I and II

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 550.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XIV	\$ 550.00	\$ 1,650.00
Holly Forest XV	\$ 550.00	\$ 475.00
Deer Run	\$ 550.00	\$ 1,650.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 384, on this the 8th day of April, 2022.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

ALL OF ITS SERVICE AREAS IN NORTH CAROLINA

(excluding Fairfield Harbour Service Area, Treasure Cove, Register Place Estates, North Hills, Glen Arbor/North Bend, Bradfield Farms, Silverton, Woodland Farms, Larkhaven (Sewer) Subdivisions, and Hawthorne at the Green Apartments)

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	26.68
1" meter	\$	66.70
1 1/2" meter	\$	133.40
2" meter	\$	213.44
3" meter	\$	400.20
4" meter	\$	667.00
6" meter	\$	1,334.00
8" meter	\$	2,134.40

Usage Charge:

A. Treated Water/1,000 gallons	\$	12.52
B. Untreated Water/1,000 gallons	\$	6.40

C. Purchased Water for Resale, per 1,000 gallons:

<u>Service Area</u>	<u>Bulk Provider</u>		
Carolina Forest	Montgomery County	\$	3.19
Eastgate	Fayetteville PWC	\$	5.55
Tanglewood South	Fayetteville PWC	\$	5.55
High Vista Estates	City of Hendersonville	\$	4.72
Riverbend	Town of Franklin	\$	8.10
Riverpointe	Charlotte Water	\$	7.07
Whispering Pines	Town of Southern Pines	\$	3.52
White Oak Plantation/ Lee Forest	Johnston County	\$	3.02
Winston Plantation	Johnston County	\$	3.02
Winston Point	Johnston County	\$	3.02
Willowbrook	Johnston County	\$	3.02
Woodrun	Montgomery County	\$	3.19
Yorktown	City of Winston Salem	\$	5.79
Zemosa Acres	City of Concord	\$	5.52
Carolina Trace	City of Sanford	\$	2.21

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

When because of the method of water line installation utilized by the developer or owner, it is impractical to meter each unit or other structure separately, the following will apply:

Sugar Mountain Service Area:

Where service to multiple units or other structures is provided through a single meter, the average usage for each unit or structure served by that meter will be calculated. Each unit or structure will be billed based upon that average usage plus the base monthly charge for a <1" meter.

Mount Mitchell Service Area:

Service will be billed based upon the Commission-approved monthly flat rate.

Monthly Flat Rate Service: (Billed in Arrears) \$ 74.38

Applicable only to property owners in Carolina Forest and Woodrun Subdivisions in Montgomery County	\$ 32.04
<u>Availability Rate: (Monthly)</u>	
Applicable only to property owners in Linville Ridge Subdivision	\$ 16.05
<u>Availability Rate: (Monthly rate, billed semiannually)</u>	
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$ 11.86
<u>Availability Rate: (Monthly rate, billed quarterly)</u>	
Applicable only to property owners in Connestee Falls	\$ 6.25
<u>Meter Testing Fee:</u> ^{1/}	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> ^{2/}	
If water service is cut off by utility for good cause	\$ 42.00
If water service is discontinued at customer's request	\$ 42.00
<u>Reconnection Charge:</u> ^{3/} (Flat-rate water customers)	
If water service is cut off by utility for good cause	Actual Cost
<u>Management Fee:</u> (in the following subdivisions only) (Per connection)	
Wolf Laurel	\$ 150.00
Covington Cross Subdivision (Phases 1 & 2)	\$ 100.00
<u>Oversizing Fee:</u> (in the following subdivision only)	
(One-time charge per single-family equivalent)	
Winghurst	\$ 400.00
<u>Meter Fee:</u>	
For <1" meters	\$ 50.00
For meters 1" or larger	Actual Cost
<u>Irrigation Meter Installation:</u>	Actual Cost

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A. Base Facility Charge:

Residential (zero usage)	\$	45.20
Commercial (based on meter size with zero usage)		
< 1" meter	\$	45.20
1" meter	\$	113.00
1 1/2" meter	\$	226.00
2" meter	\$	361.60
3" meter	\$	678.00
4" meter	\$	1,130.00
6" meter	\$	2,260.00
8" meter	\$	3,616.00

B. Usage charge, per 1,000 gallons \$ 13.40

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

Monthly Metered Purchased Sewer Service:

Collection Charge (Residential and Commercial) \$ 31.64

Usage charge, per 1,000 gallons
(based on water consumption)

<u>Service Area</u>	<u>Bulk Provider</u>		
White Oak Plantation/			
Lee Forest/Winston P	Johnston County	\$	6.45
Kings Grant	Two Rivers Utilities	\$	4.39
College Park	Town of Dallas	\$	7.77

Monthly Flat Rate Service, per SFE or REU: \$ 88.31

Multi-residential customers who are served by a master meter shall be charged the flat rate per unit. \$ 88.31

Mt. Carmel Subdivision Service Area:

Monthly Base Facility Charge	\$	7.49
Monthly Collection Charge (Residential and Commercial)	\$	31.64
Usage Charge, per 1,000 gallons (based on metered water from the water supplier)	\$	6.51

Regalwood and White Oak Estates Subdivision Service Area:

Monthly Flat Rate Sewer Service		
Residential Service	\$	88.31
White Oak High School	\$	2,619.87
Child Castle Daycare	\$	335.86
Pantry	\$	184.16

Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, and
Highland Shores Subdivision:

Monthly Sewer Rates:

Residential		
Collection charge/dwelling unit	\$	31.64
Treatment charge/dwelling unit	\$	90.00
Total monthly flat rate/dwelling unit	\$	<u>121.64</u>

Commercial and Other:

Minimum monthly collection and treatment charge	\$	121.64
Monthly collection and treatment charge for customers who do not take water service	\$	121.64
Treatment charge per dwelling unit		
Small (less than 2,500 gallons per month)	\$	103.00
Medium (2,500 to 10,000 gallons per month)	\$	182.00
Large (over 10,000 gallons per month)	\$	286.00
Collection Charge (per 1,000 gallons)	\$	13.93

Monthly Sewer Rates:

Collection charge (Residential and Commercial)	\$	31.64
Treatment charge (Residential and Commercial)		
< 1" meter	\$	16.95
2" meter	\$	135.60

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$	11.46
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Availability Rate: (Monthly rate, billed quarterly)

Applicable only to property owners in Connestee Falls	\$	6.46
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<u>New Sewer Customer Charge:</u> ^{4/}	\$	27.00
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Reconnection Charge: ^{5/}

If sewer service is cut off by utility for good cause:	Actual Cost
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MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$	25.00
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Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be rendered monthly in all service areas, except for Mt. Carmel, which will be billed bimonthly.

Availability rates will be billed quarterly in advance for Connestee Falls, semiannually in advance for Carolina Forest, Woodrun, and Fairfield Sapphire Valley, and monthly for Linville Ridge.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{2/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{3/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.

^{4/} This charge shall be waived if customer is also a water customer within the same service area.

^{5/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{6/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

TREASURE COVE, REGISTER PLACE ESTATES, NORTH HILLS, GLEN ARBOR/NORTH BEND SUBDIVISIONS, FAIRFIELD HARBOUR SERVICE AREA, BRADFIELD FARMS SUBDIVISION, LARKHAVEN (SEWER) SUBDIVISION, SILVERTON, AND WOODLAND FARMS SUBDIVISIONS, AND HAWTHORNE AT THE GREEN APARTMENTS

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	19.44
1" meter	\$	48.60
1 1/2" meter	\$	97.20
2" meter	\$	155.52

Usage Charge, per 1,000 gallons	\$	7.47
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Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	5.15
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Connection Charge:

Treasure Cove Subdivision	\$	0.00
North Hills Subdivision	\$	100.00
Glen Arbor/North Bend Subdivision	\$	0.00
Register Place Estates	\$	500.00

Fairfield Harbor: ^{1/}

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	335.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	650.00
Connection charge per tap	\$	320.00

Bradfield Farms:

Connection charge per tap		None
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<u>Meter Testing Fee:</u> ^{2/}	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: ^{3/}

If water service is cut off by utility for good cause	\$	42.00
If water service is discontinued at customer's request	\$	42.00

<u>New Meter Charge:</u>		Actual Cost
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<u>Irrigation Meter Installation:</u>		Actual Cost
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SEWER RATES AND CHARGES

Monthly Sewer Service:

Residential:

Flat Rate, per dwelling unit	\$	70.87
Bulk Flat Rate, per REU	\$	70.87

Commercial and Other:

Monthly Flat Rate, per REU (Customers who do not take water service)	\$	70.87
Monthly Metered Rates (based on meter size with zero usage)		
<1" meter	\$	58.66
1" meter	\$	146.65
1 1/2" meter	\$	293.30
2" meter	\$	469.28
 Usage Charge, per 1,000 gallons	 \$	 3.72

Bulk Sewer Service for Hawthorne at the Green Apartments: ^{4/}

Bulk Flat Rate, per REU	\$	70.87
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(To be collected from Hawthorne and delivered to Carolina Water Service, Inc. of North Carolina for treatment of the Hawthorne wastewater pursuant to Docket No. W-218, Sub 291)

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	3.72
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Connection Charge

Fairfield Harbour: 1/

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	735.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	2,215.00
Connection charge per tap	\$	310.00

Bradfield Farms:

Connection charge per tap	None
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<u>New Sewer Customer Charge:</u> ^{5/}	\$	27.00
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Reconnection Charge:^{6/}

If sewer service is cut off by utility for good cause: Actual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be monthly for service in arrears. Availability billings semiannually in advance.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

^{2/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{3/} Customers who request to be reconnected^{3/} within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{4/} Each Apartment building will be considered 92.42% occupied on an ongoing basis for billing purposes as soon as the certificate of occupancy is issued for that apartment building.

^{5/} This charge shall be waived if customer is also a water customer within the same service area.

^{6/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{7/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES

FOR WATER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	400.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amherst	\$ 250.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Blue Mountain at Wolf Laurel	\$ 925.00	\$ 0.00
Buffalo Creek, Phase I, II, III, IV	\$ 825.00	\$ 0.00
Carolina Forest	\$ 0.00	\$ 0.00
Chapel Hills	\$ 150.00	\$ 400.00
Eagle Crossing	\$ 0.00	\$ 0.00
Elk River Development	\$ 1,000.00	\$ 0.00
Forest Brook/Old Lamp Place	\$ 0.00	\$ 0.00
Harbour	\$ 75.00	\$ 0.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 300.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Lemmond Acres	\$ 0.00	\$ 0.00
Linville Ridge	\$ 400.00	\$ 0.00
Monterrey (Monterrey LLC)	\$ 0.00	\$ 0.00
Quail Ridge	\$ 750.00	\$ 0.00
Queens Harbour/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Riverwood, Phase 6E (Johnston County)	\$ 825.00	\$ 0.00
Saddlewood/Oak Hollow (Summey Bldrs.)	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Sherwood Forest	\$ 950.00	\$ 0.00
Ski Country	\$ 100.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Wildlife Bay	\$ 870.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00
Winston Plantation	\$ 1,100.00	\$ 0.00
Winston Pointe, Phase 1A	\$ 1,125.00	\$ 0.00
Wolf Laurel	\$ 925.00	\$ 0.00
Woodrun	\$ 0.00	\$ 0.00
Woodside Falls	\$ 500.00	\$ 0.00

Other Connection Fees:

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

Amber Acres, Amber Acres North, Amber Ridge, Ashley Hills North, Bishop Pointe, Carriage Manor, Country Crossing, Covington Cross, Heather Glen, Hidden Hollow, Jordan Woods, Lindsey Point, Neuse Woods, Oakes Plantation, Randsdell Forest, Rutledge Landing, Sandy Trails, Stewart's Ridge, Tuckahoe, Wilder's Village and Forest Hill Subdivisions

Connection Charge:

- A. 5/8" meter \$ 500.00
- B. All other meter sizes

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>
Linsey Point Subdivision	\$ 0.00
Amber Acres North, Sections II & IV	\$ 570.00
Fairfield Mountain/Apple Valley (a.k.a Rumbing Bald) Service Area	\$ 500.00
Highland Shores Subdivision	\$ 500.00
Laurel Mountain Estates	\$ 0.00

Carolina Trace	\$ 605.00
Connestee Falls	\$ 600.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XI, Holly Forest XIV, Holly Forest XV, Whisper Lake I, Whisper Lake II, Whisper Lake III, Deer Run, Lonesome Valley Phases I and II, and Chattooga Ridge

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 400.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XI	\$ 400.00	\$ 2,400.00
Holly Forest XIV	\$ 400.00	\$ 250.00
Holly Forest XV	\$ 400.00	\$ 500.00
Whispering Lake Phase I	\$ 400.00	\$ 1,250.00
Whispering Lake Phases II and III	\$ 400.00	\$ 2,450.00
Deer Run	\$ 400.00	\$ 1,900.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00
Chattooga Ridge	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	1,000.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amber Acres North (Phases II & IV)	\$ 815.00	\$ 0.00
Ashley Hills	\$ 0.00	\$ 0.00
Amherst	\$ 500.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Brandywine Bay	\$ 100.00	\$ 1,456.00
Camp Morehead by the Sea	\$ 100.00	\$ 1,456.00
Elk River Development	\$ 1,200.00	\$ 0.00
Hammock Place	\$ 100.00	\$ 1,456.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 30.00	\$ 0.00
Independent/Hemby Acres/Beacon Hills (Griffin Bldrs.)	\$ 0.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Kynwood	\$ 0.00	\$ 0.00
Mt. Carmel/Section 5A	\$ 500.00	\$ 0.00
Queens Harbor/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Steeplechase (Spartabrook)	\$ 0.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Willowbrook (Phase 3)	\$ 0.00	\$ 0.00
Winston pointe (Phase 1A)	\$ 1,400.00	\$ 0.00
Woodside Falls	\$ 0.00	\$ 0.00

Other Connection Fees:

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision

Carolina Pines

Residential	\$1,350.00 per unit (including single-family homes, condominiums, apartments, and mobile homes)
Hotels	\$750.00 per unit
Nonresidential	\$3.57 per gallon of daily design of discharge or \$900.00 per unit, whichever is greater

Subdivision

<u>Subdivision</u>	<u>CC</u>
Fairfield Mountain/Apply Valley (a.k.a. Rumbling Bald)	
Service Area	\$ 550.00
Highland Shores	\$ 550.00
Carolina Trace	\$ 533.00
Connestee Falls	\$ 400.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XIV, Holly Forest XV, Deer Run, and Lonesome Valley Phases I and II

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 550.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XIV	\$ 550.00	\$ 1,650.00
Holly Forest XV	\$ 550.00	\$ 475.00
Deer Run	\$ 550.00	\$ 1,650.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

ALL OF ITS SERVICE AREAS IN NORTH CAROLINA

(excluding Fairfield Harbour Service Area, Treasure Cove, Register Place Estates, North Hills, Glen Arbor/North Bend, Bradfield Farms, Silverton, Woodland Farms, Larkhaven (Sewer) Subdivisions, and Hawthorne at the Green Apartments)

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	28.78
1" meter	\$	71.95
1 1/2" meter	\$	143.90
2" meter	\$	230.24
3" meter	\$	431.70
4" meter	\$	719.50
6" meter	\$	1,439.00
8" meter	\$	2,302.40

Usage Charge:

A. Treated Water/1,000 gallons	\$	13.57
B. Untreated Water/1,000 gallons	\$	6.94

C. Purchased Water for Resale, per 1,000 gallons:

<u>Service Area</u>	<u>Bulk Provider</u>		
Carolina Forest	Montgomery County	\$	3.19
Eastgate	Fayetteville PWC	\$	5.55
Tanglewood South	Fayetteville PWC	\$	5.55
High Vista Estates	City of Hendersonville	\$	4.72
Riverbend	Town of Franklin	\$	8.10
Riverpointe	Charlotte Water	\$	7.07
Whispering Pines	Town of Southern Pines	\$	3.52
White Oak Plantation/ Lee Forest	Johnston County	\$	3.02
Winston Plantation	Johnston County	\$	3.02
Winston Point	Johnston County	\$	3.02
Willowbrook	Johnston County	\$	3.02
Woodrun	Montgomery County	\$	3.19
Yorktown	City of Winston Salem	\$	5.79
Zemosa Acres	City of Concord	\$	5.52
Carolina Trace	City of Sanford	\$	2.21

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

When because of the method of water line installation utilized by the developer or owner, it is impractical to meter each unit or other structure separately, the following will apply:

Sugar Mountain Service Area:

Where service to multiple units or other structures is provided through a single meter, the average usage for each unit or structure served by that meter will be calculated. Each unit or structure will be billed based upon that average usage plus the base monthly charge for a <1" meter.

Mount Mitchell Service Area:

Service will be billed based upon the Commission-approved monthly flat rate.

Monthly Flat Rate Service: (Billed in Arrears) \$ 80.49

Applicable only to property owners in Carolina Forest and Woodrun Subdivisions in Montgomery County	\$ 34.67
<u>Availability Rate: (Monthly)</u>	
Applicable only to property owners in Linville Ridge Subdivision	\$ 17.37
<u>Availability Rate: (Monthly rate, billed semiannually)</u>	
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$ 12.83
<u>Availability Rate: (Monthly rate, billed quarterly)</u>	
Applicable only to property owners in Connestee Falls	\$ 6.76
<u>Meter Testing Fee:</u> ^{1/}	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> ^{2/}	
If water service is cut off by utility for good cause	\$ 42.00
If water service is discontinued at customer's request	\$ 42.00
<u>Reconnection Charge:</u> ^{3/} (Flat-rate water customers)	
If water service is cut off by utility for good cause	Actual Cost
<u>Management Fee:</u> (in the following subdivisions only) (Per connection)	
Wolf Laurel	\$ 150.00
Covington Cross Subdivision (Phases 1 & 2)	\$ 100.00
<u>Oversizing Fee:</u> (in the following subdivision only)	
(One-time charge per single-family equivalent)	
Winghurst	\$ 400.00
<u>Meter Fee:</u>	
For <1" meters	\$ 50.00
For meters 1" or larger	Actual Cost
<u>Irrigation Meter Installation:</u>	Actual Cost

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A. Base Facility Charge:

Residential (zero usage)	\$	50.45
Commercial (based on meter size with zero usage)		
< 1" meter	\$	50.45
1" meter	\$	126.13
1 1/2" meter	\$	252.25
2" meter	\$	403.60
3" meter	\$	756.75
4" meter	\$	1,261.25
6" meter	\$	2,522.50
8" meter	\$	4,036.00

B. Usage charge, per 1,000 gallons \$ 14.96

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

Monthly Metered Purchased Sewer Service:

Collection Charge (Residential and Commercial) \$ 35.32

Usage charge, per 1,000 gallons
(based on water consumption)

<u>Service Area</u>	<u>Bulk Provider</u>		
White Oak Plantation/			
Lee Forest/Winston P	Johnston County	\$	6.45
Kings Grant	Two Rivers Utilities	\$	4.39
College Park	Town of Dallas	\$	7.77

Monthly Flat Rate Service, per SFE or REU: \$ 98.58

Multi-residential customers who are served by a master meter shall be charged the flat rate per unit. \$ 98.58

Mt. Carmel Subdivision Service Area:

Monthly Base Facility Charge	\$	7.49
Monthly Collection Charge (Residential and Commercial)	\$	35.32
Usage Charge, per 1,000 gallons (based on metered water from the water supplier)	\$	6.51

Regalwood and White Oak Estates Subdivision Service Area:

Monthly Flat Rate Sewer Service		
Residential Service	\$	98.58
White Oak High School	\$	2,924.55
Child Castle Daycare	\$	374.92
Pantry	\$	205.58

Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, and
Highland Shores Subdivision:

Monthly Sewer Rates:

Residential		
Collection charge/dwelling unit	\$	35.32
Treatment charge/dwelling unit	\$	90.00
Total monthly flat rate/dwelling unit	\$	<u>125.32</u>

Commercial and Other:

Minimum monthly collection and treatment charge	\$	125.32
Monthly collection and treatment charge for customers who do not take water service	\$	125.32
Treatment charge per dwelling unit		
Small (less than 2,500 gallons per month)	\$	103.00
Medium (2,500 to 10,000 gallons per month)	\$	182.00
Large (over 10,000 gallons per month)	\$	286.00
Collection Charge (per 1,000 gallons)	\$	13.93

Monthly Sewer Rates:

Collection charge (Residential and Commercial)	\$	35.32
Treatment charge (Residential and Commercial)		
< 1" meter	\$	16.95
2" meter	\$	135.60

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$	12.79
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Availability Rate: (Monthly rate, billed quarterly)

Applicable only to property owners in Connestee Falls	\$	7.21
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<u>New Sewer Customer Charge:</u> ^{4/}	\$	27.00
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Reconnection Charge: ^{5/}

If sewer service is cut off by utility for good cause:	Actual Cost
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MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$	25.00
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Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be rendered monthly in all service areas, except for Mt. Carmel, which will be billed bimonthly.

Availability rates will be billed quarterly in advance for Connestee Falls, semiannually in advance for Carolina Forest, Woodrun, and Fairfield Sapphire Valley, and monthly for Linville Ridge.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{2/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{3/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.

^{4/} This charge shall be waived if customer is also a water customer within the same service area.

^{5/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{6/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

TREASURE COVE, REGISTER PLACE ESTATES, NORTH HILLS, GLEN ARBOR/NORTH BEND SUBDIVISIONS, FAIRFIELD HARBOUR SERVICE AREA, BRADFIELD FARMS SUBDIVISION, LARKHAVEN (SEWER) SUBDIVISION, SILVERTON, AND WOODLAND FARMS SUBDIVISIONS, AND HAWTHORNE AT THE GREEN APARTMENTS

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	22.80
1" meter	\$	57.00
1 1/2" meter	\$	114.00
2" meter	\$	182.40

Usage Charge, per 1,000 gallons	\$	8.77
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Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	6.04
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Connection Charge:

Treasure Cove Subdivision	\$	0.00
North Hills Subdivision	\$	100.00
Glen Arbor/North Bend Subdivision	\$	0.00
Register Place Estates	\$	500.00

Fairfield Harbor: ^{1/}

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	335.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	650.00
Connection charge per tap	\$	320.00

Bradfield Farms:

Connection charge per tap		None
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<u>Meter Testing Fee:</u> ^{2/}	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: ^{3/}

If water service is cut off by utility for good cause	\$	42.00
If water service is discontinued at customer's request	\$	42.00

<u>New Meter Charge:</u>		Actual Cost
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<u>Irrigation Meter Installation:</u>		Actual Cost
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SEWER RATES AND CHARGES

Monthly Sewer Service:

Residential:

Flat Rate, per dwelling unit	\$	73.05
Bulk Flat Rate, per REU	\$	73.05

Commercial and Other:

Monthly Flat Rate, per REU (Customers who do not take water service)	\$	73.05
Monthly Metered Rates (based on meter size with zero usage)		
<1" meter	\$	60.46
1" meter	\$	151.15
1 1/2" meter	\$	302.30
2" meter	\$	483.68
 Usage Charge, per 1,000 gallons	 \$	 3.83

Bulk Sewer Service for Hawthorne at the Green Apartments: ^{4/}

Bulk Flat Rate, per REU	\$	73.05
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(To be collected from Hawthorne and delivered to Carolina Water Service, Inc. of North Carolina for treatment of the Hawthorne wastewater pursuant to Docket No. W-218, Sub 291)

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	3.83
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Connection Charge

Fairfield Harbour: 1/

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	735.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	2,215.00
Connection charge per tap	\$	310.00

Bradfield Farms:

Connection charge per tap	None
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<u>New Sewer Customer Charge:</u> ^{5/}	\$	27.00
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Reconnection Charge:^{6/}

If sewer service is cut off by utility for good cause: Actual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be monthly for service in arrears. Availability billings semiannually in advance.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

^{2/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{3/} Customers who request to be reconnected^{3/} within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{4/} Each Apartment building will be considered 92.42% occupied on an ongoing basis for billing purposes as soon as the certificate of occupancy is issued for that apartment building.

^{5/} This charge shall be waived if customer is also a water customer within the same service area.

^{6/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{7/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES

FOR WATER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	400.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amherst	\$ 250.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Blue Mountain at Wolf Laurel	\$ 925.00	\$ 0.00
Buffalo Creek, Phase I, II, III, IV	\$ 825.00	\$ 0.00
Carolina Forest	\$ 0.00	\$ 0.00
Chapel Hills	\$ 150.00	\$ 400.00
Eagle Crossing	\$ 0.00	\$ 0.00
Elk River Development	\$ 1,000.00	\$ 0.00
Forest Brook/Old Lamp Place	\$ 0.00	\$ 0.00
Harbour	\$ 75.00	\$ 0.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 300.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Lemmond Acres	\$ 0.00	\$ 0.00
Linville Ridge	\$ 400.00	\$ 0.00
Monterrey (Monterrey LLC)	\$ 0.00	\$ 0.00
Quail Ridge	\$ 750.00	\$ 0.00
Queens Harbour/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Riverwood, Phase 6E (Johnston County)	\$ 825.00	\$ 0.00
Saddlewood/Oak Hollow (Summey Bldrs.)	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Sherwood Forest	\$ 950.00	\$ 0.00
Ski Country	\$ 100.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Wildlife Bay	\$ 870.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00
Winston Plantation	\$ 1,100.00	\$ 0.00
Winston Pointe, Phase 1A	\$ 1,125.00	\$ 0.00
Wolf Laurel	\$ 925.00	\$ 0.00
Woodrun	\$ 0.00	\$ 0.00
Woodside Falls	\$ 500.00	\$ 0.00

Other Connection Fees:

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

Amber Acres, Amber Acres North, Amber Ridge, Ashley Hills North, Bishop Pointe, Carriage Manor, Country Crossing, Covington Cross, Heather Glen, Hidden Hollow, Jordan Woods, Lindsey Point, Neuse Woods, Oakes Plantation, Randsdell Forest, Rutledge Landing, Sandy Trails, Stewart's Ridge, Tuckahoe, Wilder's Village and Forest Hill Subdivisions

Connection Charge:

- A. 5/8" meter \$ 500.00
- B. All other meter sizes

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>
Linsey Point Subdivision	\$ 0.00
Amber Acres North, Sections II & IV	\$ 570.00
Fairfield Mountain/Apple Valley (a.k.a Rumbing Bald) Service Area	\$ 500.00
Highland Shores Subdivision	\$ 500.00
Laurel Mountain Estates	\$ 0.00

Carolina Trace	\$ 605.00
Connestee Falls	\$ 600.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XI, Holly Forest XIV, Holly Forest XV, Whisper Lake I, Whisper Lake II, Whisper Lake III, Deer Run, Lonesome Valley Phases I and II, and Chattooga Ridge

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 400.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XI	\$ 400.00	\$ 2,400.00
Holly Forest XIV	\$ 400.00	\$ 250.00
Holly Forest XV	\$ 400.00	\$ 500.00
Whispering Lake Phase I	\$ 400.00	\$ 1,250.00
Whispering Lake Phases II and III	\$ 400.00	\$ 2,450.00
Deer Run	\$ 400.00	\$ 1,900.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00
Chattooga Ridge	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	1,000.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amber Acres North (Phases II & IV)	\$ 815.00	\$ 0.00
Ashley Hills	\$ 0.00	\$ 0.00
Amherst	\$ 500.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Brandywine Bay	\$ 100.00	\$ 1,456.00
Camp Morehead by the Sea	\$ 100.00	\$ 1,456.00
Elk River Development	\$ 1,200.00	\$ 0.00
Hammock Place	\$ 100.00	\$ 1,456.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 30.00	\$ 0.00
Independent/Hemby Acres/Beacon Hills (Griffin Bldrs.)	\$ 0.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Kynwood	\$ 0.00	\$ 0.00
Mt. Carmel/Section 5A	\$ 500.00	\$ 0.00
Queens Harbor/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Steeplechase (Spartabrook)	\$ 0.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Willowbrook (Phase 3)	\$ 0.00	\$ 0.00
Winston pointe (Phase 1A)	\$ 1,400.00	\$ 0.00
Woodside Falls	\$ 0.00	\$ 0.00

Other Connection Fees:

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision

Carolina Pines

Residential	\$1,350.00 per unit (including single-family homes, condominiums, apartments, and mobile homes)
Hotels	\$750.00 per unit
Nonresidential	\$3.57 per gallon of daily design of discharge or \$900.00 per unit, whichever is greater

Subdivision

CC

Fairfield Mountain/Apply Valley (a.k.a. Rumbling Bald)	
Service Area	\$ 550.00
Highland Shores	\$ 550.00
Carolina Trace	\$ 533.00
Connestee Falls	\$ 400.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XIV, Holly Forest XV, Deer Run, and Lonesome Valley Phases I and II

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 550.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XIV	\$ 550.00	\$ 1,650.00
Holly Forest XV	\$ 550.00	\$ 475.00
Deer Run	\$ 550.00	\$ 1,650.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

ALL OF ITS SERVICE AREAS IN NORTH CAROLINA

(excluding Fairfield Harbour Service Area, Treasure Cove, Register Place Estates, North Hills, Glen Arbor/North Bend, Bradfield Farms, Silverton, Woodland Farms, Larkhaven (Sewer) Subdivisions, and Hawthorne at the Green Apartments)

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	29.76
1" meter	\$	74.40
1 1/2" meter	\$	148.80
2" meter	\$	238.08
3" meter	\$	446.40
4" meter	\$	744.00
6" meter	\$	1,488.00
8" meter	\$	2,380.80

Usage Charge:

A. Treated Water/1,000 gallons	\$	14.03
B. Untreated Water/1,000 gallons	\$	7.18

C. Purchased Water for Resale, per 1,000 gallons:

<u>Service Area</u>	<u>Bulk Provider</u>		
Carolina Forest	Montgomery County	\$	3.19
Eastgate	Fayetteville PWC	\$	5.55
Tanglewood South	Fayetteville PWC	\$	5.55
High Vista Estates	City of Hendersonville	\$	4.72
Riverbend	Town of Franklin	\$	8.10
Riverpointe	Charlotte Water	\$	7.07
Whispering Pines	Town of Southern Pines	\$	3.52
White Oak Plantation/ Lee Forest	Johnston County	\$	3.02
Winston Plantation	Johnston County	\$	3.02
Winston Point	Johnston County	\$	3.02
Willowbrook	Johnston County	\$	3.02
Woodrun	Montgomery County	\$	3.19
Yorktown	City of Winston Salem	\$	5.79
Zemosa Acres	City of Concord	\$	5.52
Carolina Trace	City of Sanford	\$	2.21

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

When because of the method of water line installation utilized by the developer or owner, it is impractical to meter each unit or other structure separately, the following will apply:

Sugar Mountain Service Area:

Where service to multiple units or other structures is provided through a single meter, the average usage for each unit or structure served by that meter will be calculated. Each unit or structure will be billed based upon that average usage plus the base monthly charge for a <1" meter.

Mount Mitchell Service Area:

Service will be billed based upon the Commission-approved monthly flat rate.

Monthly Flat Rate Service: (Billed in Arrears) \$ 83.22

Applicable only to property owners in Carolina Forest and Woodrun Subdivisions in Montgomery County	\$ 35.85
<u>Availability Rate: (Monthly)</u>	
Applicable only to property owners in Linville Ridge Subdivision	\$ 17.96
<u>Availability Rate: (Monthly rate, billed semiannually)</u>	
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$ 13.27
<u>Availability Rate: (Monthly rate, billed quarterly)</u>	
Applicable only to property owners in Connestee Falls	\$ 6.99
<u>Meter Testing Fee:</u> ^{1/}	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> ^{2/}	
If water service is cut off by utility for good cause	\$ 42.00
If water service is discontinued at customer's request	\$ 42.00
<u>Reconnection Charge:</u> ^{3/} (Flat-rate water customers)	
If water service is cut off by utility for good cause	Actual Cost
<u>Management Fee:</u> (in the following subdivisions only) (Per connection)	
Wolf Laurel	\$ 150.00
Covington Cross Subdivision (Phases 1 & 2)	\$ 100.00
<u>Oversizing Fee:</u> (in the following subdivision only)	
(One-time charge per single-family equivalent)	
Winghurst	\$ 400.00
<u>Meter Fee:</u>	
For <1" meters	\$ 50.00
For meters 1" or larger	Actual Cost
<u>Irrigation Meter Installation:</u>	Actual Cost

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A. Base Facility Charge:

Residential (zero usage)	\$	53.43
Commercial (based on meter size with zero usage)		
< 1" meter	\$	53.43
1" meter	\$	133.58
1 1/2" meter	\$	267.15
2" meter	\$	427.44
3" meter	\$	801.45
4" meter	\$	1,335.75
6" meter	\$	2,671.50
8" meter	\$	4,274.40

B. Usage charge, per 1,000 gallons \$ 15.83

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

Monthly Metered Purchased Sewer Service:

Collection Charge (Residential and Commercial) \$ 37.40

Usage charge, per 1,000 gallons
(based on water consumption)

<u>Service Area</u>	<u>Bulk Provider</u>		
White Oak Plantation/			
Lee Forest/Winston P	Johnston County	\$	6.45
Kings Grant	Two Rivers Utilities	\$	4.39
College Park	Town of Dallas	\$	7.77

Monthly Flat Rate Service, per SFE or REU: \$ 104.36

Multi-residential customers who are served by a master meter shall be charged the flat rate per unit. \$ 104.36

Mt. Carmel Subdivision Service Area:

Monthly Base Facility Charge	\$	7.49
Monthly Collection Charge (Residential and Commercial)	\$	37.40
Usage Charge, per 1,000 gallons (based on metered water from the water supplier)	\$	6.51

Regalwood and White Oak Estates Subdivision Service Area:

Monthly Flat Rate Sewer Service		
Residential Service	\$	104.36
White Oak High School	\$	3,096.02
Child Castle Daycare	\$	396.90
Pantry	\$	217.63

Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, and
Highland Shores Subdivision:

Monthly Sewer Rates:

Residential		
Collection charge/dwelling unit	\$	37.40
Treatment charge/dwelling unit	\$	90.00
Total monthly flat rate/dwelling unit	\$	<u>127.40</u>

Commercial and Other:

Minimum monthly collection and treatment charge	\$	127.40
Monthly collection and treatment charge for customers who do not take water service	\$	127.40
Treatment charge per dwelling unit		
Small (less than 2,500 gallons per month)	\$	103.00
Medium (2,500 to 10,000 gallons per month)	\$	182.00
Large (over 10,000 gallons per month)	\$	286.00
Collection Charge (per 1,000 gallons)	\$	13.93

Monthly Sewer Rates:

Collection charge (Residential and Commercial)	\$	37.40
Treatment charge (Residential and Commercial)		
< 1" meter	\$	16.95
2" meter	\$	135.60

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$	13.54
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Availability Rate: (Monthly rate, billed quarterly)

Applicable only to property owners in Connestee Falls	\$	7.63
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<u>New Sewer Customer Charge:</u> ^{4/}	\$	27.00
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Reconnection Charge: ^{5/}

If sewer service is cut off by utility for good cause:	Actual Cost
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MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$	25.00
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Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be rendered monthly in all service areas, except for Mt. Carmel, which will be billed bimonthly.

Availability rates will be billed quarterly in advance for Connestee Falls, semiannually in advance for Carolina Forest, Woodrun, and Fairfield Sapphire Valley, and monthly for Linville Ridge.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{2/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{3/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.

^{4/} This charge shall be waived if customer is also a water customer within the same service area.

^{5/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{6/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

TREASURE COVE, REGISTER PLACE ESTATES, NORTH HILLS, GLEN ARBOR/NORTH BEND SUBDIVISIONS, FAIRFIELD HARBOUR SERVICE AREA, BRADFIELD FARMS SUBDIVISION, LARKHAVEN (SEWER) SUBDIVISION, SILVERTON, AND WOODLAND FARMS SUBDIVISIONS, AND HAWTHORNE AT THE GREEN APARTMENTS

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	23.97
1" meter	\$	59.93
1 1/2" meter	\$	119.85
2" meter	\$	191.76

Usage Charge, per 1,000 gallons	\$	9.19
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Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	6.34
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Connection Charge:

Treasure Cove Subdivision	\$	0.00
North Hills Subdivision	\$	100.00
Glen Arbor/North Bend Subdivision	\$	0.00
Register Place Estates	\$	500.00

Fairfield Harbor: ^{1/}

All Areas Except Harbor Pointe II Subdivision

Recoument of capital fees per tap	\$	335.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoument of capital fee per tap	\$	650.00
Connection charge per tap	\$	320.00

Bradfield Farms:

Connection charge per tap		None
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<u>Meter Testing Fee:</u> ^{2/}	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: ^{3/}

If water service is cut off by utility for good cause	\$	42.00
If water service is discontinued at customer's request	\$	42.00

<u>New Meter Charge:</u>		Actual Cost
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<u>Irrigation Meter Installation:</u>		Actual Cost
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SEWER RATES AND CHARGES

Monthly Sewer Service:

Residential:

Flat Rate, per dwelling unit	\$	78.13
Bulk Flat Rate, per REU	\$	78.13

Commercial and Other:

Monthly Flat Rate, per REU

(Customers who do not take water service) \$ 78.13

Monthly Metered Rates

(based on meter size with zero usage)

<1" meter \$ 64.67

1" meter \$ 161.68

1 1/2" meter \$ 323.35

2" meter \$ 517.36

Usage Charge, per 1,000 gallons \$ 4.10

Bulk Sewer Service for Hawthorne at the Green Apartments: ^{4/}

Bulk Flat Rate, per REU \$ 78.13

(To be collected from Hawthorne and delivered to Carolina Water Service, Inc. of North Carolina for treatment of the Hawthorne wastewater pursuant to Docket No. W-218, Sub 291)

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area \$ 4.10

Connection Charge

Fairfield Harbour: 1/

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap \$ 735.00

Connection charge per tap \$ 140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap \$ 2,215.00

Connection charge per tap \$ 310.00

Bradfield Farms:

Connection charge per tap None

New Sewer Customer Charge: ^{5/} \$ 27.00

Reconnection Charge:^{6/}

If sewer service is cut off by utility for good cause: Actual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be monthly for service in arrears. Availability billings semiannually in advance.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

^{2/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{3/} Customers who request to be reconnected^{3/} within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{4/} Each Apartment building will be considered 92.42% occupied on an ongoing basis for billing purposes as soon as the certificate of occupancy is issued for that apartment building.

^{5/} This charge shall be waived if customer is also a water customer within the same service area.

^{6/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{7/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES

FOR WATER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	400.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amherst	\$ 250.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Blue Mountain at Wolf Laurel	\$ 925.00	\$ 0.00
Buffalo Creek, Phase I, II, III, IV	\$ 825.00	\$ 0.00
Carolina Forest	\$ 0.00	\$ 0.00
Chapel Hills	\$ 150.00	\$ 400.00
Eagle Crossing	\$ 0.00	\$ 0.00
Elk River Development	\$ 1,000.00	\$ 0.00
Forest Brook/Old Lamp Place	\$ 0.00	\$ 0.00
Harbour	\$ 75.00	\$ 0.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 300.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Lemmond Acres	\$ 0.00	\$ 0.00
Linville Ridge	\$ 400.00	\$ 0.00
Monterrey (Monterrey LLC)	\$ 0.00	\$ 0.00
Quail Ridge	\$ 750.00	\$ 0.00
Queens Harbour/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Riverwood, Phase 6E (Johnston County)	\$ 825.00	\$ 0.00
Saddlewood/Oak Hollow (Summey Bldrs.)	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Sherwood Forest	\$ 950.00	\$ 0.00
Ski Country	\$ 100.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Wildlife Bay	\$ 870.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00
Winston Plantation	\$ 1,100.00	\$ 0.00
Winston Pointe, Phase 1A	\$ 1,125.00	\$ 0.00
Wolf Laurel	\$ 925.00	\$ 0.00
Woodrun	\$ 0.00	\$ 0.00
Woodside Falls	\$ 500.00	\$ 0.00

Other Connection Fees:

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

Amber Acres, Amber Acres North, Amber Ridge, Ashley Hills North, Bishop Pointe, Carriage Manor, Country Crossing, Covington Cross, Heather Glen, Hidden Hollow, Jordan Woods, Lindsey Point, Neuse Woods, Oakes Plantation, Randsdell Forest, Rutledge Landing, Sandy Trails, Stewart's Ridge, Tuckahoe, Wilder's Village and Forest Hill Subdivisions

Connection Charge:

- A. 5/8" meter \$ 500.00
- B. All other meter sizes

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>
Linsey Point Subdivision	\$ 0.00
Amber Acres North, Sections II & IV	\$ 570.00
Fairfield Mountain/Apple Valley (a.k.a Rumbing Bald) Service Area	\$ 500.00
Highland Shores Subdivision	\$ 500.00
Laurel Mountain Estates	\$ 0.00

Carolina Trace	\$ 605.00
Connestee Falls	\$ 600.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XI, Holly Forest XIV, Holly Forest XV, Whisper Lake I, Whisper Lake II, Whisper Lake III, Deer Run, Lonesome Valley Phases I and II, and Chattooga Ridge

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 400.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XI	\$ 400.00	\$ 2,400.00
Holly Forest XIV	\$ 400.00	\$ 250.00
Holly Forest XV	\$ 400.00	\$ 500.00
Whispering Lake Phase I	\$ 400.00	\$ 1,250.00
Whispering Lake Phases II and III	\$ 400.00	\$ 2,450.00
Deer Run	\$ 400.00	\$ 1,900.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00
Chattooga Ridge	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	1,000.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amber Acres North (Phases II & IV)	\$ 815.00	\$ 0.00
Ashley Hills	\$ 0.00	\$ 0.00
Amherst	\$ 500.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Brandywine Bay	\$ 100.00	\$ 1,456.00
Camp Morehead by the Sea	\$ 100.00	\$ 1,456.00
Elk River Development	\$ 1,200.00	\$ 0.00
Hammock Place	\$ 100.00	\$ 1,456.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 30.00	\$ 0.00
Independent/Hemby Acres/Beacon Hills (Griffin Bldrs.)	\$ 0.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Kynwood	\$ 0.00	\$ 0.00
Mt. Carmel/Section 5A	\$ 500.00	\$ 0.00
Queens Harbor/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Steeplechase (Spartabrook)	\$ 0.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Willowbrook (Phase 3)	\$ 0.00	\$ 0.00
Winston pointe (Phase 1A)	\$ 1,400.00	\$ 0.00
Woodside Falls	\$ 0.00	\$ 0.00

Other Connection Fees:

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision

Carolina Pines

Residential	\$1,350.00 per unit (including single-family homes, condominiums, apartments, and mobile homes)
Hotels	\$750.00 per unit
Nonresidential	\$3.57 per gallon of daily design of discharge or \$900.00 per unit, whichever is greater

Subdivision

<u>Subdivision</u>	<u>CC</u>
Fairfield Mountain/Apply Valley (a.k.a. Rumbling Bald)	
Service Area	\$ 550.00
Highland Shores	\$ 550.00
Carolina Trace	\$ 533.00
Connestee Falls	\$ 400.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XIV, Holly Forest XV, Deer Run, and Lonesome Valley Phases I and II

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 550.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XIV	\$ 550.00	\$ 1,650.00
Holly Forest XV	\$ 550.00	\$ 475.00
Deer Run	\$ 550.00	\$ 1,650.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

ALL OF ITS SERVICE AREAS IN NORTH CAROLINA

(excluding Fairfield Harbour Service Area, Treasure Cove, Register Place Estates, North Hills, Glen Arbor/North Bend, Bradfield Farms, Silverton, Woodland Farms, Larkhaven (Sewer) Subdivisions, and Hawthorne at the Green Apartments)

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	30.72
1" meter	\$	76.80
1 1/2" meter	\$	153.60
2" meter	\$	245.76
3" meter	\$	460.80
4" meter	\$	768.00
6" meter	\$	1,536.00
8" meter	\$	2,457.60

Usage Charge:

A. Treated Water/1,000 gallons	\$	14.48
B. Untreated Water/1,000 gallons	\$	7.41

C. Purchased Water for Resale, per 1,000 gallons:

<u>Service Area</u>	<u>Bulk Provider</u>		
Carolina Forest	Montgomery County	\$	3.19
Eastgate	Fayetteville PWC	\$	5.55
Tanglewood South	Fayetteville PWC	\$	5.55
High Vista Estates	City of Hendersonville	\$	4.72
Riverbend	Town of Franklin	\$	8.10
Riverpointe	Charlotte Water	\$	7.07
Whispering Pines	Town of Southern Pines	\$	3.52
White Oak Plantation/ Lee Forest	Johnston County	\$	3.02
Winston Plantation	Johnston County	\$	3.02
Winston Point	Johnston County	\$	3.02
Willowbrook	Johnston County	\$	3.02
Woodrun	Montgomery County	\$	3.19
Yorktown	City of Winston Salem	\$	5.79
Zemosa Acres	City of Concord	\$	5.52
Carolina Trace	City of Sanford	\$	2.21

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

When because of the method of water line installation utilized by the developer or owner, it is impractical to meter each unit or other structure separately, the following will apply:

Sugar Mountain Service Area:

Where service to multiple units or other structures is provided through a single meter, the average usage for each unit or structure served by that meter will be calculated. Each unit or structure will be billed based upon that average usage plus the base monthly charge for a <1" meter.

Mount Mitchell Service Area:

Service will be billed based upon the Commission-approved monthly flat rate.

Monthly Flat Rate Service: (Billed in Arrears) \$ 85.90

Applicable only to property owners in Carolina Forest and Woodrun Subdivisions in Montgomery County	\$ 37.00
<u>Availability Rate: (Monthly)</u>	
Applicable only to property owners in Linville Ridge Subdivision	\$ 18.54
<u>Availability Rate: (Monthly rate, billed semiannually)</u>	
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$ 13.70
<u>Availability Rate: (Monthly rate, billed quarterly)</u>	
Applicable only to property owners in Connestee Falls	\$ 7.22
<u>Meter Testing Fee:</u> ^{1/}	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> ^{2/}	
If water service is cut off by utility for good cause	\$ 42.00
If water service is discontinued at customer's request	\$ 42.00
<u>Reconnection Charge:</u> ^{3/} (Flat-rate water customers)	
If water service is cut off by utility for good cause	Actual Cost
<u>Management Fee:</u> (in the following subdivisions only) (Per connection)	
Wolf Laurel	\$ 150.00
Covington Cross Subdivision (Phases 1 & 2)	\$ 100.00
<u>Oversizing Fee:</u> (in the following subdivision only)	
(One-time charge per single-family equivalent)	
Winghurst	\$ 400.00
<u>Meter Fee:</u>	
For <1" meters	\$ 50.00
For meters 1" or larger	Actual Cost
<u>Irrigation Meter Installation:</u>	Actual Cost

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A. Base Facility Charge:

Residential (zero usage)	\$	56.64
Commercial (based on meter size with zero usage)		
< 1" meter	\$	56.64
1" meter	\$	141.60
1 1/2" meter	\$	283.20
2" meter	\$	453.12
3" meter	\$	849.60
4" meter	\$	1,416.00
6" meter	\$	2,832.00
8" meter	\$	4,531.20

B. Usage charge, per 1,000 gallons \$ 16.77

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

Monthly Metered Purchased Sewer Service:

Collection Charge (Residential and Commercial) \$ 39.65

Usage charge, per 1,000 gallons
(based on water consumption)

<u>Service Area</u>	<u>Bulk Provider</u>		
White Oak Plantation/			
Lee Forest/Winston P	Johnston County	\$	6.45
Kings Grant	Two Rivers Utilities	\$	4.39
College Park	Town of Dallas	\$	7.77

Monthly Flat Rate Service, per SFE or REU: \$ 110.60

Multi-residential customers who are served by a master meter shall be charged the flat rate per unit. \$ 110.60

Mt. Carmel Subdivision Service Area:

Monthly Base Facility Charge	\$	7.49
Monthly Collection Charge (Residential and Commercial)	\$	39.65
Usage Charge, per 1,000 gallons (based on metered water from the water supplier)	\$	6.51

Regalwood and White Oak Estates Subdivision Service Area:

Monthly Flat Rate Sewer Service		
Residential Service	\$	110.60
White Oak High School	\$	3,281.14
Child Castle Daycare	\$	420.63
Pantry	\$	230.64

Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, and
Highland Shores Subdivision:

Monthly Sewer Rates:

Residential		
Collection charge/dwelling unit	\$	39.65
Treatment charge/dwelling unit	\$	90.00
Total monthly flat rate/dwelling unit	\$	<u>129.65</u>

Commercial and Other:

Minimum monthly collection and treatment charge	\$	129.65
Monthly collection and treatment charge for customers who do not take water service	\$	129.65
Treatment charge per dwelling unit		
Small (less than 2,500 gallons per month)	\$	103.00
Medium (2,500 to 10,000 gallons per month)	\$	182.00
Large (over 10,000 gallons per month)	\$	286.00
Collection Charge (per 1,000 gallons)	\$	13.93

Monthly Sewer Rates:

Collection charge (Residential and Commercial)	\$	39.65
Treatment charge (Residential and Commercial)		
< 1" meter	\$	16.95
2" meter	\$	135.60

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$	14.35
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Availability Rate: (Monthly rate, billed quarterly)

Applicable only to property owners in Connestee Falls	\$	8.09
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<u>New Sewer Customer Charge:</u> ^{4/}	\$	27.00
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Reconnection Charge: ^{5/}

If sewer service is cut off by utility for good cause:	Actual Cost
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MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$	25.00
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Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be rendered monthly in all service areas, except for Mt. Carmel, which will be billed bimonthly.

Availability rates will be billed quarterly in advance for Connestee Falls, semiannually in advance for Carolina Forest, Woodrun, and Fairfield Sapphire Valley, and monthly for Linville Ridge.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{2/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{3/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.

^{4/} This charge shall be waived if customer is also a water customer within the same service area.

^{5/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{6/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

TREASURE COVE, REGISTER PLACE ESTATES, NORTH HILLS, GLEN
ARBOR/NORTH BEND SUBDIVISIONS, FAIRFIELD HARBOUR SERVICE
AREA, BRADFIELD FARMS SUBDIVISION, LARKHAVEN (SEWER)
SUBDIVISION, SILVERTON, AND WOODLAND FARMS SUBDIVISIONS, AND
HAWTHORNE AT THE GREEN APARTMENTS

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	24.76
1" meter	\$	61.90
1 1/2" meter	\$	123.80
2" meter	\$	198.08

Usage Charge, per 1,000 gallons	\$	9.47
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Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	6.54
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Connection Charge:

Treasure Cove Subdivision	\$	0.00
North Hills Subdivision	\$	100.00
Glen Arbor/North Bend Subdivision	\$	0.00
Register Place Estates	\$	500.00

Fairfield Harbor: ^{1/}

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	335.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	650.00
Connection charge per tap	\$	320.00

Bradfield Farms:

Connection charge per tap		None
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<u>Meter Testing Fee:</u> ^{2/}	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: ^{3/}

If water service is cut off by utility for good cause	\$	42.00
If water service is discontinued at customer's request	\$	42.00

<u>New Meter Charge:</u>		Actual Cost
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<u>Irrigation Meter Installation:</u>		Actual Cost
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SEWER RATES AND CHARGES

Monthly Sewer Service:

Residential:

Flat Rate, per dwelling unit	\$	80.54
Bulk Flat Rate, per REU	\$	80.54

Commercial and Other:

Monthly Flat Rate, per REU (Customers who do not take water service)	\$	80.54
Monthly Metered Rates (based on meter size with zero usage)		
<1" meter	\$	66.66
1" meter	\$	166.65
1 1/2" meter	\$	333.30
2" meter	\$	533.28
 Usage Charge, per 1,000 gallons	 \$	 4.23

Bulk Sewer Service for Hawthorne at the Green Apartments: ^{4/}

Bulk Flat Rate, per REU	\$	80.54
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(To be collected from Hawthorne and delivered to Carolina Water Service, Inc. of North Carolina for treatment of the Hawthorne wastewater pursuant to Docket No. W-218, Sub 291)

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area	\$	4.23
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Connection Charge

Fairfield Harbour: 1/

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$	735.00
Connection charge per tap	\$	140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$	2,215.00
Connection charge per tap	\$	310.00

Bradfield Farms:

Connection charge per tap	None
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<u>New Sewer Customer Charge:</u> ^{5/}	\$	27.00
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Reconnection Charge:^{6/}

If sewer service is cut off by utility for good cause: Actual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be monthly for service in arrears. Availability billings semiannually in advance.

Finance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

^{2/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.

^{3/} Customers who request to be reconnected^{3/} within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{4/} Each Apartment building will be considered 92.42% occupied on an ongoing basis for billing purposes as soon as the certificate of occupancy is issued for that apartment building.

^{5/} This charge shall be waived if customer is also a water customer within the same service area.

^{6/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

^{7/} All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES

FOR WATER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	400.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amherst	\$ 250.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Blue Mountain at Wolf Laurel	\$ 925.00	\$ 0.00
Buffalo Creek, Phase I, II, III, IV	\$ 825.00	\$ 0.00
Carolina Forest	\$ 0.00	\$ 0.00
Chapel Hills	\$ 150.00	\$ 400.00
Eagle Crossing	\$ 0.00	\$ 0.00
Elk River Development	\$ 1,000.00	\$ 0.00
Forest Brook/Old Lamp Place	\$ 0.00	\$ 0.00
Harbour	\$ 75.00	\$ 0.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 300.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Lemmond Acres	\$ 0.00	\$ 0.00
Linville Ridge	\$ 400.00	\$ 0.00
Monterrey (Monterrey LLC)	\$ 0.00	\$ 0.00
Quail Ridge	\$ 750.00	\$ 0.00
Queens Harbour/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Riverwood, Phase 6E (Johnston County)	\$ 825.00	\$ 0.00
Saddlewood/Oak Hollow (Summey Bldrs.)	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Sherwood Forest	\$ 950.00	\$ 0.00
Ski Country	\$ 100.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Wildlife Bay	\$ 870.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00
Winston Plantation	\$ 1,100.00	\$ 0.00
Winston Pointe, Phase 1A	\$ 1,125.00	\$ 0.00
Wolf Laurel	\$ 925.00	\$ 0.00
Woodrun	\$ 0.00	\$ 0.00
Woodside Falls	\$ 500.00	\$ 0.00

Other Connection Fees:

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

Amber Acres, Amber Acres North, Amber Ridge, Ashley Hills North, Bishop Pointe, Carriage Manor, Country Crossing, Covington Cross, Heather Glen, Hidden Hollow, Jordan Woods, Lindsey Point, Neuse Woods, Oakes Plantation, Randsdell Forest, Rutledge Landing, Sandy Trails, Stewart's Ridge, Tuckahoe, Wilder's Village and Forest Hill Subdivisions

Connection Charge:

- A. 5/8" meter \$ 500.00
- B. All other meter sizes

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>
Linsey Point Subdivision	\$ 0.00
Amber Acres North, Sections II & IV	\$ 570.00
Fairfield Mountain/Apple Valley (a.k.a Rumbing Bald) Service Area	\$ 500.00
Highland Shores Subdivision	\$ 500.00
Laurel Mountain Estates	\$ 0.00

Carolina Trace	\$	605.00
Connestee Falls	\$	600.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XI, Holly Forest XIV, Holly Forest XV, Whisper Lake I, Whisper Lake II, Whisper Lake III, Deer Run, Lonesome Valley Phases I and II, and Chattooga Ridge

Recoupment of Capital Fee (RCF) ^{2/}	\$	0.00
Connection charge	\$	400.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XI	\$ 400.00	\$ 2,400.00
Holly Forest XIV	\$ 400.00	\$ 250.00
Holly Forest XV	\$ 400.00	\$ 500.00
Whispering Lake Phase I	\$ 400.00	\$ 1,250.00
Whispering Lake Phases II and III	\$ 400.00	\$ 2,450.00
Deer Run	\$ 400.00	\$ 1,900.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00
Chattooga Ridge	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: ^{1/}

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent)	\$	100.00
Plant Modification Fee (PMF), per SFE	\$	1,000.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amber Acres North (Phases II & IV)	\$ 815.00	\$ 0.00
Ashley Hills	\$ 0.00	\$ 0.00
Amherst	\$ 500.00	\$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Brandywine Bay	\$ 100.00	\$ 1,456.00
Camp Morehead by the Sea	\$ 100.00	\$ 1,456.00
Elk River Development	\$ 1,200.00	\$ 0.00
Hammock Place	\$ 100.00	\$ 1,456.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 30.00	\$ 0.00
Independent/Hemby Acres/Beacon Hills (Griffin Bldrs.)	\$ 0.00	\$ 0.00
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Kynwood	\$ 0.00	\$ 0.00
Mt. Carmel/Section 5A	\$ 500.00	\$ 0.00
Queens Harbor/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Steeplechase (Spartabrook)	\$ 0.00	\$ 0.00
The Ridges at Mountain Harbour	\$ 2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00
Willowbrook	\$ 0.00	\$ 0.00

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Willowbrook (Phase 3)	\$ 0.00	\$ 0.00
Winston pointe (Phase 1A)	\$ 1,400.00	\$ 0.00
Woodside Falls	\$ 0.00	\$ 0.00

Other Connection Fees:

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision

Carolina Pines

Residential	\$1,350.00 per unit (including single-family homes, condominiums, apartments, and mobile homes)
Hotels	\$750.00 per unit
Nonresidential	\$3.57 per gallon of daily design of discharge or \$900.00 per unit, whichever is greater

Subdivision

<u>Subdivision</u>	<u>CC</u>
Fairfield Mountain/Apply Valley (a.k.a. Rumbling Bald)	
Service Area	\$ 550.00
Highland Shores	\$ 550.00
Carolina Trace	\$ 533.00
Connestee Falls	\$ 400.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XIV, Holly Forest XV, Deer Run, and Lonesome Valley Phases I and II

Recoupment of Capital Fee (RCF) ^{2/}	\$ 0.00
Connection charge	\$ 550.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>	<u>RCF</u>
Holly Forest XIV	\$ 550.00	\$ 1,650.00
Holly Forest XV	\$ 550.00	\$ 475.00
Deer Run	\$ 550.00	\$ 1,650.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 400, on this the _____ day of _____, 20__.

PROPOSED SEWER USE TARIFF

DEFINITIONS

- **Nondomestic waste or industrial waste** shall mean any wastewater resulting from any process of industry, manufacturing, trade, or business or from the development or recovery of any natural resource, or any mixture of such waste with water or domestic wastewater, as distinct from domestic wastewater.
- **Domestic wastes** shall mean a combination of water-carried wastes, consisting of wash water, culinary wastes and liquid wastes containing only human excreta and similar matter flowing in or from a building drainage system or sewer originating from residences, business buildings, institutions, and commercial establishments.
- **Industrial waste permit or contract** shall mean a wastewater permit or contract issued as required by the Company to an industrial user.
- **Industrial waste pretreatment program** shall mean a program established by the Company that requires dischargers to monitor, test, treat and control as necessary pollutants in their wastewater prior to discharge into the sanitary and/or combined sewer.
- **Pretreatment** shall mean the reduction or elimination of pollutants, or the alteration of the nature of pollutant properties prior to discharging into the public sewer system. This reduction or alteration can be obtained by physical, chemical, or biological processes, by process changes, or by other means, except by diluting the concentration of the pollutants unless allowed by an applicable pretreatment standard.
- **User or Discharger** shall mean any person that discharges, causes or permits the discharge of wastewater into a sanitary sewer system.
- **Person** shall mean any individual, firm, company, association, society, corporation, institution, group, or any other legal entity.
- **Shall** is mandatory; **may** is permissive.
- **Company** shall mean Carolina Water Service, Inc. of North Carolina.
- **Waste** shall mean rejected, unutilized or superfluous substances in liquid, gaseous, or solid form resulting from domestic and nondomestic activities.

- **Wastewater** shall mean a combination of the water-carried waste from residences, businesses, buildings, institutions, and industrial establishments, together with any ground, surface, and stormwater that may be present, whether treated or untreated, discharged into or permitted to enter a sanitary sewer system.
- **Maximum allowable industrial loading** shall mean the maximum mass of pollutants that is allowed to be discharged to the treatment works from all contributory industrial users.
- **Contributory industrial user** shall mean any user that the Company has determined discharges specific pollutants to the treatment works at concentrations greater than typical domestic/commercial wastewaters.
- **Sanitary Sewer System** shall refer to all mains, laterals, treatment plants and all appurtenances or infrastructure necessary to convey and treat wastewater.

GENERAL REQUIREMENTS

- A. The User agrees to cooperate with the company in its efforts to implement or enforce its sewer use control program, including any monitoring, reporting and treatment that the company may deem necessary to ensure that discharges into its system are compatible with the capability of its wastewater treatment and collection system.
- B. It is agreed and understood that the company's facility is not a Publicly Owned Treatment Works (POTW), and that the User is not entitled to, and may not claim or otherwise take advantage of, any statutory or regulatory exemptions that may apply to discharges into the sewage collection system of a Publicly Owned Treatment Works (POTW).
- C. The User is required to install and maintain, at their own expense, all interconnecting lines, grease traps or interceptors, pretreatment equipment, sampling wells and any lift stations required to collect sewage at connecting points per our approval.
- D. It is agreed and understood that user may not dispose of or permit disposal of waste generated offsite by the user, or any other party, by discharge through the user's sanitary sewer system connection.
- E. Grease and oil traps or interceptors shall be provided when necessary for the proper handling of liquid wastes containing grease or oil when required by the state plumbing codes. All traps, interceptors, and drains shall be located so as to be readily and easily accessible for cleaning and inspection. All grease and oil traps or interceptors shall be maintained by the User, at the User's expense. Prior to installation, plans shall be submitted to the Company for approval.

- F. It is agreed and understood that User shall install and maintain a waste interceptor, grease trap or pre-treatment unit of sufficient design to prevent the discharge or introduction of trash, debris, grease, oil or any other solid material having maximum dimensions equal to or greater than one and one-half inches (1½") into the sewage collection system, and that the design of such interceptor or pre-treatment unit shall be subject to approval by the Company prior to commencement of discharge into the sewage collection system or wastewater treatment plant.
- G. The User will indemnify and hold harmless the Company from any and all claims, demands, damages, costs, fines, expenses (including attorney's fees), judgements or liabilities arising out any damage, injury, or loss sustained by Company ("Losses") on account of or in consequence of the introduction of any Prohibited Discharge, violation of any permit or contract, failure to install required Pretreatment, or failure to otherwise comply with the Company's Pretreatment requirements by the User. The Company shall have the right to charge the User as a part of the User's wastewater service charges any Losses incurred, or any other expenses or costs incurred by the Company including but not limited to cleaning and removal on account of or in consequence of the introduction of any Prohibited Discharge, violation of any permit or contract, or failure to otherwise comply with the Company's Sewer Use Control requirements by the User.
- H. The Company shall have the right to terminate or otherwise refuse service in accordance with its rules and regulations to any user on account of or in consequence of the introduction of any Prohibited Discharge, violation of any permit or contract, failure to install required Pretreatment, or failure to otherwise comply with the Company's Pretreatment requirements by the User.
- I. The Company shall not be liable to the user for a failure to provide sanitary sewage collection services. It is understood and agreed that service interruptions may, from time to time, occur. The Company agrees to use its best efforts to provide continuous service.
- J. If any measurement, test, inspection or analysis determines that a user has created a situation which is in violation of any statute, ordinance, rule or regulation, the user shall be required to pay all costs incurred to remedy the situation.
- K. Where necessary in the Company's opinion, the User shall provide, at the User's expense, preliminary treatment as may be necessary to reduce the characteristics or constituents to within the maximum limits provided for in this sewer use control program or to control the quantities or rates of discharge of water or wastes. Plans and specifications and other pertinent information shall be submitted for the approval of the company and no construction of such facilities shall commence until said approvals are obtained in writing. Preliminary treatment facilities shall be maintained continuously to satisfactory

and effective operations. Solely the User is responsible for meeting the compliance limits herein.

- L. The Company reserves the right to refuse connection to its sanitary sewer connection or to compel the discontinuance of the use of the sanitary sewer where the company deems the discharge of the waste harmful to the sewer system or have an adverse effect on the sewage treatment processes or Company personnel.

PROHIBITED DISCHARGES

It is prohibited for any User to discharge or permit the discharge or infiltration into any Company sewer any of the following:

- A. Any liquid or vapor having a temperature higher than 150 degrees Fahrenheit or any substance which causes the temperature of the total wastewater treatment plant influent to exceed 104 degrees Fahrenheit. Allowable temperatures may vary by facility.
- B. Any liquid containing fats, wax, grease or oils of mineral or petroleum origin, whether emulsified or not, in excess of 100 mg/l, or of animal or vegetable origin in excess of 300 mg/l. Lower limits may be applied to mineral oils where necessary to prevent interference with treatment plant operations or pass through. Allowable grease levels may vary by facility.
- C. Wastes contain any substances which may affect the effluent or may cause violation of the National Pollutant Discharge Elimination System permit, Non-Discharge permit, or local health department permit, or the ability to meet sludge standards or beneficial reuse of sludge.
- D. Any wastewater which imparts color which may affect the effluent or may cause violation of the National Pollutant Discharge Elimination System permit, Non-Discharge permit, or local health department permit, or the ability to meet sludge standards or beneficial reuse of sludge.
- E. Any waste containing toxic substances in quantities sufficient to interfere with the biological or mechanical processes of the sewage treatment plant, will endanger Company personnel, will pass through the treatment works, and/or cause the treatment works to exceed any state or federal standards.
- F. Wastes containing a toxic or poisonous substance that could constitute a hazard to human or animals or create any hazard in the sewer system operation.

- G. Waste discharged into the sewage collection system shall not include any hazardous waste as defined in the Resource Conservation and Recovery Act, 42 U.S.C. 6901 et seq., as amended, and the regulations thereunto, or in those sections of the **(State)** Administrative Code governing solid and hazardous waste.

- H. Any pollutants which create a fire or explosion hazard in the collection and treatment system including, but not limited to, waste streams with a closed cup flash point of less than 140 degrees Fahrenheit, using the test methods specified in 40 CFR 261.21.

- I. Wastes containing any noxious or malodorous gas or substance that, in the opinion of the Company, may create a public nuisance or hazard to or prevent entry to sewers for maintenance or repair.

- J. Wastes containing any solid or viscous material that may cause an obstruction to flow or interfere with proper operation of the system. Wastes containing other matter detrimental to the operation of the sanitary sewers, sewage treatment plant equipment or structures or facilities.

- K. The company reserves the right to set more stringent limitations if the company determines that the limitations in this section may not be sufficient to protect the operation of the system or to comply with the water quality standards or effluent limitations of the Company's applicable permits.

GENERAL EFFLUENT LIMITATIONS

Maximum Allowable Limits (Grab Sample)	Maximum Allowable Limits (Composite Sample)
BOD ₅ (mg/l)	250 .....250
TSS (mg/l).....	250 .....250
COD (mg/l).....	750 .....750
TKN (mg/l).....	80 80
pH (s.u.).....	6-9.....N/A

Arsenic (mg/l).....	0.3	.....	0.2
Barium (mg/l).....	2.0	.....	1.0
Boron (mg/l).....	4.0	.....	2.0
Cadmium (mg/l).....	0.2	.....	0.1
Chromium (Total) (mg/l)	3.0	.....	1.0
Copper (mg/l).....	2.0	.....	1.0
Lead (mg/l).....	1.5	.....	1.0
Manganese (mg/l).....	3.0	.....	2.0
Mercury (mg/l).....	0.00001		
Nickel (mg/l).....	2.0	.....	2.0
Total Phosphorus (mg/l).....	10	.....	10
Selenium (mg/l).....	0.2	.....	0.1
Silver (mg/l).....	0.2	.....	0.1
Zinc (mg/l).....	2.0	.....	2.0

- A. Notwithstanding the limitations set forth in the General Effluent Limitations, the Company may accept the discharge of wastewater with constituents in excess of such concentrations provided that the Company determines that such increased concentrations are compatible with the wastewater treatment process and such concentration variances do not create a total contributory industrial user loading allocation above the maximum allowable industrial loading.
- B. Nothing in this document shall be construed as preventing or precluding any special agreement or arrangement between the Company and any person whereby an industrial waste of unusual strength or character may be accepted by the Company for treatment, subject to the requirements of the national pretreatment standards. For such waste, the Company may require the user to provide any additional documentation or to conduct any special studies, at the user's expense, as deemed necessary to demonstrate that such waste complies with the limitations specified.
- C. The discharge of constituents in excess of the concentration limits set forth under the General Effluent Guidelines may be subject to the payment of a surcharge fee, as established from time to time by the Company, which surcharge shall be based upon the additional unit cost incurred in the wastewater monitoring, collection, transmission and treatment process attributed to such increased concentrations.
- D. "The Company hereby adopts the Categorical Standards for Industrial Users provided in 40 CFR 403.6. and NCAC .0900, provided that such categorical standards are more stringent than the General Effluent Limitations established by the Company for the

pollutant. Where Categorical Standards are less stringent than the General Effluent Limitations the General Effluent Limitations shall apply.”

- E. No user shall discharge radioactive materials into public sewers without a discharge permit. The Company may establish, in compliance with applicable state and federal regulations, regulations for discharge of radioactive wastes into public sewers. In no instance shall the active elements, or their local concentrations permitted to be discharged into the sewers, exceed the concentration limits established.
- F. Dilution prohibited as substitute for treatment. Except as provided under federal law, the use of dilution as a partial or complete substitute for adequate treatment to achieve compliance with categorical or local limitations is prohibited. The Company may impose mass-based limitations or otherwise modify the limitations to account for dilution in each case.

SAMPLING AND ANALYSES

- G. All measurements, tests and analyses must be determined in accordance with the state approved edition of “Standard Methods for the Examination of Water and Wastewater, by “Methods for Chemical Analysis of Water and Wastes” published by the USEPA, or by any method approved by the US Environmental Protection Agency. All compliance tests shall be completed by a lab certified by the state for the specific analysis.
- H. Where the Company deems advisable, it may require any person discharging wastes to install and maintain, at his or her own expense, in a manner approved by the company, a suitable device to continuously measure and records flow, pH, or other parameter of the wastes discharged. The owner shall install and maintain a suitable control manhole in the users’ sewer lateral to facilitate observation, sampling and measuring of wastes. Any manhole and sampling device shall be publicly accessible and in a safe location, constructed in accordance with plans approved by the company and installed and maintained at the expense of the owner of the premises or property to who sewer service is provided. Company representatives shall have the right to access and collect samples at any time.
- I. Samples for analyses shall be by either grab sample or composite samples or a 24-hour composite sample collected and proportioned, as directed by the company.
- J. Copies of all operational records, analyses, shall be filed with the company unless otherwise directed by the company.

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of)
North Carolina for Authority to Adjust and)
Increase Rates and Charges for Water and)
Sewer Utility Service in All Service Areas of)
North Carolina and Approval of a Three-Year)
Water and Sewer Investment Plan)

**APPLICATION FOR A GENERAL
INCREASE IN RATES AND
APPROVAL OF A THREE-YEAR
WATER AND SEWER INVESTMENT
PLAN**

APPENDIX 8

Schedule G

List of Counties Served with Water and Sewer

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
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Counties in which Water and Sewer service is provided:

<u>County</u>	<u>Water</u>	<u>Sewer</u>
Alleghany	W	
Ashe	W	
Avery	W	S
Buncome	W	S
Cabarrus	W	
Caldwell	W	
Carteret	W	S
Cherokee	W	S
Clay	W	S
Craven	W	S
Cumberland	W	
Currituck		S
Dare		S
Durham	W	
Forsyth	W	S
Franklin	W	
Gaston	W	S
Henderson	W	
Iredell	W	S
Jackson	W	S
Johnston	W	S
Lee	W	S
Macon	W	
Madison	W	S
McDowell	W	
Mecklenburg	W	S
Montgomery	W	
Moore	W	
Nash	W	
New Hanover	W	
Onslow		S
Pender	W	S
Rutherford	W	S
Transylvania	W	S
Union	W	S
Wake	W	S
Watauga	W	S
Yancey	W	S

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan)	

APPENDIX 9
Schedule H
Three Year WSIC SSIC Plan

Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Detailed Description for Initial Period Projects (2022), Brief Description for Year 2 (2023) and Year 3 (2024) projects.

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
WSIC/SSIC Year 1 July Filing									
CWSNC Uniform	Bear Paw	NC - 2021 - Bear Paw - LS1 Replacement Converting Bear Paw LS #1 from a suction lift station to a submersible lift station. The existing station was identified after a condition assessment rated the lift station as poor/very poor in 3 of the 4 primary modes of failure (Mortality, Capacity, Level of Service, and Financial Efficiency)	62-133.12[d][4]	1/31/2022	2022	Jul-22	S		\$466,048
CWSNC Uniform	Sapphire Valley	NC - 2021 - Sapphire Valley - Sewer LS Replacement - #41 The Lift station #41 within this community is a dry can station, which poses a hazard since it is a confined space. CWSNC desires to convert the lift stations by installing submersible pumps in the existing wet wells, a new valve vault with associated piping, upgraded electrical systems and abandoning the old cannister-style lift stations. The Sapphire Valley Lift Station will be equipped with an automatic transfer switch and permanent generator.	62-133.12[d][4]	5/31/2022	2022	Jul-22	S		\$543,725
CWSNC Uniform	Linville Ridge	NC - 2021 - Linville Ridge - Split Rock booster station replacement The existing Split rock booster station was installed in 2003, has reached the end of service life, and needs to be replaced. The planned replacement will be new pumps, piping and appurtenances required for Pump A and B, electrical system, SCADA and repainting the interior and exterior of the existing building.	62-133.12[c][1]	5/31/2022	2022	Jul-22	W	\$366,000	
CWSNC Uniform	Carolina Trace	NC - 2022 - Carolina Trace - Bridge Gravity Sewer Line Replacement Replace submerged sewer line. Damage was identified during recent inspection while lake was lowered.	62-133.12[d][4]	5/31/2022	2022	Jul-22	S		\$214,498
CWSNC Uniform	Conestee Falls	NC - 2021 - Conestee Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) Review the CCTV data, evaluate the condition of each pipe section, make recommendations for repair/rehabilitation or operation & maintenance measures, and prepare construction cost estimates. Repair and rehabilitate based on recommendations.	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$366,890
BF/FH/TC	Bradfield Farms	NC - 2023 - Bradfield Farms - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$268,326
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$7,500	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$15,000	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$3,000	
BF/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$3,000	
BF/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$8,000	
BF/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$1,200	
		See Footnote [1] for description of projects.							
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2022	2022	Jul-22	W	\$9,500	
BF/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2022	2022	Jul-22	W	\$900	
		See Footnote [2] for description of projects.							
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$1,500
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$11,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$10,000
BF/FH/TC	Sewer	Force Main Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$1,000
BF/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$18,000
BF/FH/TC	Sewer	Manhole Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$3,000

Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Detailed Description for Initial Period Projects (2022), Brief Description for Year 2 (2023) and Year 3 (2024) projects.

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$85,000
BE/FH/TC	Sewer	Pump and Motor Replacements See Footnote [3] for description of projects.	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$16,000
WSIC/SSIC Year 1 January Filing									
CWSNC Uniform	Crystal Mountain	NC - 2021 - Crystal Mtn - Booster building/ booster pack to get out of pit The existing subgrade booster station is 8 – 10 ft. deep and poses a safety hazard. The existing booster station has reached the end of service life and needs to be replaced. The planned replacement will be an above-ground dual booster located inside a new pump house.	62-133.12[c][1]	7/31/2022	2022	Jan-23	W	\$79,482	
CWSNC Uniform	Sherwood Forest	NC - 2022 - Sherwood Forest - Leak Detection/Water main/service line replacement CWSNC will replace approximately 1200 LF of waterline identified by operations.	62-133.12[c][1]	7/31/2022	2022	Jan-23	W	\$78,567	
CWSNC Uniform	Stewarts Ridge	NC - 2022 - Stewarts Ridge - Well Improvement - Install rad filters - well #1 CWSNC will install duplex manganese greensand filters to reduce iron and manganese below the MCL limits.	62-133.12[c][2]	7/31/2022	2022	Jan-23	W	\$87,339	
CWSNC Uniform	Sapphire Valley	NC - 2022 - Sapphire Valley - Booster Pump station/ Water Line replacement PH2 CWSNC will remove Well#10 hydrotank, expand wellhouse for future equipment, update piping for future connection.	62-133.12[c][1]	7/31/2022	2022	Jan-23	W	\$525,000	
CWSNC Uniform	Abington	NC - 2020 - Abington - Abington Sewer Collection Rehab CWSNC desires to replace approximately 1,100 linear feet (LF) of existing 8" PVC sanitary sewer line approximately 30 LF away from the existing creek banks and abandon/remove the existing sewer line in multiple locations that is running within the creek. The new sewer corridor would run parallel to the existing sewer easements far enough from any future erosion impacts.	62-133.12[d][4]	8/31/2022	2022	Jan-23	S		\$692,466
CWSNC Uniform	Connetsee Falls	NC - 2022 - Connetsee Falls - Leak Detection/Water main/service line replacement CWSNC will utilize American Leak Detection in Quadrant 1 (out of 4). An assessment report based on the leak detection will be provided and repairs will be bid with contractors.	62-133.12[c][1]	8/31/2022	2022	Jan-23	W	\$130,974	
BE/FH/TC	Fairfield Harbour	NC - 2021 - Fairfield Harbour - Distribution Leak Detection/ Repairs Contract work to identify and repair leaks in water system.	62-133.12[c][1]	8/31/2022	2022	Jan-23	W	\$140,037	
CWSNC Uniform	Whispering Pines	NC - 2022 - Whispering Pines - Water Treatment CWWNC will add an additional orthophosphate feed (corrosion inhibitor) to an entry point site (EP1) in the Whispering Pines community. This project will require easement acquisition, a building and necessary appurtenances.	62-133.12[c][2]	8/31/2022	2022	Jan-23	W	\$268,108	
CWSNC Uniform	Sapphire Valley	NC - 2021 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) Review the CCTV data, evaluate the condition of each pipe section, make recommendations for repair/rehabilitation or operation & maintenance measures, and prepare construction cost estimates. Repair and rehabilitate based on recommendations.	62-133.12[d][4]	9/30/2022	2022	Jan-23	S		\$161,647
CWSNC Uniform	Connetsee Falls	NC - 2022 - CONNETSEE FALLS - WELL 7 FILTER UPGRADES CWSNC will upgrade filters at the well to address primary drinking water contaminants.	62-133.12[c][2]	9/30/2022	2022	Jan-23	W	\$82,121	
CWSNC Uniform	Connetsee Falls	NC - 2022 - CONNETSEE FALLS - WELL 11 UPGRADE CWSNC will upgrade filters at the well to address primary drinking water contaminants.	62-133.12[c][2]	9/30/2022	2022	Jan-23	W	\$116,815	
CWSNC Uniform	Mt. Carmel	NC - 2022 - Mt. Carmel - WWCs Improvement (Rehab, Clean, CCTV, Replacement, CIPP)	62-133.12[d][4]	9/30/2022	2022	Jan-23	S		\$587,784

Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

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Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
		CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.							
CWSNC Uniform	Crestview	NC - 2022 - Crestview - AMI Water Meter Replacement - 38 CWSNC will replace the current customer meters with automatic reading infrastructure (AMI).	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$10,370	
CWSNC Uniform	Chapel Hills	NC - 2022 - Chapel Hills - AMI Water Meter Replacement - 97 CWSNC will replace the current customer meters with automatic reading infrastructure (AMI).	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$39,828	
CWSNC Uniform	Ski Mountain	NC - 2022 - Ski Mountain - AMI Water Meter Replacement - 2021 - 255 CWSNC will replace the current customer meters with automatic reading infrastructure (AMI).	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$104,702	
CWSNC Uniform	Hound Ears	NC - 2022 - Hound Ears - AMI Water Meter Replacement - 2022 - 450 CWSNC will replace the current customer meters with automatic reading infrastructure (AMI).	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$184,768	
CWSNC Uniform	Wolf Laurel	NC - 2022 - Wolf Laurel - AMI Water Meter Replacement - 2023 - 701 CWSNC will replace the current customer meters with automatic reading infrastructure (AMI).	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$289,051	
CWSNC Uniform	Sherwood Forest	NC - 2023 - Sherwood Forest - AMI Water Meter Replacement - 2021- 259 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$128,766	
CWSNC Uniform	Sherwood Forest	NC - 2022 - Sherwood Forest - SCADA Systems Replacement Replace SCADA system in Sherwood Forest.	62-133.12[d][4]	12/31/2022	2023	Jan-23	S		\$80,819
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$7,500	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$15,000	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$3,000	
BE/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$3,000	
BE/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$8,000	
BE/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2022	2022	Jan-23	W	\$1,200	
		See Footnote [1] for description of projects.							
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2022	2022	Jan-23	W	\$9,500	
BE/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2022	2022	Jan-23	W	\$900	
		See Footnote [2] for description of projects.							
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$1,500
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$11,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$10,000
BE/FH/TC	Sewer	Force Main Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$1,000
BE/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$18,000
BE/FH/TC	Sewer	Manhole Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$3,000
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$85,000
BE/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2022	2022	Jan-23	S		\$16,000
		See Footnote [3] for description of projects.							
WSIC/SSIC Year 2 July Filing									
CWSNC Uniform	Sugar Mountain	NC - 2022 - Sugar Mountain - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	1/31/2023	2023	Jul-23	S		\$560,568

Carolina Water Service, Inc of North Carolina
W-354, Sub 400
Test Year: March 31, 2022
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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Detailed Description for Initial Period Projects (2022), Brief Description for Year 2 (2023) and Year 3 (2024) projects.

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
CWSNC Uniform	Hound Ears	NC - 2023 - Hound Ears - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	1/31/2023	2023	Jul-23	S		\$736,553
BF/FH/TC	Fairfield Harbour	NC - 2022 - Fairfield Harbour - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	3/31/2023	2023	Jul-23	S		\$249,159
CWSNC Uniform	Sugar Mountain	NC - 2021 - Sugar Mountain - Piping and Chlorine Contact - Phase 1 CWSNC desires to replace the original chlorine contact tanks and dichlorination basins, which have become severely deteriorated and structurally unsound. These five (5) basins appear to have been relocated in the 1970s from an older treatment system. CWSNC has proposed replacing the basins with UV.	62-133.12[d][4]	3/31/2023	2023	Jul-23	S		\$1,645,986
CWSNC Uniform	Linville Ridge	NC - 2022 - Linville Ridge - Replace PRV Valves - CWSNC will replace all of ross valves with new single valves	62-133.12[c][1]	3/31/2023	2023	Jul-23	W	\$86,344	
CWSNC Uniform	Nags Head	NC - 2024 - Nags head - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	3/31/2023	2023	Jul-23	S		\$51,310
CWSNC Uniform	Hound Ears	NC - 2022 - Hound Ears - WWTP Improvements CWSNC will improve the WWTP by adding new headworks, auger & screen, Repair/recoat U1, recoat U2, new blowers and piping, VFDs.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$312,183
CWSNC Uniform	Sugar Mountain	NC - 2022 - Sugar Mountain - Auger, PS, Screen PH2 CWSNC will install a new pump station, screen and auger.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$839,237
CWSNC Uniform	Kings Grant	NC - 2022 - Kings Grant - WWTP Improvement CWSNC will replace UV system and tankage, install new pumps & VFDs at IFS, and install SCADA & composite Sampler.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$217,409
CWSNC Uniform	Conestee Falls	NC - 2023 - Conestee Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$192,931
CWSNC Uniform	Carolina Trace	NC - 2023 - Carolina Trace - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$376,820
CWSNC Uniform	Brandywine Bay	NC - 2023 - Brandywine Bay - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$160,632
BF/FH/TC	Fairfield Harbour	NC - 2023 - Fairfield Harbour - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$161,556
CWSNC Uniform	Sapphire Valley	NC - 2023 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$215,448

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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Detailed Description for Initial Period Projects (2022), Brief Description for Year 2 (2023) and Year 3 (2024) projects.

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
CWSNC Uniform	Waterglyn	NC - 2023 - Waterglyn - AMI Meters - 42 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$25,825	
CWSNC Uniform	Woodhaven	NC - 2023 - Woodhaven - AMI Meters - 80 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$42,565	
CWSNC Uniform	Riverbend	NC - 2023 - Riverbend - AMI Meters - 140 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$58,624	
CWSNC Uniform	High Vista	NC - 2023 - High Vista - AMI Water Meter Replacement - 2021 - 242 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$101,287	
CWSNC Uniform	Bent Creek	NC - 2023 - Bent Creek - AMI Water Meter Replacement - 2022 - 306 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$127,896	
CWSNC Uniform	Carolina Trace	NC - 2023 - Carolina Trace - AMI Water Meter Replacement - 1800 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$586,726	
CWSNC Uniform	Bear Paw	NC - 2023 - Bear Paw - AMI Water Meter Replacement - 2023 - 360 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$188,500	
CWSNC Uniform	Forest Hills	NC - 2023 - Forest Hills - AMI Meters - 127 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$53,155	
CWSNC Uniform	The Ridges	NC - 2023 - The Ridges - AMI Water meter replacement (65) CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$27,205	
BE/FH/TC	Fairfield Harbour	NC - 2023 - Fairfield Harbour - Distribution Leak Detection/ Repairs CWSNC will continue to evaluate the leak detection data and implement distribution system repairs identified.	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$189,531	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$7,500	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$15,000	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$3,000	
BE/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$3,000	
BE/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$8,000	
BE/FH/TC	Water	Well Meter Replacements See Footnote [1] for description of projects.	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$1,200	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2023	2023	Jul-23	W	\$9,500	
BE/FH/TC	Water	Chemical Feed Pumps See Footnote [2] for description of projects.	62-133.12[c][2]	6/30/2023	2023	Jul-23	W	\$900	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$1,500
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$11,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$10,000
BE/FH/TC	Sewer	Force Main Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$1,000
BE/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$18,000
BE/FH/TC	Sewer	Manhole Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$3,000
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$85,000
BE/FH/TC	Sewer	Pump and Motor Replacements See Footnote [3] for description of projects.	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$16,000

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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Detailed Description for Initial Period Projects (2022), Brief Description for Year 2 (2023) and Year 3 (2024) projects.

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
WSIC/SSIC Year 2 January Filing									
CWSNC Uniform	Watauga Vista	NC - 2023 - Watauga Vista - Water Main Replacement - 2,000 LF CWSNC will replace 2000 LF of water main.	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$215,326	
CWSNC Uniform	Wolf Laurel	NC - 2023 - Wolf Laurel - Water Main Replacement (3500 LF) CWSNC will replace 3500 LF of water main.	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$289,792	
BE/FH/TC	Bradfield Farms	NC - 2023 - Bradfield Farms - WWTP Improvement CWSNC will conduct WWTP improvements including replacement of VFDs, Blowers, Motors, and New Clarifiers	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$188,553
CWSNC Uniform	High Meadows	NC - 2023 - High Meadows - Distribution Mains and Valve Replacements CWSNC will replace all of Tree Top and other sections of distribution system main and associated valves.	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$219,906	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$7,500	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$15,000	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$3,000	
BE/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$3,000	
BE/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$8,000	
BE/FH/TC	Water	Well Meter Replacements See Footnote [1] for description of projects.	62-133.12[c][1]	12/31/2023	2023	Jan-24	W	\$1,200	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2023	2023	Jan-24	W	\$9,500	
BE/FH/TC	Water	Chemical Feed Pumps See Footnote [2] for description of projects.	62-133.12[c][2]	12/31/2023	2023	Jan-24	W	\$900	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$1,500
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$11,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$10,000
BE/FH/TC	Sewer	Force Main Replacements	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$1,000
BE/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$18,000
BE/FH/TC	Sewer	Manhole Replacements	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$3,000
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$85,000
BE/FH/TC	Sewer	Pump and Motor Replacements See Footnote [3] for description of projects.	62-133.12[d][4]	12/31/2023	2023	Jan-24	S		\$16,000
WSIC/SSIC Year 3 July Filing									
CWSNC Uniform	Riverpointe	NC - 2024 - Riverpointe - Riverpointe WWTP areation basin/digester replacement CWSNC will conduct WWTP improvements including replacement of aeration basins and digesters.	62-133.12[d][4]	3/31/2024	2024	Jul-24	S		\$160,977
BE/FH/TC	Fairfield Harbour	NC - 2024 - Fairfield Harbour - AMI Water Meter Replacement - 1877 CWSNC will replace the current customer meters with automatic metering infrastructure (AMI).	62-133.12[c][1]	6/30/2024	2024	Jul-24	W	\$590,316	
CWSNC Uniform	Sugar Mountain	NC - 2024 - Sugar Mountain - Sewer LS Rehab (3) - piping, rails, pumps, control panel Rehab sewer lift stations include replacement piping, railing, pumps, and control panel.	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$241,240
CWSNC Uniform	Sugar Mountain	NC - 2024 - Sugar Mountain - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$268,264

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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Detailed Description for Initial Period Projects (2022), Brief Description for Year 2 (2023) and Year 3 (2024) projects.

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
		CWSNC will assess RedZone data and address repairs recommended by the consultant. WWCS repairs include cleaning and CCTV, replacements, lateral repairs, point repairs and CIPP.							
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2024	2024	Jul-24	W	\$7,500	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2024	2024	Jul-24	W	\$15,000	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2024	2024	Jul-24	W	\$3,000	
BE/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2024	2024	Jul-24	W	\$3,000	
BE/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2024	2024	Jul-24	W	\$8,000	
BE/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2024	2024	Jul-24	W	\$1,200	
		See Footnote [1] for description of projects.							
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2024	2024	Jul-24	W	\$9,500	
BE/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2024	2024	Jul-24	W	\$900	
		See Footnote [2] for description of projects.							
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$1,500
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$11,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$10,000
BE/FH/TC	Sewer	Force Main Replacements	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$1,000
BE/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$18,000
BE/FH/TC	Sewer	Manhole Replacements	62-133.12[d][4]	6/30/2024	2024	Jul-24	S		\$3,000
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$85,000
BE/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$16,000
		See Footnote [3] for description of projects.							
WSIC/SSIC Year 3 January Filing									
CWSNC Uniform	Bent Creek	NC - 2024 - Bent Creek - Lift Station rehab/replacement Rehab/replace sewer lift stations include replacement piping, railing, pumps, and control panel.	62-133.12[d][4]	9/30/2024	2024	Jan-25	S		\$91,231
CWSNC Uniform	Connestee Falls	NC - 2024 - Connestee Falls - Replace or Rehab LS#7 and LS#9 Rehab/replace sewer lift stations include replacement piping, railing, pumps, and control panel.	62-133.12[d][4]	9/30/2024	2024	Jan-25	S		\$264,588
CWSNC Uniform	Mt. Carmel	NC - 2024 - Mt. Carmel - Lift Station rehab/replacement Rehab/replace sewer lift stations include replacement piping, railing, pumps, and control panel.	62-133.12[d][4]	9/30/2024	2024	Jan-25	S		\$112,711
BE/FH/TC	Fairfield Harbour	NC - 2024 - Fairfield Harbour - Sewer LS Replacement (4 stations) Replace sewer lift stations include replacement piping, railing, pumps, and control panel.	62-133.12[d][4]	9/30/2024	2024	Jan-25	S		\$543,302
CWSNC Uniform	Whispering Pines	NC - 2023 - Whispering Pines - Water Main Replacement CWSNC will replace 10,600 LF of water main in the Pine Lake and Country Club area.	62-133.12[c][1]	12/31/2024	2024	Jan-25	W	\$980,937	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2024	2024	Jan-25	W	\$7,500	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2024	2024	Jan-25	W	\$15,000	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2024	2024	Jan-25	W	\$3,000	
BE/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2024	2024	Jan-25	W	\$3,000	
BE/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2024	2024	Jan-25	W	\$8,000	
BE/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2024	2024	Jan-25	W	\$1,200	
		See Footnote [1] for description of projects.							
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2024	2024	Jan-25	W	\$9,500	
BE/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2024	2024	Jan-25	W	\$900	

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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Detailed Description for Initial Period Projects (2022), Brief Description for Year 2 (2023) and Year 3 (2024) projects.

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
See Footnote [2] for description of projects.									
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$1,500
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$11,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$10,000
BE/FH/TC	Sewer	Force Main Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$1,000
BE/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$18,000
BE/FH/TC	Sewer	Manhole Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$3,000
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$85,000
BE/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2024	2024	Jan-25	S		\$16,000
See Footnote [3] for description of projects.									
Total Cost								\$6,704,459	\$11,845,860

Footnotes:

- [1] These distribution system projects constitutes eligible WSIC spend for aging infrastructure that is necessary to enable the provision of safe, reliable and efficient service to the benefit of the water system. The costs for these necessary replacements were estimated for these asset categories based on an average for similar work submitted and recovered in prior WSIC filings. Due to the size of CWSNC's systems, it is likely to have similar work in future periods.
- [2] These primary drinking water standards projects constitutes eligible WSIC spend for aging infrastructure that is necessary to enable the provision of safe, reliable and efficient service to the benefit of the water system. The costs for these necessary improvements were estimated for these asset categories based on an average for similar work submitted and recovered in prior WSIC filings. Due to the size of CWSNC's systems, it is likely to have similar work in future periods.
- [3] These force mains, gravity mains, services lines, pumps, motors, blowers, electrical equipment and mechanical equipment projects constitutes eligible SSIC spend for aging infrastructure that is necessary to enable the provision of safe, reliable and efficient service to the benefit of the sewer system. The costs for these necessary replacements or improvements were estimated for these asset categories based on an average for similar work submitted and recovered in prior SSIC filings. Due to the size of CWSNC's systems, it is likely to have similar work in future periods.

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Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of)
North Carolina for Authority to Adjust and)
Increase Rates and Charges for Water and)
Sewer Utility Service in All Service Areas of)
North Carolina and Approval of a Three-Year)
Water and Sewer Investment Plan)

**APPLICATION FOR A GENERAL
INCREASE IN RATES AND
APPROVAL OF A THREE-YEAR
WATER AND SEWER INVESTMENT
PLAN**

**APPENDIX 10
Schedule I**

Identification of the Test Year and Three Rate Year Periods

Requirements Included:

R1-17A (c)(1)

Carolina Water Service, Inc of North Carolina
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Test Year and Rate Year Period Identification

Carolina Water Service, Inc. of North Carolina

Period

Test Year
WSIP Rate Year 1
WSIP Rate Year 2
WSIP Rate Year 3

Rate Period

04/01/2021-03/31/2022
04/01/2023-03/31/2024
04/01/2024-03/31/2025
04/01/2025-03/31/2026

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan)	

APPENDIX 12

Schedule K

Proposed Percent Increase for each Rate Year

Requirements Included:

R1-17A (c)(8)

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

Appendix 12
Schedule K
R1-17A(c)(8)
Page 1 of 1

Base Case and WSIP Proposed Revenue Increases

Carolina Water Service, Inc. of North Carolina

	Sub 384 Approved	Current Revenue at Present Rates	Base Case Proposed Revenue	WSIP Year 1 Proposed Revenue	WSIP Year 2 Proposed Revenue	WSIP Year 3 Proposed Revenue
Service Revenue Requirement			48,955,635	53,734,457	56,602,428	59,035,791
Service Revenue Request	43,584,248	44,889,887	48,959,296	53,737,142	56,419,477	59,039,509
Increase			4,069,409	8,847,255	2,682,335	2,620,032
% Increase			9.065%	19.709%	4.992%	4.644%

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of) **APPLICATION FOR A GENERAL**
North Carolina for Authority to Adjust and) **INCREASE IN RATES AND**
Increase Rates and Charges for Water and) **APPROVAL OF A THREE-YEAR**
Sewer Utility Service in All Service Areas of) **WATER AND SEWER INVESTMENT**
North Carolina and Approval of a Three-Year) **PLAN**
Water and Sewer Investment Plan

APPENDIX 13

Schedule L

Proposed Banding for Requested Rate of Return on Equity

Requirements Included:

R1-17A (c)(9)

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

Appendix 13
Schedule L
R1-17A(c)(9)
Page 1 of 1

Proposed Banding for Rate of Return on Equity

Carolina Water Service, Inc. of North Carolina

	Base Case Proposed Revenue	WSIP Year 1 Proposed Revenue	WSIP Year 2 Proposed Revenue	WSIP Year 3 Proposed Revenue
High End Return on Equity	N/A	11.70%	11.70%	11.70%
Requested Return on Equity	10.45%	10.70%	10.70%	10.70%
Low End Return on Equity	N/A	9.70%	9.70%	9.70%

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan)	

APPENDIX 14

Schedule M

R1-17A(c)-(k) Requirements Reference

R1-17A Filing: Requirements for WSIP. Rule R1-17A(c) requires that a request for a Water and Sewer Investment Plan must be consistent with Rule R1-17 unless otherwise noted in this Section. The description and location within this Application of the R1-17A (c) filing requirements are as follows:

R1-17A(c) Sub-section Reference	Filing Requirement	W-354, Sub 400 Application Location
R1-17A (c)(1)	Identification of the Test Year and three Rate Year periods. The first Rate Year shall begin no later than the first day of the month which includes the end of the statutory suspension period under G.S. 62-134	Appendix 10 – Schedule I
R1-17A (c)(2)	<i>A three-year capital investment plan by rate division that includes the following:</i>	Appendix 11 – Schedule J
R1-17A (c)(2)(a)	All proposed capital investment projects expected to be placed in service in the period starting on the date immediately following the end date specified by the Commission for the update of utility plant in service and continuing through the conclusion of the Plan for which the utility seeks cost recovery through the Plan mechanism.	Appendix 11 – Schedule J
R1-17A (c)(2)(b)	A detailed description, including the reason for and scope of, each proposed capital investment project.	Appendix 11 – Schedule J
R1-17A (c)(2)(c)	The estimated in-service date of each proposed capital investment project.	Appendix 11 – Schedule J
R1-17A (c)(2)(d)	The asset account per the National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts and the annual depreciation rate for each proposed capital investment project.	Appendix 11 – Schedule J
R1-17A (c)(3)	Calculations of rate base, as included for Rate Year revenue requirements, by rate division, with exhibits setting forth the specific method utilized for the calculations.	Appendix 2 - Schedule A, W1-10 WSIP Summary
R1-17A (c)(4)	All proposed expenses expected to be incurred during each Rate Year by rate division including the following:	Appendix 3 - Schedule B, W1-10 WSIP Summary
R1-17A (c)(4)(a)	Any forecasts, including all calculations and assumptions, of changes in each expense account.	Appendix 3 - Schedule B; W1-10 – Schedule 29

R1-17A(c) Sub-section Reference	Filing Requirement	W-354, Sub 400 Application Location
R1-17A (c)(4)(b)	Justification for any variation from expense levels proposed in the utility’s rate case application	Appendix 3 - Schedule B, W1-10 WSIP Summary
R1-17A (c)(5)	To the extent an inflation factor is used to forecast costs included in Rate Year revenue requirements, identification of the GDP index and the inflation rate used in such forecasts.	W1-10 - Schedule 29, Testimony of Drennan
R1-17A (c)(6)	Proposed revenue requirements, pro forma revenues, and base rates for each Rate Year by rate division, including supporting calculations and exhibits.	Appendix 3 - Schedule B, Appendix 6 - Schedule E
R1-17A (c)(7)	Proposed Schedule of Rates by rate division for each Rate Year.	Appendix 7 – Schedule F
R1-17A (c)(8)	A calculation of the proposed percent increase for each Rate Year, if applicable.	Appendix 12 – Schedule K
R1-17A (c)(9)	A proposed banding range for the utility’s requested rate of return on equity.	Appendix 13 – Schedule L
R1-17A (c)(10)	At least one proposed performance-based metric in each of the following categories: a. Operational Compliance. b. Customer Service. c. Service Reliability. d. Workplace health and safety.	Application Narrative, Testimony of Donald H. Denton III

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

Appendix 14
Schedule M
R1-17A(c)-(k) Requirements
Page 3 of 3

R1-17A(d)-(k) Sub-section Reference	Description	W-354, Sub 400 Application Location
R1-17A (d)	Establishment of Annual Revenue Requirement	Commission Authorized
R1-17A (e)	Banding of Authorized Rate of Return on Equity	Commission Authorized
R1-17A (f)	Modification	Commission Authorized
R1-17A (g)	Annual Review	Not Applicable for App
R1-17A (h)	Experience Modification Factor	Commission Authorized
R1-17A (i)	Credit for Excess Earnings	Not Applicable for App.
R1-17A (j)	Reporting Requirements	Not Applicable for App
R1-17A (k)	Continuation of Rates	Not Applicable for App

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

Part – I
REDACTED

Responses to Rate Case Information Report and Support
to Items W1-1 to W1-9

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

Rate Case Information Report

NCUC FORM W-1
RATE CASE INFORMATION REPORT

1. In comparative form, a total company income statement, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

Response: Please see enclosed W1-1

2. A trial balance as of the last day of the test year. All income statement accounts should show activity for twelve (12) months showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction). Show the balance in each control account and all underlying subaccounts per company books. Any differences between the amounts contained in this item and Item 1 should be reconciled and explained in sufficient detail.

Response: Please see enclosed W1-2.

3. (a) The balances of long-term debt, preferred stock, and common equity capital for each month of the test year.

Response: The utility is a wholly owned subsidiary of Corix Regulated Utilities (US) Inc. (formerly known as Utilities, Inc.) The capital structure used for ratemaking purposes is that of Corix Regulated Utilities (US) Inc. the parent of CWSNC. The utility itself has no capital structure. Please see the enclosed W1-3 for the capital structure showing the balances of long-term debt and common equity for each month of the test year. The utility has no preferred stock.

- (b) A calculation of the end-of-period long-term debt composite interest and preferred stock costs. Supporting details underlying calculations should be provided.

Response: The utility is a wholly owned subsidiary of Utilities, Inc. The capital structure used for ratemaking purposes is that of Corix Regulated Utilities (US) Inc. the parent of CWSNC. The utility itself has no capital structure. Please see the enclosed W1-3 for the capital structure at March 31, 2022 showing the balances of long-term debt and common equity. The utility has no

preferred stock. See attached confidential response to W1-3(b) showing current outstanding notes.

- (c) Calculate the average and end-of-period short-term composite interest cost rates. Supply supporting calculations.

Response: Please see the enclosed W1-3.

- (d) If the water utility is a wholly-owned subsidiary, please provide the information requested in 3(a), (b), and (c) above, for the subsidiary company, the parent company, and the consolidated company.

Response: Please see responses to questions 3 (a), (b), and (c).

4. List each general office account (asset, reserve, and expense accounts) covering the 12 months of the test year. Show the amount allocated to each jurisdiction and a calculation of the factor used to allocate each amount (to be completed by companies operating in more than one state).

Response: Please see enclosed response to W1-2. Allocated cost incurred during the Test Year originating at the state, regional and corporate cost centers are generally allocated to each rate jurisdiction using the Equivalent Residential Connections (ERCs) allocation methodology. Please see enclosed W1-4(a) for allocation factors used throughout this filing. In addition, please see the **confidential response provided in **W1-4(b)** which provides the Corix Group of Companies Cost Allocation Manual outlining the methodology for allocating cost to Corix Regulated Utilities (US) Inc. from Corix shared services group.**

5. The following monthly account balances for the test year for total Company and North Carolina:
- (a) Plant in service (Account 101)
 - (b) Utility plant leased to others (Account 102)
 - (c) Property held for future use (Account 103)
 - (d) Utility plant purchased or sold (Account 104)

- (e) Construction work in progress (Account 105)
- (f) Completed construction not classified (Account 106)
- (g) Depreciation reserve (Account 108)
- (h) Plant acquisition adjustment (Account 114)
- (i) Amortization of utility plant acquisition adjustment (Account 115)
- (j) Unamortized investment credit - Pre-Revenue Act of 1971
- (k) Unamortized investment credit - Revenue Act of 1971
- (l) Accumulated deferred income taxes
- (m) Balance in Accounts Payable applicable to amounts included in utility plant in service *

Response: End of Test Year estimated balances provided in W1-5.

- (n) Balance in Accounts Payable applicable to amounts included in plant under construction*

Response: End of Test Year estimated balances provided in W1-5.

- (o) Short-term borrowing
- (p) Interest on short-term borrowing (expense)
- (q) Contributions in aid of construction (Account 271)
- (r) Accumulated amortization of CIAC (Account 272)

* If actual is not determinable, provide reasonable estimate.

Response: Please see enclosed W1-5.

- 6. A description of the method and frequency of computing and recording interest on customer deposits and the method and frequency of refunding customer deposits.

Response: Customer deposit interest is computed twice a year. Customer deposit interest for January through June is calculated based on December 31st customer deposit balances for the prior year. Customer deposit interest for July through December is calculated based on June 30th customer deposits balances for the same year. Customer deposits at each of these time periods are multiplied by the 8% interest rate in North Carolina, then divided by 12 to get the monthly interest amount. Customer deposits are refunded when a customer finalizes their account. The customer's deposit plus the interest accrued are given as a credit on the customer's final bill. If the customer deposit plus the interest is greater than the customer's final bill, the Company will issue the customer a check.

7. The following information for each subdivision or utility system acquired or operated, whether owned or not, since the last rate case:

(a) Description of system,

CWSNC has not acquired any new systems since the last rate case.

(b) Location,

CWSNC has not acquired any new systems since the last rate case.

(c) Date purchased,

CWSNC has not acquired any new systems since the last rate case.

(d) Cost,

CWSNC has not acquired any new systems since the last rate case.

(e) Number of customers currently being served,

CWSNC has not acquired any new systems since the last rate case.

(f) Maximum number of customers that can be served by wells in place,

CWSNC has not acquired any new systems since the last rate case.

- (g) Maximum number of customers that can be served by water mains in place,

CWSNC has not acquired any new systems since the last rate case.

- (h) Maximum number of customers that can be served by storage tanks in place,

CWSNC has not acquired any new systems since the last rate case.

- (i) Maximum number of customers that can be served by sewer mains in place,

CWSNC has not acquired any new systems since the last rate case.

- (j) Maximum number of customers that can be served by sewer treatment plant in place,

CWSNC has not acquired any new systems since the last rate case.

- (k) State whether owned or managed.

CWSNC has not acquired any new systems since the last rate case.

8. (a) Schedules in comparative form showing by months for the test year the total company balance in each utility plant and reserve account, or subaccount included in the applicant's chart of accounts as shown in Format 8.

Response: Please see enclosed W1-8.

9. (a) The journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the end of the test period in the last

rate case. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

Response: No utility plant has been acquired since the last rate case.

- (b) A brief explanation of plant acquisition adjustments currently being amortized to utility operations.

Response: The Company currently has a net credit Plant Acquisition Adjustment balance of \$595,312 for all water and sewer operations combined.

10. (a) The detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate case application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment, including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, or proposed rate adjustment which it supports.

- (b) The derivation for end-of-period rates by rate class.

Response: Please see enclosed W1-10 and Support Schedule W1-10.

- (c) All the necessary data from which growth factors were derived.

Response: No growth factors were used for pro-forma revenue purposes in this Company's filing for the base case. Growth factors for applicable WSIP periods can be found in response to W1-28(a).

- (d) The backup data from which annual usage was derived for purposes of generating end-of-period revenues.

Response: Please see enclosed W1-26.

11. (a) A schedule showing a comparison of the balance in the North Carolina revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 11.

Response: Please see enclosed W1-11.

12. (a) A schedule showing a comparison of the balance in the North Carolina operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 11.

Response: Please see enclosed W1-12.

- (b) A schedule in comparative form showing the North Carolina operating expense account balance for the test year and each of the three years preceding the test year.

Response: Please see enclosed W1-12.

13. The following tax data for the test year for total company and North Carolina:

- (a) Income taxes:
1. Reconciliation of book to taxable income and a calculation of the book Federal and state income tax expense for the test year using book taxable income as the starting point.
 2. A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules.
 3. The quarterly gross receipts tax returns for each quarter during the test year.
- (b) An analysis of North Carolina other operating taxes in the format as shown in Format 13(b) to this request.

- (c) The calculation of deferred income taxes for the test year. See Format 13(c).
- (d) A reconciliation of beginning and ending test year accumulated deferred income taxes. See Format 13(d).
- (e) A calculation of investment tax credits for the test year.

**Response: Please see enclosed W1-13. Item (a)3 is N/A. 2020 Tax returns are provided, 2021 are not available as of filing. -
CONFIDENTIAL**

14. (a) A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, and all company-paid or reimbursed expenses or allowances, and the account charged for all personnel for whom a principal function is that of lobbying, whether it be lobbying on the local, state, or national level.

Response: Please see enclosed W1-10, Schedule 20. Public Sector Group provided strategic communications and public policy consulting services, including lobbying related to legislation impacting the regulated water industry. The amount paid to the Public Sector Group for lobbying services during the test year was \$60,506. Further expenses were removed for legislative support activities provided by outside legal counsel Sanford Law in the amount of \$18,993.75. Further, CWSNC removed costs associated with lobbying activity that NAWC performs, charitable donations, and incidental time that could be attributable to legislative activities.

- (b) A schedule showing the following information regarding the applicant's investments in subsidiaries, joint ventures and, nonutility divisions for the test year and the year preceding the test year with each year shown separately.
 - 1. Name of subsidiary, joint venture or division
 - 2. Date of initial investment
 - 3. Amount and type of investment made for each of the two (2) years included in this report.

4. Balance sheet and income statement for the test year and the year preceding the test year. (Where only internal statements are prepared, furnish copies of these.)
5. On a separate schedule all dividends or income of any type received by the applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholders.
6. Name of officers of the subsidiaries and joint ventures, officers annual compensation, and portion of compensation charged to the subsidiary or joint venture. Indicate the position each officer holds with the applicant and the compensation received from the applicant.

Response: No investments in subsidiaries, joint ventures and nonutility divisions were made during or after the test year.

- (c) A schedule by account of investment, reserves, assets, liabilities, and expenses which are applicable to both utility and nonutility operations. Provide a description of the basis of allocation or assignment of the total amount to utility operations. Provide copies of workpapers showing the calculation of the factors used to allocate or assign total amounts to utility operations. (See Format 14c).

Response: N/A

15. A detailed analysis of the retained earnings account for the test period and 12-month period immediately preceding the test period.

Response: Please see enclosed W1-15.

16. The three (3) most recent annual reports to stockholders and subsequent quarterly reports to stockholders.

Response: Please see enclosed W1-16 - CONFIDENTIAL

17. Employee data for the test year in Format 17 to this request.

Response: Please see enclosed W1-17 - CONFIDENTIAL

18. The information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

Response: Currently, there is no post-test year information that would have a material effect on net operating income, rate base, and costs of capital that was not included in the filed testimony and exhibits.

19. A detailed monthly income statement for each month after the test period including the month in which the hearing ends, as they become available.

Response: Please see enclosed W1-19.

20. Provide copies of any contracts with developers not already on file with the Commission regarding water or sewer service for new subdivisions or expansions of existing systems.

Response: All contracts with developers have been filed with the Commission.

21. A summary by system of customer or connections since last rate case and tap fees or connection fees collected (summary should be year by year).

Response: Please see enclosed W1-21, summary of connections and fees collected since the end of the Test Year of the last rate case, 03/31/2021.

22. A summary by system of CIAC other than tap fees or connection fees collected since last rate case (summary should be year by year).

Response: Please See enclosed W1-22

23. A year-by-year summary of any reimbursements or payments made to developers for plant serving new customers.

Response: Please see enclosed W1-23

24. An organizational chart showing office and field personnel.

Response: Please see enclosed W1-24 -CONFIDENTIAL

25. A list of the water and/or sewer systems operated by each field operator.

Response: Please see enclosed W1-25.

26. Provide (a) an individual spreadsheet for each service area, which shows the number of actual customers served for each meter type, and the actual usage for each meter type for each month for the 12-month test period specified in its application and (b) a spreadsheet summarizing the total number of active customers and total usage for each billing type for each month for the 12-month test period specified in the application.

Response: Please see enclosed W1-26.

If the utility is requesting a Water and Sewer Investment Plan ("Plan") per G.S. 62-133.1B, the following additional information shall be provided:

27. A capital investment plan as supplied per Rule R1-17A(c)(2) shall include estimated costs and applicable estimated retirements for each proposed capital investment project. "Capital Investment Project" shall mean discrete, stand-alone capital investments or sub-project-level capital activities that have identical attributes for both R1-17A(c)(2)(b) and (d).

Response: See attached Appendix 11 – Schedule M - Capital Investment Plan, additional support is provided in W1-10 Schedule 2.

28. (a) Billing determinants for each Rate Year, including supporting calculations and assumptions for growth and consumption adjustments.

Response: Please see enclosed W1-28.

- (b) A detailed description of the proposed rate design, including the reason for any variation from the base charges to usage charges ratio the present rates

Response: Please see enclosed W1-28.

29. (a) Calculations supporting forecasted composite costs of each cost of capital component.

Response: Please see direct testimony and exhibits of witness D'Ascendis.

(b) Calculations supporting forecasted composite costs of each cost of capital component.

Response: Please see direct testimony and exhibits of witness D'Ascendis.

30. For each performance-based metric authorized in the most recent Plan or proposed in the current application:

(a) Statement of the metric's applicable category (i.e., operational compliance, customer service, service reliability, or workplace health and safety).

(b) Explanation of how the metric will ensure the provision of safe, reliable, and cost-effective service by the utility.

(c) Demonstration of the calculation formula for the metric.

(d) Results for the Test Year and each of the two prior 12-month periods.

Response: Please see general summary provided in witness Denton's testimony.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA
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RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 1

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
111262	JP Morgan - 989034290 - Water Services Corp (Lower 48)	-	-
111282	Cash - BoA - NC	-	1,328.20
111304	Petty Cash CNC - BoA 1651884	-	6,000.00
111470	Cash - BB&T	40,179.39	40,000.00
112102	Accounts Receivable - USD	3,738,475.27	3,851,111.54
112202	Allowance for Doubtful Accounts - USD	(1,086,401.00)	(1,104,510.00)
112301	Unbilled Revenue	1,880,127.53	1,866,675.41
113102	Inventory	153,531.18	238,430.15
113209	Prepaid Other	43,155.39	43,743.27
113211	Deposits	468,958.48	433,156.90
113301	Misc Receivable	59,975.00	58,400.00
113603	Intercompany Automatic Account	(44,371,764.91)	(31,460,104.11)
113711	Misc Other Current Assets	-	(97,675.22)
113712	Preliminary Survey and Investigation Accrued	45,390.29	46,697.81
113799	HCM Clearing	-	1,062.69
141101	Land and Rights General	731,814.07	749,521.50
141102	Land and Rights Pump	71,843.00	71,843.00
141103	Land and Rights Water	357,109.05	357,109.05
141104	Land and Rights Trans	18,896.02	18,896.02
141107	Land and Rights Treatment	39,167.18	39,167.18
141108	Land and Rights Reclaim	1,149.84	1,149.84
141201	Organization	1,483,095.77	1,482,595.49
141202	Franchises	450,170.20	450,170.20
141203	Struct and Improv General Plant	2,348,104.39	2,314,480.52
141204	Struct and Improv Service Supplies	4,684,145.22	4,575,576.69
141205	Struct and Improv Water Treat Plt	1,751,040.86	1,618,025.36
141206	Struct and Improv Trans Dist Plt	292,877.03	283,288.53
141207	Struct and Improv Collect Plant	104,730.71	90,020.39
141208	Struct and Improv Pump Plant	13,477,844.21	11,325,634.60
141209	Struct and Improv Treatment Plant	21,887,668.23	22,058,382.62
141210	Struct and Improv Reclaim WTP	3,270.93	3,270.93
141211	Struct and Improv Reclaim Wtr Dist	182,957.92	183,140.83
141220	Struct and Improv Office	1,129,840.61	1,636,604.05
141221	Collecting Reservoirs	14,695.16	13,922.42
141223	Wells and Springs	15,335,427.62	15,212,192.91
141224	Infiltration Gallery	45,185.16	45,185.16
141225	Supply Mains	796,817.67	654,558.48
141226	Power Generation Equipment	460,589.23	160,112.65
141227	Electric Pump Equip Src Pump	3,001,004.35	2,930,712.90
141228	Electric Pump Equip WTP	9,567,391.73	9,155,291.97
141229	Electric Pump Equip Trans Dist	3,964,380.83	3,915,068.97
141230	Water Treatment Equipment	6,912,777.30	4,965,537.11
141231	Dist Resv and Standpipes	9,812,601.99	9,301,234.33
141232	Trans and Distr Mains	37,928,398.45	37,022,686.58
141233	Service Lines	15,398,038.45	14,665,738.77
141234	Meters	6,702,427.39	6,523,000.67
141235	Meter Installations	2,237,771.31	2,183,352.16
141236	Hydrants	1,600,658.08	1,456,715.67
141237	Backflow Prevention Devices	45,463.30	36,736.86
141238	Power Gen Equip Coll Plt	107,623.19	107,623.19
141239	Power Gen Equip Pump Plt	121,604.69	94,834.96
141240	Power Gen Equip Treat Plt	308,116.54	219,044.88
141241	Sewer Force Main	4,091,925.56	3,930,149.11
141242	Sewer Gravity Main	23,718,406.84	23,363,590.85
141243	Manholes	1,756,700.85	1,395,907.30
141244	Special Collection Structures	7,807.04	7,807.04
141245	Service to Customers	2,451,979.23	2,161,759.20
141246	Flow Measure Devices	160,970.91	158,394.89
141247	Flow Measure Install	1,105.97	1,105.97
141248	Receiving Wells	388,568.32	96,071.45
141249	Pumping Equip Pump Plt	5,652,169.82	5,475,335.90
141250	Pumping Equip Reclaim WTP	116,585.44	38,736.13

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
141251	Pumping Equip Rcl Wtr Dist	80,351.31	48,849.57
141252	Treat/Disp Equip Lagoon	595,114.86	592,793.78
141253	Treat/Disp Equip Trt Plt	22,282,418.49	22,039,234.38
141254	Treat/Disp Equip Rclm Wtr	16,413.85	13,822.79
141255	Plant Sewers Treatment Plt	18,346,148.05	18,226,028.78
141256	Plant Sewers Reclaim Wtr	5,801.87	5,155.46
141257	Outfall Lines	683,119.33	535,275.20
141263	Reuse Dist Reservoirs	6,269.63	6,269.63
141264	Reuse Transmission and Dist	88,273.90	81,659.86
141268	Other and Misc Equip Source Supply	260.00	260.00
141269	Other and Misc Equip WIP	21,783.59	9,761.28
141271	Other Tangible Plant	53,160.77	46,815.94
141272	Other Plant Collection	21,242.08	20,918.38
141273	Other Plant Pump	474,490.92	53,576.04
141274	Other Plant Treatment	340,034.68	40,141.75
141275	Other Plant Reclaim Water Trt	9,021.71	5,839.00
141276	Other Plant Reclaim Water Dist	459.67	459.67
141278	Plant Alloc	734,760.75	734,760.75
141293	Plant Held for Future Use	(610,136.00)	(610,136.00)
141299	Utility Plant Clearing	-	(29,136.11)
141303	Office Furniture	1,017,342.57	1,021,057.02
141305	Stores Equipment	26,452.05	25,783.55
141306	Lab Equipment	347,161.56	337,422.35
141308	Tool Shop Equipment	1,758,446.71	1,741,882.97
141309	Power Operated Equipment	888,903.64	840,987.19
141310	Communications Equipment	619,323.66	523,034.40
141311	Misc Equipment	276,588.77	226,487.55
141399	Building and Equipment Clearing	-	16,276.60
141401	Vehicles	3,727,974.63	3,554,344.43
141501	Computer Hardware	1,316.54	13.25
141502	Desktop/Laptop Computers	29,734.02	6,604.88
141503	Mainframe Computers	250,956.00	253,192.13
141504	Mini Comp Wtr	2,441,595.95	2,309,447.27
141601	Computer Software	195,862.66	28,871.14
141602	Comp Systems	6,196,307.71	6,090,975.21
141603	Micro Systems	123,547.62	124,602.54
141699	Computer Clearing	-	6,484.45
141702	CWIP - Captive	2,196,736.41	1,856,485.43
141703	CWIP - Interest During Construction	3,308,800.40	3,132,258.76
141704	CWIP - Engineering	6,932,245.70	5,867,985.22
141705	CWIP - Labor/Installation	14,382,106.93	14,390,730.44
141706	CWIP - Equipment	22,195,055.99	22,195,318.50
141707	CWIP - Material	3,606,918.82	3,606,918.82
141708	CWIP - Electrical	639,700.03	639,700.03
141709	CWIP - Piping	2,463,372.68	2,469,454.57
141710	CWIP - Site Work	281,067.47	466,388.87
141711	CWIP - Building Additions	73,911.86	73,911.86
141713	CWIP - Crane	595.00	595.00
141714	CWIP - Drilling Costs	839,924.45	839,924.45
141715	CWIP - Foundation	28,756.43	28,756.43
141716	CWIP - Land/Lease	276,277.18	275,954.40
141718	CWIP - Permits	22,868.20	135.00
141720	CWIP - Pumps/Equipment	4,770,406.97	4,881,678.07
141724	CWIP - Tank/Cost of	1,083,414.14	1,085,189.19
141726	CWIP - Tank/Pneumatic	2,284,827.92	2,284,827.92
141727	CWIP - Tests/Drawdown	4,834.68	208,071.18
141729	CWIP - Well House	607,775.08	607,775.08
141732	CWIP - Transfer to Fixed Assets	(83,250,364.83)	(83,792,678.28)
141735	CWIP - Building/Blower	24,949.20	24,949.20
141738	CWIP - Installation of Plant	754,491.57	754,491.57
141739	CWIP - Modification/Lift Str	17,030,414.67	17,030,414.67
141742	CWIP - Sand	95,600.00	95,600.00

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
141748	CWIP - Contractor/Labour	1,384,270.72	1,853,854.52
141749	CWIP - Architect/Design	106,895.24	106,895.24
141750	CWIP - Furniture	77,605.59	79,841.11
141761	CWIP - Construction	6,028,169.63	947,116.31
141762	CWIP - Other	743.75	17.84
141798	CWIP - Clearing-Fixed Asset	(41,132.49)	42,009.49
141799	CWIP Clearing	42,293.94	-
141899	CIAC-Clearing account	-	1,400.00
141901	Purchase Acquisition Adjustments	(2,561,070.21)	(2,561,070.21)
142201	Acc Dep - Organization	623,881.09	660,399.45
142202	Acc Dep - Franchises	(191,235.15)	(180,440.33)
142203	Acc Dep - Struct and Improv General Plant	(538,596.20)	(595,948.78)
142204	Acc Dep - Struct and Improv Service Supplies	(1,228,419.75)	(1,183,292.08)
142205	Acc Dep - Struct and Improv Water Treat Plt	(330,883.29)	(352,441.74)
142206	Acc Dep - Struct and Improv Trans Dist Plt	22,301.46	24,132.00
142207	Acc Dep - Struct and Improv Collect Plant	(7,402.21)	(5,954.65)
142208	Acc Dep - Struct and Improv Pump Plant	(1,650,901.61)	(1,609,494.56)
142209	Acc Dep - Struct and Improv Treatment Plant	(3,883,742.19)	(3,563,272.02)
142210	Acc Dep - Struct and Improv Reclaim WTP	(1,114.58)	(1,032.82)
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(83,953.42)	(79,576.69)
142220	Acc Dep - Struct and Improv Office	(296,894.37)	(694,380.91)
142221	Acc Dep - Collecting Reservoirs	2,921.52	2,967.08
142223	Acc Dep - Wells and Springs	(6,256,251.38)	(6,003,135.37)
142224	Acc Dep - Infiltration Gallery	(13,029.68)	(11,900.06)
142225	Acc Dep - Supply Mains	(22,945.64)	(59,072.09)
142226	Acc Dep - Power Generation Equipment	(88,082.65)	(66,854.84)
142227	Acc Dep - Electric Pump Equip Src Pump	(1,679,487.65)	(1,466,525.05)
142228	Acc Dep - Electric Pump Equip WTP	(2,342,273.82)	(2,256,707.68)
142229	Acc Dep - Electric Pump Equip Trans Dist	(2,334,573.70)	(1,824,460.59)
142230	Acc Dep - Water Treatment Equipment	(766,877.00)	(758,073.15)
142231	Acc Dep - Dist Resv and Standpipes	(2,275,552.95)	(2,291,576.91)
142232	Acc Dep - Trans and Distr Mains	(6,892,344.58)	(6,866,818.93)
142233	Acc Dep - Service Lines	(1,206,166.86)	(1,322,058.37)
142234	Acc Dep - Meters	(1,731,820.86)	(1,544,126.81)
142235	Acc Dep - Meter Installations	(760,880.25)	(707,981.99)
142236	Acc Dep - Hydrants	(418,103.22)	(389,886.84)
142237	Acc Dep - Backflow Prevention Devices	(2,538.71)	(136.89)
142238	Acc Dep - Power Gen Equip Coll Plt	(41,255.56)	(30,493.25)
142239	Acc Dep - Power Gen Equip Pump Plt	(55,160.35)	(45,010.01)
142240	Acc Dep - Power Gen Equip Treat Plt	(136,849.15)	(114,392.40)
142241	Acc Dep - Sewer Force Main	(1,516,123.97)	(1,514,566.22)
142242	Acc Dep - Sewer Gravity Main	(8,722,390.52)	(8,558,450.10)
142243	Acc Dep - Manholes	(50,303.71)	(42,681.20)
142244	Acc Dep - Special Collection Structures	(16.98)	134.01
142245	Acc Dep - Service to Customers	297,860.81	163,558.33
142246	Acc Dep - Flow Measure Devices	26,580.30	32,576.43
142247	Acc Dep - Flow Measure Install	(346.54)	(302.31)
142248	Acc Dep - Receiving Wells	17,948.93	18,715.60
142249	Acc Dep - Pumping Equip Pump Plt	(1,131,273.49)	(888,523.45)
142250	Acc Dep - Pumping Equip Reclaim WTP	1,006.60	(1,919.42)
142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(29,243.53)	(23,055.94)
142252	Acc Dep - Treat/Disp Equip Lagoon	(249,611.11)	(242,094.13)
142253	Acc Dep - Treat/Disp Equip Trt Plt	(8,260,085.10)	(8,118,082.63)
142254	Acc Dep - Treat/Disp Equip Rclm Wtr	9,213.31	(2,554.42)
142255	Acc Dep - Plant Sewers Treatment Plt	(1,526,647.29)	(1,149,374.95)
142256	Acc Dep - Plant Sewers Reclaim Wtr	(2,093.22)	(2,108.46)
142257	Acc Dep - Outfall Lines	7,023.32	2,620.13
142263	Acc Dep - Reuse Dist Reservoirs	(1,699.06)	(1,573.71)
142264	Acc Dep - Reuse Transmission and Dist	(8,311.91)	(8,560.77)
142268	Acc Dep - Other and Misc Equip Source Supply	(86.68)	(80.18)
142269	Acc Dep - Other and Misc Equip WTP	(2,313.08)	(1,929.97)
142271	Acc Dep - Other Tangible Plant	(495,183.76)	(493,932.75)

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
142272	Acc Dep - Other Plant Collection	(5,827.59)	(5,298.80)
142273	Acc Dep - Other Plant Pump	(19,386.95)	(13,678.58)
142274	Acc Dep - Other Plant Treatment	(17,430.87)	(10,013.61)
142275	Acc Dep - Other Plant Reclaim Water Trt	(1,941.45)	(1,729.18)
142276	Acc Dep - Other Plant Reclaim Water Dist	(146.80)	(135.31)
142278	Acc Dep - Plant Alloc	(89,804.58)	(40,820.30)
142303	Acc Dep - Office Furniture	(736,957.56)	(676,444.46)
142305	Acc Dep - Stores Equipment	764.35	(611.31)
142306	Acc Dep - Lab Equipment	(168,566.61)	(145,570.97)
142308	Acc Dep - Tool Shop Equipment	(1,040,709.06)	(955,790.66)
142309	Acc Dep - Power Operated Equipment	(164,723.37)	(124,881.38)
142310	Acc Dep - Communications Equipment	(475,831.22)	(473,567.40)
142311	Acc Dep - Misc Equipment	(55,379.60)	(73,112.75)
142401	Acc Dep - Vehicles	(2,887,097.71)	(2,452,248.54)
142501	Acc Dep - Computer Hardware	(330.33)	(1.67)
142502	Acc Dep - Desktop/Laptop Computers	(3,032.46)	(262.79)
142503	Acc Dep - Mainframe Computers	(250,956.00)	(253,192.13)
142504	Acc Dep - Mini Comp Wtr	(2,111,722.62)	(1,819,638.22)
142601	Acc Dep - Computer Software	(45,312.68)	(4,511.11)
142602	Acc Dep - Comp Systems	(5,372,730.13)	(5,197,891.47)
142603	Acc Dep - Micro Systems	(123,547.62)	(124,602.54)
142901	Acc Dep - Purchase Acquisition Adjustments	1,965,757.97	1,868,958.53
170004	RCIP - Administrative	279,612.73	258,251.36
170005	RCIP - Travel	54,872.19	55,162.37
170006	RCIP - Consulting Fees	373,463.60	314,851.23
170007	RCIP - Transfer to DEF	(3,652,583.16)	(3,679,545.42)
170008	Regulatory Assets Being Amortized	314,108.15	314,108.15
170009	Rate Case Being Amortized	2,149,007.67	2,170,064.33
170011	Acc Amort - Rate Case	(1,664,251.48)	(1,462,877.48)
170002	RCIP - Attorney Fees	1,785,433.22	1,543,319.49
170003	RCIP - Capitalized Time	1,613,561.37	1,513,249.90
181002	Def Chgs - Tank Maint and Repair	4,763,215.27	4,114,684.88
181003	Def Chgs - Relocation	1,920.19	1,930.72
181005	Def Chgs - Hurricane/Storm	17,173.89	17,173.89
181006	Def Chgs - Other Water and Sewer	2,916.18	2,935.91
181007	Def Chgs - Multi Yr Testing	820,605.02	820,605.02
181008	Def Chgs - Sludge Hauling	101,418.66	101,418.66
181015	Def Chgs - Other	3,446,638.41	3,365,709.35
182002	Acc Amort - Def Chgs - Tank Maint and Repair	(2,889,852.94)	(2,508,309.09)
182003	Acc Amort - Def Chgs - Relocation	(1,673.37)	(936.57)
182005	Acc Amort - Def Chgs - Hurricane/Storm	(17,173.89)	(17,173.89)
182006	Acc Amort - Def Chgs - Other Water and Sewer	(2,820.50)	(1,763.80)
182007	Acc Amort - Def Chgs - Multi Yr Testing	(799,683.04)	(756,036.71)
182008	Acc Amort - Def Chgs - Sludge Hauling	(101,418.66)	(101,418.66)
182015	Acc Amort - Def Chgs - Other	(2,801,446.22)	(2,509,758.19)
194006	Other Non-Current Assets	1,373,025.73	-
194007	Operating Lease Right-of-use Assets	821,550.07	-
221102	Trade Accounts Payable - USD	(1,326,474.88)	(1,053,339.20)
221103	Trade Accounts Payable RNV Clearing	(335,067.34)	(79,320.23)
221104	Receipt Clearing	(20,520.37)	(0.01)
221203	Accounts Payable - Other	(59,497.78)	(136,341.95)
222101	Accrued Expenses	(353,586.30)	(308,054.23)
222102	Accrued Electric	-	(122,236.70)
222103	Accrued Water	-	(158,400.00)
222104	Accrued Sewer	-	(88,100.00)
222202	Bonus Accrual	(126,359.12)	(182,717.92)
222206	Accrued Payroll	-	(124,304.47)
223101	Accrued Taxes General	(51,447.98)	(46,364.23)
223103	Accrued Real Estate Property Tax	-	(20,718.30)
223105	Accrued Franchise Tax A	0.25	0.24
223106	Accrued Utility and Commission	0.21	-
223205	Accrued Sales Tax	(461.68)	(462.69)

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
223206	Accrued Use Tax	135.99	(316.31)
223304	Accrued Employment FICA	(105.78)	(9,648.23)
223305	Accrued Employment Medicare	(24.65)	-
223306	Accrued Unemployment Tax - Federal	(10.22)	-
223307	Accrued Unemployment Tax - State	(17.06)	(516.00)
223502	Accrued State Income Tax	(54,927.09)	42,719.07
224003	Accrued Interest - Customer Deposits	(41,900.53)	(37,215.71)
231001	Customer Deposits	(292,760.13)	(296,478.82)
231003	Customer Refunds	(35,929.11)	(17,327.25)
232001	Deferred Revenue	(60,878.08)	(61,449.80)
233002	Intercompany Trade Accounts Payable - USD	(58,739,651.13)	(58,765,823.60)
255001	Deferred Federal Tax Liabilities	(5,568,360.61)	(5,469,879.93)
255002	Deferred State Tax Liabilities	(94,631.17)	(1,066,966.84)
260001	Unamortized Investment Tax Credits	(10,085.25)	(68,463.97)
260003	NonQual - Deferred Compensation	(323,553.73)	(117,866.84)
260016	Due to Parent Deferred Credit	(1,037,902.02)	(1,066,989.00)
260017	Deferred Credits Other	(5,550,968.51)	(4,772,656.46)
260023	Operating Lease Liabilities	(2,671,454.93)	-
271003	CIAC - Structure/Improvement Src Supply	(51,492.56)	(51,492.56)
271004	CIAC - Structure/Improvement WTP	(43,000.00)	(43,000.00)
271007	CIAC - Structure/Improvement Pump Plant Ls	(644,068.41)	(644,068.41)
271008	CIAC - Structure/Improvement Treatment Plant	(402,016.76)	(377,026.13)
271011	CIAC - Structure/Improvement Generator Plant	(20,977,048.06)	(20,977,048.06)
271017	CIAC - Wells and Springs	(1,013,272.50)	(1,013,272.50)
271019	CIAC - Electric Pump Equipment Src Pump	(27,158.27)	(27,158.27)
271020	CIAC - Electric Pump Equipment WTP	(86,987.46)	(86,987.46)
271021	CIAC - Electric Pump Equipment Trans Dist	(200,932.40)	(200,932.40)
271022	CIAC - Water Treatment Equipment	(47,680.50)	(47,680.50)
271023	CIAC - Dist Resv and S	(183,880.71)	(183,880.71)
271024	CIAC - Trans and Distr Mains	(2,933,744.85)	(2,933,744.85)
271025	CIAC - Service Lines	(292,538.55)	(292,538.55)
271026	CIAC - Meters	(25,400.00)	(25,400.00)
271028	CIAC - Hydrants	(404,872.34)	(404,872.34)
271029	CIAC - Backflow Prevent D	(4,000.00)	(4,000.00)
271034	CIAC - Misc Equipment	(164,749.50)	(164,749.50)
271035	CIAC - Other Tangible Plant	(20,219,573.98)	(20,219,573.98)
271036	CIAC - Tap Fee	(8,990,075.00)	(8,234,576.78)
271037	CIAC - Management Fee	(31,350.00)	(30,300.00)
271039	CIAC - Res Cap Fee	(746,442.75)	(746,442.75)
271040	CIAC - Plant Mod Fee	(7,332,196.17)	(7,285,604.17)
271041	CIAC - Plant Meter Fee	(292,505.66)	(241,827.49)
271042	CIAC - Sewer Force Main	(167,394.06)	(167,394.06)
271043	CIAC - Sewer Gravity Main	(2,079,894.56)	(2,063,364.56)
271044	CIAC - Manholes	(306,298.04)	(276,042.42)
271046	CIAC - Service to Customers	(253,491.38)	(253,491.38)
271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	44,800.00
272001	Acc Amort CIAC - Organization	1,313.79	1,313.79
272003	Acc Amort CIAC - Structure/Improvement Src Supply	13,618.93	12,347.54
272004	Acc Amort CIAC - Structure/Improvement WTP	12,018.24	10,956.53
272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	188,966.88	172,919.67
272008	Acc Amort CIAC - Structure/Improvement Treat Plant	111,430.21	100,755.43
272011	Acc Amort CIAC - Structure/Improvement Generator Plant	11,380,220.52	10,949,351.57
272017	Acc Amort CIAC - Wells and Springs	425,513.75	403,952.47
272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	16,636.48	15,965.92
272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	26,654.36	24,506.56
272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	123,087.82	118,126.61
272022	Acc Amort CIAC - Water Treatment Equipment	13,286.38	12,109.11
272023	Acc Amort CIAC - Dist Resv and S	49,177.23	44,497.73
272024	Acc Amort CIAC - Trans and Distr Mains	629,365.16	566,900.01
272025	Acc Amort CIAC - Service Lines	55,455.40	48,542.58
272026	Acc Amort CIAC - Meters	4,865.03	4,099.62
272028	Acc Amort CIAC - Hydrants	151,290.80	142,262.72

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
272029	Acc Amort CIAC - Backflow Prevent D	3,438.04	3,038.04
272034	Acc Amort CIAC - Misc Equipment	43,573.71	39,505.89
272035	Acc Amort CIAC - Other Tangible Plant	10,838,916.13	10,361,129.41
272036	Acc Amort CIAC - Tap Fee	2,561,609.29	2,351,138.89
272037	Acc Amort CIAC - Management Fee	10,176.79	9,269.23
272039	Acc Amort CIAC - Res Cap Fee	169,221.89	150,682.57
272040	Acc Amort CIAC - Plant Mod Fee	2,125,147.48	1,950,447.57
272041	Acc Amort CIAC - Plant Meter Fee	50,105.63	43,080.18
272042	Acc Amort CIAC - Sewer Force Main	20,795.75	18,047.60
272043	Acc Amort CIAC - Sewer Gravity Main	418,239.84	378,481.63
272044	Acc Amort CIAC - Manholes	32,748.61	28,905.97
272046	Acc Amort CIAC - Service to Customers	38,978.23	34,332.54
272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(10,619.81)	(9,730.39)
280001	AIAC	(32,940.00)	(32,940.00)
311001	Common Stock	(1,000.00)	(1,000.00)
320001	Paid-In Capital	(11,098,677.23)	(11,098,677.23)
340001	Retained Earnings - Beginning balance	(37,217,156.63)	-
340003	Net Income for the Year	(2,041,953.28)	(33,001,021.09)

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
411001	Residential	(31,834,764.88)	(31,135,470.36)
411002	Commercial	(1,026,331.76)	(911,936.07)
411005	Multi-Family	(3.06)	(0.13)
411006	Condominiums	(0.89)	-
411008	Purchase Water Billed	(801,370.00)	(715,307.99)
411009	Purchase Sewer Billed	(275,259.23)	(243,165.39)
411022	Guarantee	(189,014.90)	(188,173.19)
411023	Residential - Measured	(4,164,025.34)	(4,040,650.70)
411024	Commercial - Measured	(1,456,775.66)	(1,207,233.32)
411028	Other Service - Measured	(120,631.40)	(128,276.72)
411029	Unmetered	(82,956.80)	(78,723.83)
411036	Services	-	1,833.82
411038	Services - Misc	0.29	(0.05)
411039	Other Revenue	(150,537.99)	(147,243.53)
411040	Revenue Accrued	(13,452.12)	(342,861.67)
411042	Late Payment Charges (LPC)	518.68	2,047.56
411058	Management Service Revenue	(33,729.10)	(33,978.93)
511001	Purchased Services-Water	1,632,659.67	1,505,427.86
511002	Purchased Services-Sewer	1,032,514.32	872,477.91
511003	Purchased Services-Gas	5,426.25	-
512006	Manhole Maint	13,829.84	27,356.02
512007	Major Repairs	127.53	-
512008	Maintenance Electric Equip Repair	103,644.25	55,784.84
512009	Permits	97,684.43	75,113.85
512010	Sewer Rodding	224,311.02	280,763.44
512011	Sewer Sludge Hauling	593,943.50	719,316.16
512012	Deferred Maintenance Expense	718,857.06	909,884.51
512013	Excavation Restoration	5,407.55	400.00
512014	Communication Expense	92,492.47	84,813.03
512015	Equipment Rental	3,959.13	6,383.93
512016	Uniforms	50,395.97	27,146.96
512017	Weather/Hurricane/Fuel	36,152.07	28,624.90
512018	Safety Supplies/Expense	28,629.34	13,318.83
512020	Service Claims	-	245.70
512021	Landscaping	332,135.08	152,288.48
512022	Other Contracted Workers	9,081.06	2,817.37
512900	Other Plant and System Maintenance	154,503.55	115,944.51
512023	Pump Station R&M	2,210.00	2,605.00
512001	Shop Supplies and Tools	38,360.75	25,242.04
512002	Repairs and Maintenance	697,225.88	844,073.89
512003	Main Breaks	8,995.73	38,400.40
512005	Valve Repair	1,173.34	491.93
513002	Meter Supplies	63.28	10,230.45
513003	Pipe, Plate, Gasket	4,680.59	1,134.00
513007	Rig Equip	2,267.36	49.02
513008	Electrical Equip	11,367.00	20,471.93
513009	Lighting Supplies	-	119.24
513010	Plant Air System	2,277.66	4,599.60
513900	Other Materials and Supplies	259,982.85	224,939.13
514001	Chlorine	120,115.19	152,199.24
514002	Odor Control Chemicals	10,302.10	1,942.57
514900	Other Chemicals	729,758.11	605,007.82
515001	Laboratory Testing	216,249.37	63,047.70
515002	Test - Water/Sewer	248,866.51	486,631.84
515003	Test - Equipment/Chemical	28,124.16	48,975.44
515004	Test - Safe Drinking Water Act	2,404.77	1,806.48
516001	Service - Meter Reading	281,003.51	260,546.10
517001	Utility-Electric Power	2,131,598.39	2,064,131.57
521010	Salaries and Wages	5,457,632.33	6,088,979.05
521020	Salaries and Wages - Accrued	7,315.63	129,264.67

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
521040	Overtime	716,152.88	479,522.52
521060	Incentive Bonus	5,603.15	18,387.13
521070	EIP Bonus	73,669.26	146,202.68
521080	Bonus Other	9,074.19	7,374.72
522001	Capitalized Time	(1,017,778.92)	(530,761.78)
531001	401K Profit Sharing	179,149.33	218,011.35
531002	401K Match	163,918.63	180,099.71
532001	Health Admin and Stop Loss	164,164.86	203,835.86
532002	Dental	43,488.44	39,338.18
532005	Employee Insurance Deductions	(284,886.74)	(300,980.19)
532006	Health Insurance Claims	1,169,854.27	1,019,104.95
532009	Workers Compensation Insurance (WCB)	75,484.69	92,546.14
532012	Term Life Insurance	85,628.62	81,522.06
532013	Term Life Insurance Opt	(18,132.85)	(23,009.99)
532014	Depend Life Insurance Opt	-	(1,532.11)
532016	Education / Tuition	-	955.78
532900	Other Employee Benefits	10,214.01	7,922.07
540100	Consulting	17,275.98	6,415.93
540200	Accounting and Audit	-	3,871.74
540300	Recruitment	11,292.79	-
540400	Legal	71,581.25	18,206.22
540500	Payroll	-	9,342.30
540600	Tax	-	42,678.37
540700	Engineering	21,820.10	10,069.50
540800	Temporary Labor	440.00	35,094.84
541000	Environmental	47,500.00	-
541100	Management Fee	-	(319,649.09)
541200	Contractor Outside Services	540.00	69,781.02
541300	Employee Finder Fees	781.45	8,979.88
549000	Other Outside Services	161,926.67	207,139.77
550200	Computer Repair and Maintenance	10.12	286,484.83
550300	Computer Supplies	(1,734.07)	2,443.17
550400	Internet Services	779.47	32,533.91
550600	Computer Licensing	427.00	23,203.55
550700	Software	-	11,473.22
559900	Other Computer/IT Expenses	(85.87)	2,791.81
560100	General Liability Insurance	239,666.17	544,498.16
560200	Property Insurance	432,383.11	88,956.74
560300	Vehicle Insurance	123,343.30	113,597.92
560400	Uninsured Losses	172,334.06	20,456.34
560500	Other Insurance	146,003.76	82,204.03
571100	Building Rent	203,103.85	342,871.90
581100	Office Supplies	17,025.48	23,955.46
581200	Kitchen Supplies	3,095.90	2,382.27
581300	Cleaning Supplies	1,789.62	6,902.23
582100	Office Equipment	4,140.56	2,001.39
582200	Office Equipment - Rent/Leased	1,505.54	-
583100	Office Printing/Blueprints	13,916.63	12,665.48
583200	Office Publications/Subscriptions	-	-
583300	Artwork, Display and Banner	169.87	10.63
583400	Office Shipping Charges/Postage/Courier	41,651.86	46,538.43
583500	Office Duties and Brokerage	2,250.33	-
584100	Office Electric	5,280.15	6,238.88
584200	Office Gas/Heat	1,116.83	1,871.96
584300	Office Water	35,843.61	37,431.11
584900	Office Other Utilities	256.56	3,241.43
585100	Office Garbage Disposal/Removal	117,102.12	139,117.10
585200	Office Landscape/Mowing	28,340.36	197,490.39
585400	Office Security/Alarm System	2,992.52	5,298.12
585500	Office Cleaning Services	3,280.83	4,767.66

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
585900	Other Office Maintenance	5,925.31	29,074.34
586100	Landline/Telephone/Fax	53,223.78	194,251.76
586200	Cellular/Mobile Phones	46,055.27	129.00
587100	Holiday Events/Picnics	-	-
587300	Meals and Entertainment - 50% Tax Deductible	-	35.49
587500	Answering Service	11,774.93	11,914.25
587900	Other Office Expenses	6,046.94	12,494.51
591000	Accommodation/Hotel/Lodging	11,869.82	6,844.00
592000	Airfare	351.34	2,861.95
593000	Transportation excl. Airfare	2,635.99	4,877.12
594000	Travel - Meals and Entertainment	(129.54)	(601.97)
595000	Travel - Meals and Entertainment - 50% Tax Deductible	6,364.85	3,428.75
599900	Other Travel	33,247.98	13,142.07
601000	Vehicle Leasing	11,917.37	10,183.12
602000	Vehicle Fuel	336,392.15	225,359.16
603000	Vehicle Repairs and Maintenance	156,616.04	143,258.48
604000	Vehicle Registration/Licensing Fees	574.97	51.27
609000	Vehicle - Other Costs	20,571.66	25,781.34
611100	Rate Case Amortization	206,668.49	209,461.29
612100	Regulatory Fees	4,726.26	91,484.05
612900	Other Regulatory Expenses	140,542.52	0.11
621100	Advertising	790.32	231.94
622100	Bank Service Charges	1,340.20	31,435.22
623100	Donations for Registered Charities	10,015.04	29,860.06
624100	License Fees	3,892.35	3,987.63
625100	Penalties and Fines	6,102.69	8,205.09
626100	Education and Training	17,195.25	13,031.06
627100	Bad Debt Expense	430,560.75	51,644.04
627200	Bad Debt Collection Expense	-	1,651.95
627300	Uncollectible Accounts Accrual	(18,109.00)	294,189.00
628100	Billing Stock	-	-
628300	Billing Postage	-	9,250.99
628400	Customer Service Printing	220,627.90	234,505.28
628500	Customer Freight/Courier Charges	261.68	-
629100	Memberships and Dues	49,237.78	46,528.69
629500	Credit Card Expense Clearing	(13,784.13)	30,768.57
629600	Credit Card/Cash Expense - Unallocated	-	335.47
629900	Other Misc Expense	44,223.92	(124,469.96)
630002	Commission Ordered Adjustments	-	(667,908.14)
641100	FICA	443,028.54	465,802.37
642100	Federal Unemployment Tax	4,560.30	3,619.06
642200	State Unemployment Tax	14,553.45	8,472.32
643100	Franchise Taxes	120,946.00	98,748.65
643300	Personal Property Taxes	152,904.23	132,126.82
643400	Real Estate Taxes	106,193.59	139,023.59
643600	Utility/Commission Taxes	51,658.07	49,027.44
643700	Other General Taxes	(18,961.26)	54,704.11
691000	Corporate Allocation	4,831,466.97	2,267,106.60
692000	Regional Allocation	586,030.53	135,252.76
710201	Dep - Organization	36,699.94	36,266.53
710202	Dep - Franchises	10,794.82	13,000.08
710203	Dep - Struct and Improv General Plant	48,065.97	47,051.76
710204	Dep - Struct and Improv Service Supplies	92,651.52	91,059.59
710205	Dep - Struct and Improv Water Treat Plt	33,983.26	31,933.48
710206	Dep - Struct and Improv Trans Dist Plt	5,702.73	5,540.68
710207	Dep - Struct and Improv Collect Plant	1,940.77	1,812.52
710208	Dep - Struct and Improv Pump Plant	255,953.29	228,314.08
710209	Dep - Struct and Improv Treatment Plant	552,945.56	555,404.10
710210	Dep - Struct and Improv Reclaim WTP	81.76	81.84
710211	Dep - Struct and Improv Reclaim Wtr Dist	4,559.64	4,546.96

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
710220	Dep - Struct and Improv Office	28,933.78	63,230.53
710221	Dep - Collecting Reservoirs	287.82	273.51
710223	Dep - Wells and Springs	305,029.59	301,104.29
710224	Dep - Infiltration Gallery	1,129.62	1,129.68
710225	Dep - Supply Mains	7,638.70	6,031.36
710226	Dep - Power Generation Equipment	21,227.81	15,847.53
710227	Dep - Electric Pump Equip Src Pump	422,519.03	398,755.70
710228	Dep - Electric Pump Equip WTP	326,420.06	319,015.81
710229	Dep - Electric Pump Equip Trans Dist	558,807.94	547,352.11
710230	Dep - Water Treatment Equipment	143,701.68	122,191.94
710231	Dep - Dist Resv and Standpipes	192,660.24	186,356.90
710232	Dep - Trans and Distr Mains	380,118.39	373,063.58
710233	Dep - Service Lines	306,392.14	292,046.51
710234	Dep - Meters	217,411.37	210,920.10
710235	Dep - Meter Installations	73,627.37	62,971.27
710236	Dep - Hydrants	38,048.13	35,878.03
710237	Dep - Backflow Prevention Devices	3,572.96	3,145.64
710238	Dep - Power Gen Equip Coll Plt	10,762.31	10,762.32
710239	Dep - Power Gen Equip Pump Plt	10,150.34	9,483.48
710240	Dep - Power Gen Equip Treat Plt	23,677.39	20,046.48
710241	Dep - Sewer Force Main	51,326.01	49,342.94
710242	Dep - Sewer Gravity Main	240,523.02	237,676.66
710243	Dep - Manholes	19,055.83	16,737.02
710244	Dep - Special Collection Structures	150.99	148.14
710245	Dep - Service to Customers	29,971.45	25,823.00
710246	Dep - Flow Measure Devices	6,173.32	5,998.80
710247	Dep - Flow Measure Install	44.23	44.28
710248	Dep - Receiving Wells	6,081.15	1,368.38
710249	Dep - Pumping Equip Pump Plt	745,038.83	653,146.71
710250	Dep - Pumping Equip Reclaim WTP	12,024.23	4,084.63
710251	Dep - Pumping Equip Rel Wtr Dist	8,704.01	4,906.56
710252	Dep - Treat/Disp Equip Lagoon	14,844.81	14,787.61
710253	Dep - Treat/Disp Equip Trt Plt	554,789.83	548,656.42
710254	Dep - Treat/Disp Equip Reclm Wtr	434.41	336.48
710255	Dep - Plant Sewers Treatment Plt	402,715.03	375,186.58
710256	Dep - Plant Sewers Reclaim Wtr	138.35	1,134.78
710257	Dep - Outfall Lines	5,965.30	5,272.97
710263	Dep - Reuse Dist Reservoirs	125.35	125.64
710264	Dep - Reuse Transmission and Dist	1,678.09	1,481.39
710268	Dep - Other and Misc Equip Source Supply	6.50	6.48
710269	Dep - Other and Misc Equip WTP	383.11	192.31
710271	Dep - Other Tangible Plant	50,235.29	50,050.78
710272	Dep - Other Plant Collection	528.79	524.04
710273	Dep - Other Plant Pump	5,708.37	1,296.48
710274	Dep - Other Plant Treatment	7,417.26	969.11
710275	Dep - Other Plant Reclaim Water Trt	212.27	145.92
710276	Dep - Other Plant Reclaim Water Dist	11.49	11.52
710303	Dep - Office Furniture	46,144.02	58,272.34
710305	Dep - Stores Equipment	810.73	526.94
710306	Dep - Lab Equipment	33,563.57	31,809.70
710308	Dep - Tool Shop Equipment	86,547.07	86,035.58
710309	Dep - Power Operated Equipment	69,329.72	56,814.65
710310	Dep - Communications Equipment	50,603.36	48,555.51
710311	Dep - Misc Equipment	9,427.04	8,384.30
710401	Dep - Vehicles	520,922.46	526,734.51
710501	Dep - Computer Hardware	1,753.60	336,106.13
710502	Dep - Desktop/Laptop Computers	-	76.55
710504	Dep - Mini Comp Wtr	8,113.02	16,962.97
710602	Dep - Comp Systems	18,167.88	701.83
710901	Dep - Purchase Acquisition Adjustments	(96,799.44)	(94,677.70)

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
720001	Amort CIAC - Organization	-	-
720003	Amort CIAC - Structure/Improvement Src Supply	(1,271.39)	(1,271.40)
720004	Amort CIAC - Structure/Improvement WTP	(1,061.71)	(1,061.76)
720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.21)	(16,047.24)
720008	Amort CIAC - Structure/Improvement Treat Plant	(10,674.78)	(9,331.63)
720011	Amort CIAC - Structure/Improvement Generator Plant	(430,868.95)	(430,575.28)
720017	Amort CIAC - Wells and Springs	(21,561.28)	(21,561.28)
720019	Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	(670.56)
720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.80)	(2,147.78)
720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.21)	(4,961.20)
720022	Amort CIAC - Water Treatment Equipment	(1,177.27)	(1,177.32)
720023	Amort CIAC - Dist Resv and S	(4,679.50)	(4,679.52)
720024	Amort CIAC - Trans and Distr Mains	(62,465.15)	(62,092.04)
720025	Amort CIAC - Service Lines	(6,912.82)	(6,258.53)
720026	Amort CIAC - Meters	(765.41)	(765.36)
720028	Amort CIAC - Hydrants	(9,028.08)	(8,867.13)
720029	Amort CIAC - Backflow Prevent D	(400.00)	(399.96)
720034	Amort CIAC - Misc Equipment	(4,067.82)	(4,067.88)
720035	Amort CIAC - Other Tangible Plant	(477,786.72)	(477,787.76)
720036	Amort CIAC - Tap Fee	(210,470.40)	(196,461.30)
720037	Amort CIAC - Management Fee	(907.56)	(878.05)
720039	Amort CIAC - Res Cap Fee	(18,539.32)	(18,539.26)
720040	Amort CIAC - Plant Mod Fee	(174,699.91)	(172,780.64)
720041	Amort CIAC - Plant Meter Fee	(7,025.45)	(5,176.75)
720042	Amort CIAC - Sewer Force Main	(2,748.15)	(2,748.34)
720043	Amort CIAC - Sewer Gravity Main	(39,758.21)	(38,905.07)
720044	Amort CIAC - Manholes	(3,842.64)	(2,939.94)
720046	Amort CIAC - Service to Customers	(4,645.69)	(4,401.62)
720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.42	889.44
811002	Interest - Revolver	(11,741.30)	36,736.57
811003	Standby Fees	59,796.74	62,155.64
815001	Intercompany Interest Expense	3,781,886.17	3,672,556.03
816004	Interest - Other	58,472.30	-
817001	Interest Income - General	(179.39)	-
820001	AFUDC (for equity capital)	(257,417.07)	(186,668.09)
830001	Gain/Loss - Sale of Fixed Assets	(31,726.15)	(87,881.45)
842003	Other Gains and Losses	-	(42,866.75)
843003	CIAC Gross-Up Tax	-	(105,330.85)
910001	Federal Income Taxes	2,216,563.11	-
910002	State Income Taxes	-	(28.09)
920001	Deferred Federal Income Taxes	(199,145.32)	(496,405.16)
920002	Deferred State Income Taxes	143,992.00	63,047.18
920003	Investment Tax Credit Amortization	(519.00)	(519.00)

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 2

Consolidated Trial Balance:

Acct Type	Fusion Account	Fusion Account	CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
			Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Balance Sheet	111282	Cash - BoA - NC	-	-	-	-	-	-
Balance Sheet	111304	Petty Cash CNC - BoA 1651884	-	-	-	-	-	-
Balance Sheet	111470	Cash - Bldg	-	40,179.39	40,179.39	-	-	-
Balance Sheet	112102	Accounts Receivable - USD	9,960.40	3,281,915.81	3,291,876.21	-	-	-
Balance Sheet	112202	Allowance for Doubtful Accounts - USD	(1,236.00)	(932,293.53)	(933,529.53)	-	-	-
Balance Sheet	112301	Unbilled Revenue	1,674,875.56	-	1,674,875.56	205,251.97	(152,871.47)	(52,619.50)
Balance Sheet	113101	Materials and Supplies	-	-	-	-	-	-
Balance Sheet	113102	Inventory	47,529.85	99,211.71	146,741.56	6,789.62	-	6,789.62
Balance Sheet	113207	Prepaid Reimbursements	-	-	-	-	-	-
Balance Sheet	113209	Prepaid Other	-	37,452.19	37,452.19	-	5,703.20	5,703.20
Balance Sheet	113211	Deposits	-	406,983.32	406,983.32	-	61,975.17	61,975.17
Balance Sheet	113301	Misc Receivable	-	59,975.00	59,975.00	-	-	-
Balance Sheet	113603	Intercompany Automatic Account	(42,329.72)	(35,303,508.52)	(35,345,838.24)	-	(9,025,926.67)	(9,025,926.67)
Balance Sheet	113711	Misc Other Current Assets	-	-	-	-	-	-
Balance Sheet	113712	Preliminary Survey and Investigation Accrued	-	39,391.74	39,391.74	-	5,998.55	5,998.55
Balance Sheet	113799	HCM Clearing	-	-	-	-	-	-
Balance Sheet	141101	Land and Rights General	-	717,824.25	717,824.25	-	13,989.82	13,989.82
Balance Sheet	141102	Land and Rights Pump	-	50,818.45	50,818.45	-	21,024.55	21,024.55
Balance Sheet	141103	Land and Rights Water	-	357,109.05	357,109.05	-	-	-
Balance Sheet	141104	Land and Rights Trans	-	18,896.02	18,896.02	-	-	-
Balance Sheet	141107	Land and Rights Treatment	-	39,167.18	39,167.18	-	-	-
Balance Sheet	141108	Land and Rights Reclaim	-	1,149.84	1,149.84	-	-	-
Balance Sheet	141199	Land Clearing	-	-	-	-	-	-
Balance Sheet	141201	Organization	1,293,859.34	73,688.47	1,367,547.81	94,482.28	21,065.68	115,547.96
Balance Sheet	141202	Franchises	267,759.58	89,232.49	356,992.07	-	-	93,178.13
Balance Sheet	141203	Struct and Improv General Plant	2,055,938.35	2,708.53	2,058,646.88	289,457.51	-	289,457.51
Balance Sheet	141204	Struct and Improv Service Supplies	4,465,608.71	16,278.59	4,481,887.30	201,865.14	392.78	202,257.92
Balance Sheet	141205	Struct and Improv Water Treat Plt	1,572,780.44	31,093.92	1,603,874.36	147,166.50	-	147,166.50
Balance Sheet	141206	Struct and Improv Trans Dist Plt	288,438.50	3,978.00	292,416.50	460.53	-	460.53
Balance Sheet	141207	Struct and Improv Collect Plant	103,601.49	979.22	104,580.71	150.00	-	150.00
Balance Sheet	141208	Struct and Improv Pump Plant	11,299,690.39	18,598.79	11,318,289.18	2,159,369.55	185.48	2,159,555.03
Balance Sheet	141209	Struct and Improv Reclaim Plant	20,050,256.41	-	20,050,256.41	1,837,411.82	-	1,837,411.82
Balance Sheet	141210	Struct and Improv Reclaim WTP	2,585.74	685.19	3,270.93	-	-	-
Balance Sheet	141211	Struct and Improv Reclaim Wtr Dist	180,480.92	-	180,480.92	2,477.00	-	2,477.00
Balance Sheet	141220	Struct and Improv Office	146,676.82	762,256.51	908,933.33	97,974.89	122,932.39	220,907.28
Balance Sheet	141221	Collecting Reservoirs	14,695.16	-	14,695.16	-	-	-
Balance Sheet	141223	Wells and Springs	14,603,513.72	213,135.68	14,816,649.40	518,778.22	-	518,778.22
Balance Sheet	141224	Infiltration Gallery	45,185.16	-	45,185.16	-	-	-
Balance Sheet	141225	Supply Mains	788,509.92	302.90	788,812.82	8,004.85	-	8,004.85
Balance Sheet	141226	Power Generation Equipment	460,589.23	-	460,589.23	-	-	-
Balance Sheet	141227	Electric Pump Equip Svc Pump	2,944,454.82	3,127.40	2,947,582.22	53,375.85	46.28	53,422.13
Balance Sheet	141228	Electric Pump Equip WTP	8,885,752.44	296,055.43	9,181,807.87	385,583.86	-	385,583.86
Balance Sheet	141229	Electric Pump Equip Trans Dist	3,899,130.76	2,156.67	3,901,287.43	63,011.89	81.51	63,093.40
Balance Sheet	141230	Water Treatment Equipment	5,625,394.19	184,273.46	5,809,667.65	1,103,109.65	-	1,103,109.65
Balance Sheet	141231	Dist Resv and Standpipes	8,196,939.18	704,307.32	8,901,246.50	901,355.22	10,000.27	911,355.49
Balance Sheet	141232	Trns and Distr Mains	35,491,938.15	51,126.77	36,003,064.92	1,892,091.57	33,241.96	1,925,333.53
Balance Sheet	141233	Service Lines	14,407,761.50	147,037.33	14,554,798.83	842,782.79	-	842,782.79
Balance Sheet	141234	Meters	6,324,924.20	188,747.27	6,513,671.47	188,359.14	396.78	188,755.92
Balance Sheet	141235	Meter Installations	2,057,560.53	615.00	2,058,175.53	179,595.78	-	179,595.78
Balance Sheet	141236	Hydrants	1,413,906.01	766.70	1,414,672.71	185,967.71	17.66	185,985.37
Balance Sheet	141237	Backflow Prevention Devices	45,312.22	-	45,312.22	151.08	-	151.08
Balance Sheet	141238	Power Gen Equip Coll Plt	107,625.19	-	107,625.19	-	-	-
Balance Sheet	141239	Power Gen Equip Pump Plt	53,340.84	-	53,340.84	68,263.85	-	68,263.85
Balance Sheet	141240	Power Gen Equip Treat Plt	308,116.54	-	308,116.54	-	-	-
Balance Sheet	141241	Sewer Force Main	3,802,928.07	61,991.29	3,864,919.36	227,006.20	-	227,006.20
Balance Sheet	141242	Sewer Gravity Main	17,893,123.27	494,360.84	18,387,484.11	5,330,922.73	(0.00)	5,330,922.73
Balance Sheet	141243	Manholes	1,477,375.62	229,481.95	1,706,857.57	49,843.28	-	49,843.28
Balance Sheet	141244	Special Collection Structures	7,032.04	-	7,032.04	775.00	-	775.00
Balance Sheet	141245	Service to Customers	2,179,150.69	-	2,179,150.69	272,828.54	-	272,828.54
Balance Sheet	141246	Flow Measure Devices	143,165.36	-	143,165.36	17,805.55	-	17,805.55
Balance Sheet	141247	Flow Measure Install	1,105.97	-	1,105.97	-	-	-
Balance Sheet	141248	Receiving Wells	388,568.32	-	388,568.32	-	-	-
Balance Sheet	141249	Pumping Equip Pump Plt	4,834,611.44	470.02	4,835,081.46	817,088.36	-	817,088.36
Balance Sheet	141250	Pumping Equip Reclaim WTP	37,868.13	-	37,868.13	78,717.31	-	78,717.31
Balance Sheet	141251	Pumping Equip Rel Wtr Dist	80,351.31	-	80,351.31	-	-	-
Balance Sheet	141252	Treat/Disp Equip Lagoon	594,848.97	210.00	595,058.97	55.89	-	55.89
Balance Sheet	141253	Treat/Disp Equip Trt Plt	18,763,603.56	690,273.58	19,453,877.14	2,828,541.35	-	2,828,541.35
Balance Sheet	141254	Treat/Disp Equip Reim Wtr	16,413.85	-	16,413.85	-	-	-
Balance Sheet	141255	Plant Sewers Treatment Plt	17,947,965.87	-	17,947,965.87	398,182.18	-	398,182.18
Balance Sheet	141256	Plant Sewers Reclaim Wtr	5,801.87	-	5,801.87	-	-	-
Balance Sheet	141257	Outfall Lines	645,213.20	-	645,213.20	37,906.13	-	37,906.13
Balance Sheet	141263	Reuse Dist Reservoirs	3,506.63	-	3,506.63	2,763.00	-	2,763.00
Balance Sheet	141264	Reuse Transmission and Dist	85,782.89	-	85,782.89	2,491.01	-	2,491.01
Balance Sheet	141268	Other and Misc Equip Source Supply	-	260.00	260.00	-	-	-
Balance Sheet	141269	Other and Misc Equip WTP	20,187.08	1,596.51	21,783.59	-	-	-
Balance Sheet	141271	Other Tangible Plant	15,942.13	37,218.64	53,160.77	-	-	-
Balance Sheet	141272	Other Plant Collection	10,854.15	10,611.93	21,466.08	(224.00)	-	(224.00)
Balance Sheet	141273	Other Plant Pump	468,118.73	2,930.68	471,049.41	3,441.51	-	3,441.51
Balance Sheet	141274	Other Plant Treatment	334,705.41	5,329.27	340,034.68	-	-	-
Balance Sheet	141275	Other Plant Reclaim Water Trt	-	650.00	650.00	8,371.71	-	8,371.71
Balance Sheet	141276	Other Plant Reclaim Water Dist	459.67	-	459.67	-	-	-
Balance Sheet	141278	Plant Alloc	734,760.75	-	734,760.75	-	-	-
Balance Sheet	141293	Plant Held for Future Use	-	(610,136.00)	(610,136.00)	-	-	-
Balance Sheet	141299	Utility Plant Clearing	-	-	-	-	-	-
Balance Sheet	141303	Office Furniture	139,267.48	786,267.85	925,535.33	5,778.30	86,028.94	91,807.24
Balance Sheet	141305	Stores Equipment	22,933.97	315.22	23,249.19	3,147.92	54.94	3,202.86
Balance Sheet	141306	Lab Equipment	223,388.43	103,077.02	326,465.45	20,696.11	-	20,696.11
Balance Sheet	141308	Tool Shop Equipment	710,331.15	924,207.03	1,634,538.18	122,321.31	1,587.22	123,908.53
Balance Sheet	141309	Power Operated Equipment	819,370.65	4,283.90	823,654.55	64,532.73	716.36	65,249.09
Balance Sheet	141310	Communications Equipment	249,389.81	251,691.18	501,080.99	108,203.46	10,039.21	118,242.67
Balance Sheet	141311	Misc Equipment	230,190.25	12,221.46	242,411.71	34,177.06	-	34,177.06
Balance Sheet	141399	Building and Equipment Clearing	-	-	-	-	-	-
Balance Sheet	141401	Vehicles	-	3,277,905.68	3,277,905.68	-	450,068.95	450,068.95
Balance Sheet	141499	Vehicles Clearing	-	-	-	-	-	-
Balance Sheet	141501	Computer Hardware	-	1,121.12	1,121.12	-	195.42	195.42
Balance Sheet	141502	Desktop/Laptop Computers	-	23,320.77	23,320.77	-	4,413.25	4,413.25
Balance Sheet	141503	Mainframe Computers	-	213,708.01	213,708.01	-	37,247.99	37,247.99
Balance Sheet	141504	Mini Comp Wtr	11,371.79	2,069,925.98	2,081,297.77	1,687.21	358,610.97	360,298.18
Balance Sheet	141601	Computer Software	-	166,791.79	166,791.79	-	29,070.87	29,070.87
Balance Sheet	141602	Comp Systems	109,012.35	5,197,924.21	5,306,936.56	-	889,371.15	889,371.15
Balance Sheet	141603	Micro Systems	-	105,210.18	105,210.18	-	18,337.44	18,337.44
Balance Sheet	141699	Computer Clearing	-	-	-	-	-	-
Balance Sheet	141702	CWIP - Captime	371,838.76	1,604,145.43	1,975,984.19	53,155.04	167,597.18	220,752.22
Balance Sheet	141703	CWIP - Interest During Construction	164,341.51	3,015,907.75	3,180,249.26	14,186.36	114,364.78	128,551.14
Balance Sheet	141704	CWIP - Engineering	987,871.92	5,424,839.06	6,412,710.98	310,561.10	208,973.62	519,534.72
Balance Sheet	141705	CWIP - Labor/Installation	(6,123.51)	13,791,946.39	13,785,822.88	-	596,284.05	596,284.05
Balance Sheet	141706	CWIP - Equipment	(529,945.81)	21,181,803.47	20,651,857.66	-	1,543,198.33	1,543,198.33
Balance Sheet	141707	CWIP - Material	-	3,495,409.53	3,495,409.53	-	111,509.29	111,509.29
Balance Sheet	141708	CWIP - Electrical	-	639,105.05	639,105.05	-	594.98	594.98
Balance Sheet	141709	CWIP - Piping	-	1,996,172.78	1,996,172.78	-	467,199.90	467,199.90
Balance Sheet	141710	CWIP - Site Work	(680.00)	279,150.25	278,470.25	-	2,597.22	2,597.22
Balance Sheet	141711	CWIP - Building Additions	(210,541.91)	282,811.69	72,269.78	-	1,642.08	1,642.08
Balance Sheet	141713	CWIP - Crane	-	595.00	595.00	-	-	-

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Consolidated Trial Balance:

Acct Type	Fusion Account	Fusion Account	CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
			Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Balance Sheet	141714	CWIP - Drilling Costs	-	839,924.45	839,924.45	-	-	-
Balance Sheet	141715	CWIP - Foundation	-	28,736.43	28,736.43	-	-	-
Balance Sheet	141716	CWIP - Land/Lease	322.78	275,954.40	276,277.18	-	-	-
Balance Sheet	141718	CWIP - Permits	22,868.20	-	22,868.20	-	-	-
Balance Sheet	141720	CWIP - Pumps/Equipment	-	4,355,392.27	4,355,392.27	-	415,014.70	415,014.70
Balance Sheet	141724	CWIP - Tank/ Cost of	(132,254.12)	1,134,360.98	1,002,106.86	-	81,307.28	81,307.28
Balance Sheet	141726	CWIP - Tank/Pneumatic	-	1,880,328.01	1,880,328.01	-	404,499.91	404,499.91
Balance Sheet	141727	CWIP - Tests/Drawdown	(21,450.61)	26,321.43	4,870.82	-	(36.14)	(36.14)
Balance Sheet	141729	CWIP - Well House	-	490,172.97	490,172.97	-	117,602.11	117,602.11
Balance Sheet	141732	CWIP - Transfer to Fixed Assets	22,125.99	(78,448,638.97)	(78,426,512.98)	(1,255.61)	(4,822,596.24)	(4,823,851.85)
Balance Sheet	141735	CWIP - Building/Blower	-	24,949.20	24,949.20	-	-	-
Balance Sheet	141738	CWIP - Installation of Plant	-	754,491.57	754,491.57	-	-	-
Balance Sheet	141739	CWIP - Modification/Lift Str	-	16,627,021.65	16,627,021.65	-	403,393.02	403,393.02
Balance Sheet	141742	CWIP - Sand	-	95,600.00	95,600.00	-	-	-
Balance Sheet	141748	CWIP - Contractor/Labour	(395,289.25)	1,552,891.74	1,157,602.49	-	-	-
Balance Sheet	141749	CWIP - Architect/Design	-	106,895.24	106,895.24	-	226,668.23	226,668.23
Balance Sheet	141750	CWIP - Furniture	-	67,349.63	67,349.63	-	10,255.96	10,255.96
Balance Sheet	141761	CWIP - Construction	5,487,976.43	410,298.40	5,898,274.83	129,894.80	-	129,894.80
Balance Sheet	141762	CWIP - Other	743.75	-	743.75	-	-	-
Balance Sheet	141798	CWIP Clearing-Fixed Asset	(39,367.39)	(1,047.74)	(40,415.13)	(717.36)	-	(717.36)
Balance Sheet	141799	CWIP Clearing	-	-	-	42,293.94	-	42,293.94
Balance Sheet	141899	CIAC-Clearing	-	-	-	-	-	-
Balance Sheet	141901	Purchase Acquisition Adjustments	(3,137,528.17)	(1,711,050.85)	(4,848,579.02)	2,288,292.04	(783.23)	2,287,508.81
Balance Sheet	141999	PAA Clearing	-	-	-	-	-	-
Balance Sheet	142201	Acc Dep - Organization	681,673.74	(43,849.32)	637,824.42	(7,838.15)	(6,105.18)	(13,943.33)
Balance Sheet	142202	Acc Dep - Franchises	(128,678.63)	(43,489.72)	(172,168.35)	(19,066.80)	-	(19,066.80)
Balance Sheet	142203	Acc Dep - Struct and Improv General Plant	(558,240.79)	(787.59)	(559,028.38)	20,432.18	-	20,432.18
Balance Sheet	142204	Acc Dep - Struct and Improv Service Supplies	(1,159,956.59)	(14,526.94)	(1,174,483.53)	(53,824.07)	(112.15)	(53,936.22)
Balance Sheet	142205	Acc Dep - Struct and Improv Water Treat Plt	(243,290.86)	(9,679.13)	(252,969.99)	(77,913.30)	-	(77,913.30)
Balance Sheet	142206	Acc Dep - Struct and Improv Trans Dist Plt	23,454.72	(1,139.75)	22,314.97	(13.51)	-	(13.51)
Balance Sheet	142207	Acc Dep - Struct and Improv Collect Plant	(7,122.21)	(278.74)	(7,400.95)	(1.26)	-	(1.26)
Balance Sheet	142208	Acc Dep - Struct and Improv Pump Plant	(1,705,849.67)	(5,920.53)	(1,711,770.20)	60,921.04	(52.45)	60,868.59
Balance Sheet	142209	Acc Dep - Struct and Improv Treatment Plant	(3,736,366.33)	-	(3,736,366.33)	(147,375.86)	-	(147,375.86)
Balance Sheet	142210	Acc Dep - Struct and Improv Reclaim WTP	907.22	-	907.22	-	-	-
Balance Sheet	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(83,328.33)	(207.36)	(83,535.69)	(625.09)	-	(625.09)
Balance Sheet	142220	Acc Dep - Struct and Improv Office	(95,352.43)	(166,433.16)	(261,785.59)	(16,767.59)	(18,341.19)	(35,108.78)
Balance Sheet	142221	Acc Dep - Collecting Reservoirs	2,921.52	-	2,921.52	-	-	-
Balance Sheet	142223	Acc Dep - Wells and Springs	(5,849,876.72)	(92,046.99)	(5,941,923.71)	(314,327.67)	-	(314,327.67)
Balance Sheet	142224	Acc Dep - Infiltration Gallery	(15,029.68)	-	(15,029.68)	-	-	-
Balance Sheet	142225	Acc Dep - Supply Mains	(21,037.93)	(50.10)	(21,088.03)	(1,857.61)	-	(1,857.61)
Balance Sheet	142226	Acc Dep - Power Generation Equipment	(88,082.65)	-	(88,082.65)	-	-	-
Balance Sheet	142227	Acc Dep - Electric Pump Equip Sec Pump	(1,731,761.74)	(3,937.77)	(1,735,699.51)	56,243.36	(31.50)	56,211.86
Balance Sheet	142228	Acc Dep - Electric Pump Equip WTP	(2,007,485.43)	(118,941.57)	(2,126,427.00)	(215,846.82)	-	(215,846.82)
Balance Sheet	142229	Acc Dep - Electric Pump Equip Trans Dist	(2,346,216.20)	(2,842.68)	(2,349,058.88)	14,594.90	(109.72)	14,485.18
Balance Sheet	142230	Acc Dep - Water Treatment Equipment	(659,260.18)	(78,086.21)	(737,346.39)	(29,530.61)	-	(29,530.61)
Balance Sheet	142231	Acc Dep - Dist Resv and Standpipes	(1,739,624.60)	(269,920.52)	(2,009,545.12)	(264,606.39)	(1,401.44)	(266,007.83)
Balance Sheet	142232	Acc Dep - Trans and Distr Mains	(6,280,658.94)	(90,257.68)	(6,370,916.62)	(318,061.21)	-	(321,427.86)
Balance Sheet	142233	Acc Dep - Service Lines	(1,226,774.06)	(57,332.58)	(1,284,106.64)	78,070.34	(130.56)	77,939.78
Balance Sheet	142234	Acc Dep - Meters	(1,564,016.78)	(103,370.73)	(1,667,387.51)	(64,276.27)	(157.08)	(64,433.35)
Balance Sheet	142235	Acc Dep - Meter Installations	(695,258.24)	(247.27)	(695,505.51)	(65,374.74)	-	(65,374.74)
Balance Sheet	142236	Acc Dep - Hydrants	(332,650.95)	(233.48)	(332,884.43)	(85,213.14)	(5.65)	(85,218.79)
Balance Sheet	142237	Acc Dep - Backflow Prevention Devices	(2,885.42)	-	(2,885.42)	346.71	-	346.71
Balance Sheet	142238	Acc Dep - Power Gen Equip Coll Plt	(41,255.56)	-	(41,255.56)	-	-	-
Balance Sheet	142239	Acc Dep - Power Gen Equip Pump Plt	(34,800.81)	-	(34,800.81)	(20,359.54)	-	(20,359.54)
Balance Sheet	142240	Acc Dep - Power Gen Equip Treat Plt	(136,849.15)	-	(136,849.15)	-	-	-
Balance Sheet	142241	Acc Dep - Sewer Force Main	(1,368,675.08)	(9,423.86)	(1,378,098.94)	(138,025.03)	-	(138,025.03)
Balance Sheet	142242	Acc Dep - Sewer Gravity Main	(7,165,143.51)	(109,682.31)	(7,274,825.82)	(1,447,564.70)	-	(1,447,564.70)
Balance Sheet	142243	Acc Dep - Manholes	(54,832.57)	(69,628.18)	(60,760.73)	10,457.04	-	10,457.04
Balance Sheet	142244	Acc Dep - Special Collection Structures	88.85	-	88.85	-	-	(105.83)
Balance Sheet	142245	Acc Dep - Service to Customers	140,096.17	-	140,096.17	157,764.64	-	157,764.64
Balance Sheet	142246	Acc Dep - Flow Measure Devices	32,877.60	-	32,877.60	(6,297.30)	-	(6,297.30)
Balance Sheet	142247	Acc Dep - Flow Measure Install	(346.54)	-	(346.54)	-	-	-
Balance Sheet	142248	Acc Dep - Receiving Wells	17,948.93	-	17,948.93	-	-	-
Balance Sheet	142249	Acc Dep - Pumping Equip Pump Plt	(857,570.21)	(5,277.23)	(862,847.44)	(268,426.05)	-	(268,426.05)
Balance Sheet	142250	Acc Dep - Pumping Equip Reclaim WTP	(5,080.52)	-	(5,080.52)	6,087.12	-	6,087.12
Balance Sheet	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(29,243.53)	-	(29,243.53)	-	-	-
Balance Sheet	142252	Acc Dep - Treat/Disp Equip Lagoons	(249,687.84)	(103.15)	(249,790.99)	179.88	-	179.88
Balance Sheet	142253	Acc Dep - Treat/Disp Equip Trt Plt	(7,380,698.51)	(306,823.25)	(7,687,521.76)	(572,563.34)	-	(572,563.34)
Balance Sheet	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	9,213.31	-	9,213.31	-	-	-
Balance Sheet	142255	Acc Dep - Plant Sewers Treatment Plt	(1,409,228.46)	-	(1,409,228.46)	(117,418.83)	-	(117,418.83)
Balance Sheet	142256	Acc Dep - Plant Sewers Reclaim Wtr	(1,098.06)	(970.22)	(2,068.28)	-	(24.94)	(24.94)
Balance Sheet	142257	Acc Dep - Outfall Lines	(915.82)	-	(915.82)	7,939.14	-	7,939.14
Balance Sheet	142263	Acc Dep - Reuse Dist Reservoirs	(865.21)	-	(865.21)	(833.85)	-	(833.85)
Balance Sheet	142264	Acc Dep - Reuse Transmission and Dist	(8,535.56)	-	(8,535.56)	223.65	-	223.65
Balance Sheet	142268	Acc Dep - Other and Misc Equip Source Supply	-	(86.68)	(86.68)	-	-	-
Balance Sheet	142269	Acc Dep - Other and Misc Equip WTP	(1,782.52)	(530.56)	(2,313.08)	-	-	-
Balance Sheet	142271	Acc Dep - Other Tangible Plant	25,522.43	(520,825.18)	(495,302.75)	240.33	(121.34)	118.99
Balance Sheet	142272	Acc Dep - Other Plant Collection	(3,435.18)	(3,346.88)	(6,782.06)	974.47	-	974.47
Balance Sheet	142273	Acc Dep - Other Plant Pump	(17,873.14)	(956.42)	(18,809.56)	(577.39)	-	(577.39)
Balance Sheet	142274	Acc Dep - Other Plant Treatment	(15,696.24)	(1,734.63)	(17,430.87)	-	-	-
Balance Sheet	142275	Acc Dep - Other Plant Reclaim Water Trt	-	(212.44)	(212.44)	(1,729.01)	-	(1,729.01)
Balance Sheet	142276	Acc Dep - Other Plant Reclaim Water Dist	(146.80)	-	(146.80)	-	-	-
Balance Sheet	142278	Acc Dep - Plant Alloc	(89,804.58)	-	(89,804.58)	-	-	-
Balance Sheet	142299	Acc Dep - Land	-	-	-	-	-	-
Balance Sheet	142303	Acc Dep - Office Furniture	(100,095.37)	(588,154.71)	(688,250.08)	(4,774.55)	(43,932.93)	(48,707.48)
Balance Sheet	142305	Acc Dep - Stores Equipment	373.72	(14.55)	359.17	407.73	(2.55)	405.18
Balance Sheet	142306	Acc Dep - Lab Equipment	(55,434.01)	(110,174.06)	(165,608.07)	(2,958.54)	-	(2,958.54)
Balance Sheet	142308	Acc Dep - Tool Shop Equipment	(337,614.59)	(625,531.27)	(963,145.86)	(76,389.47)	(1,173.73)	(77,563.20)
Balance Sheet	142309	Acc Dep - Power Operated Equipment	(143,398.38)	(131.43)	(143,529.81)	(21,187.66)	(5.90)	(21,193.56)
Balance Sheet	142310	Acc Dep - Communications Equipment	(385,048.21)	(282,403.66)	(667,451.87)	3,584.83	(11,964.18)	(8,379.35)
Balance Sheet	142311	Acc Dep - Misc Equipment	(50,461.00)	(6,703.31)	(57,164.31)	1,784.71	-	1,784.71
Balance Sheet	142401	Acc Dep - Vehicles	-	(2,499,140.60)	(2,499,140.60)	-	(387,957.11)	(387,957.11)
Balance Sheet	142501	Acc Dep - Computer Hardware	-	(281.29)	(281.29)	-	(49.04)	(49.04)
Balance Sheet	142502	Acc Dep - Desktop/Laptop Computers	-	(2,582.39)	(2,582.39)	-	(450.07)	(450.07)
Balance Sheet	142503	Acc Dep - Mainframe Computers	-	(213,708.01)	(213,708.01)	-	(37,247.99)	(37,247.99)
Balance Sheet	142504	Acc Dep - Mini Comp Wtr	(2,408.66)	(1,796,076.33)	(1,798,484.99)	(560.82)	(312,676.81)	(313,257.63)
Balance Sheet	142601	Acc Dep - Computer Software	-	(38,587.18)	(38,587.18)	-	(6,725.50)	(6,725.50)
Balance Sheet	142602	Acc Dep - Comp Systems	(18,167.88)	(4,573,946.79)	(4,592,114.67)	-	(780,615.46)	(780,615.46)
Balance Sheet	142603	Acc Dep - Micro Systems	-	(105,210.18)	(105,210.18)	-	(18,337.44)	(18,337.44)
Balance Sheet	142901	Acc Dep - Purchase Acquisition Adjustments	2,924,665.90	468,412.84	3,393,078.74	(1,427,504.38)	183.61	(1,427,320.77)
Balance Sheet	170001	Regulatory Assets in Progress	-	1,587,501.65	1,587,501.65	-	-	-
Balance Sheet	170002	RCIP - Attorney Fees	-	1,285,745.01	1,285,745.01	-	197,931.56	197,931.56
Balance Sheet	170003	RCIP - Capitalized Time	-	254,242.49	254,242.49	-	327,816.37	327,816.37
Balance Sheet	170004	RCIP - Administrative	-	254,242.49	254,242.49	-	25,370.25	25,370.25
Balance Sheet	170005	RCIP - Travel	81.76	48,484.53	48,566.29	(25.92)	6,331.83	6,305.91
Balance Sheet	170006	RCIP - Consulting Fees	-	329,956.40	329,956.40	-	43,507.21	43,507.21
Balance Sheet	170007	RCIP - Transfer to DEF	-	(3,111,664.47)	(3,111,664.47)	-	(540,918.69)	(540,918.69)
Balance Sheet	170008	Regulatory Assets Being Amortized	131,270.39	182,837.76	314,108.15	-	-	-
Balance Sheet	170009	Rate Case Being Amortized	27,995.41	1,796,792.64	1,824,788.05	-	324,219.62	324,219.62
Balance Sheet	170011	Rate Case Accum Amort	(159,265.80)	(1,299,337.33)	(1,458,603.13)	-	(205,648.53)	(205,648.53)
Balance Sheet	170099	Regulatory Asset Clearing	-	-	-	-	-	-
Balance Sheet	181002	Def Chgs - Tank Maint and Repair	4,082,350.17	378,794.09	4,461,144.26	252,355.80	49,715.21	302,071.01
Balance Sheet	181003	Def Chgs - Relocation	-	1,700.42	1,700.42	-	219.77	219.77

Consolidated Trial Balance:

		CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
Acct Type	Fusion Account	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Balance Sheet	181005 Def Chgs - Hurricane/Storm	2,019.03	-	2,019.03	15,154.86	-	15,154.86
Balance Sheet	181006 Def Chgs - Other Water and Sewer	140.00	2,364.12	2,504.12	-	-	412.06
Balance Sheet	181007 Def Chgs - Revolu Yr Testing	779,723.27	5,509.86	785,233.13	34,951.75	420.14	35,371.89
Balance Sheet	181008 Def Chgs - Sludge Hauling	7,500.00	93,918.66	101,418.66	-	-	-
Balance Sheet	181015 Def Chgs - Other	3,162,597.08	228,398.80	3,390,995.88	55,642.53	-	55,642.53
Balance Sheet	181099 Def Chg-Clearing	-	-	-	-	-	-
Balance Sheet	182002 Acc Amort - Def Chgs - Tank Maint and Repair	(2,403,554.73)	(248,482.16)	(2,652,036.89)	(210,813.49)	(27,002.56)	(237,816.05)
Balance Sheet	182003 Acc Amort - Def Chgs - Relocation	(1,490.03)	(1,490.25)	(2,980.28)	(183.12)	(183.12)	(366.24)
Balance Sheet	182005 Acc Amort - Def Chgs - Hurricane/Storm	(2,019.03)	-	(2,019.03)	(15,154.86)	-	(15,154.86)
Balance Sheet	182006 Acc Amort - Def Chgs - Other Water and Sewer	(44.32)	(2,364.12)	(2,408.44)	-	-	(412.06)
Balance Sheet	182007 Acc Amort - Def Chgs - Multi Yr Testing	(760,907.51)	(5,509.86)	(766,417.37)	(32,845.53)	(420.14)	(33,265.67)
Balance Sheet	182008 Acc Amort - Def Chgs - Sludge Hauling	(7,500.00)	(93,918.66)	(101,418.66)	-	-	-
Balance Sheet	182015 Acc Amort - Def Chgs - Other	(2,517,404.89)	(228,398.80)	(2,745,803.69)	(55,642.53)	-	(55,642.53)
Balance Sheet	194006 Other Non-Current Assets	-	1,169,234.79	1,169,234.79	-	203,790.94	203,790.94
Balance Sheet	194007 Operating Lease Right-of-use Assets	-	712,978.19	712,978.19	-	108,571.88	108,571.88
Balance Sheet	221102 Trade Accounts Payable - USD	(464,062.32)	(683,060.87)	(1,147,123.19)	(78,387.71)	(100,963.98)	(179,351.69)
Balance Sheet	221103 Trade Accounts Payable RNV Clearing	(298,993.84)	(4,644.10)	(303,637.94)	(31,661.76)	172.36	(31,489.40)
Balance Sheet	221104 Receipt Clearing	-	(17,808.50)	(17,808.50)	-	-	(2,711.87)
Balance Sheet	221203 Accounts Payable - Other	(9,950.90)	(44,360.59)	(54,311.49)	(860.00)	(4,326.28)	(5,186.28)
Balance Sheet	222101 Accrued Expenses	(255,340.21)	(41,898.39)	(297,238.60)	(51,349.97)	(4,997.72)	(56,347.69)
Balance Sheet	222102 Accrued Electric	-	-	-	-	-	-
Balance Sheet	222103 Accrued Water	-	-	-	-	-	-
Balance Sheet	222104 Accrued Sewer	-	-	-	-	-	-
Balance Sheet	222202 Bonus Accrual	-	(109,660.15)	(109,660.15)	-	(16,698.98)	(16,698.98)
Balance Sheet	222206 Accrued Payroll	-	-	-	-	-	-
Balance Sheet	223101 Accrued Taxes General	12,792.76	(54,705.80)	(41,913.04)	-	(9,534.94)	(9,534.94)
Balance Sheet	223105 Accrued Franchise Tax A	-	0.19	0.19	-	0.06	0.06
Balance Sheet	223106 Accrued Utility and Commission	-	0.14	0.14	-	0.07	0.07
Balance Sheet	223205 Accrued Sales Tax	-	(448.16)	(448.16)	-	(13.52)	(13.52)
Balance Sheet	223206 Accrued Use Tax	(31.47)	130.03	98.56	(0.67)	38.10	37.43
Balance Sheet	223304 Accrued Employment FICA	-	(90.09)	(90.09)	-	(15.69)	(15.69)
Balance Sheet	223305 Accrued Employment Medicare	-	(20.97)	(20.97)	-	(3.68)	(3.68)
Balance Sheet	223306 Accrued Unemployment Tax - Federal	-	(8.71)	(8.71)	-	(1.51)	(1.51)
Balance Sheet	223307 Accrued Unemployment Tax - State	-	(14.52)	(14.52)	-	(2.54)	(2.54)
Balance Sheet	223502 Accrued State Income Tax	10,971.77	(53,784.09)	(42,812.32)	-	(12,114.77)	(12,114.77)
Balance Sheet	224003 Accrued Interest - Customer Deposits	-	(37,793.78)	(37,793.78)	-	(4,106.75)	(4,106.75)
Balance Sheet	231001 Customer Deposits	-	(265,144.92)	(265,144.92)	-	(27,615.21)	(27,615.21)
Balance Sheet	231003 Customer Refunds	24,845.18	(55,008.41)	(30,163.23)	125.92	(5,891.80)	(5,765.88)
Balance Sheet	232001 Deferred Revenue	(43,761.35)	-	(43,761.35)	(17,116.73)	-	(17,116.73)
Balance Sheet	233002 Intercompany Trade Accounts Payable - USD	(53,821.28)	(58,395,365.91)	(58,449,187.19)	-	(290,463.94)	(290,463.94)
Balance Sheet	255001 Deferred Federal Tax Liabilities	(128,581.68)	(4,776,756.69)	(4,905,338.37)	-	(663,022.24)	(663,022.24)
Balance Sheet	255002 Deferred State Tax Liabilities	(143,992.00)	41,648.72	(102,343.28)	-	7,712.11	7,712.11
Balance Sheet	260001 Unamortized Investment Tax Credits	-	(10,085.25)	(10,085.25)	-	-	-
Balance Sheet	260003 NonQual - Deferred Compensation	-	(275,530.37)	(275,530.37)	-	(48,023.36)	(48,023.36)
Balance Sheet	260016 Due to Parent Deferred Credit	-	(883,851.67)	(883,851.67)	-	(154,050.35)	(154,050.35)
Balance Sheet	260017 Deferred Credits Other	(1,441.04)	(402,016.76)	(403,457.80)	-	(824,374.27)	(824,374.27)
Balance Sheet	260023 Operating Lease Liabilities	-	(2,274,945.03)	(2,274,945.03)	-	(396,509.90)	(396,509.90)
Balance Sheet	271001 CIAC - Organization	-	-	-	-	-	-
Balance Sheet	271003 CIAC - Structure/Improvement Sec Supply	(51,492.56)	-	(51,492.56)	-	-	-
Balance Sheet	271004 CIAC - Structure/Improvement WTP	(43,000.00)	-	(43,000.00)	-	-	-
Balance Sheet	271007 CIAC - Structure/Improvement Pump Plant Ls	(644,068.41)	-	(644,068.41)	-	-	-
Balance Sheet	271008 CIAC - Structure/Improvement Treatment Plant	(402,016.76)	-	(402,016.76)	-	-	-
Balance Sheet	271011 CIAC - Structure/Improvement Generator Plant	(1,419,445.69)	(1,262,699.00)	(2,682,144.69)	(5,554,903.37)	-	(5,554,903.37)
Balance Sheet	271017 CIAC - Wells and Springs	(1,013,272.50)	-	(1,013,272.50)	-	-	-
Balance Sheet	271019 CIAC - Electric Pump Equipment Sec Pump	(27,158.27)	-	(27,158.27)	-	-	-
Balance Sheet	271020 CIAC - Electric Pump Equipment WTP	(86,987.46)	-	(86,987.46)	-	-	-
Balance Sheet	271021 CIAC - Electric Pump Equipment Trans Dist	(200,932.40)	-	(200,932.40)	-	-	-
Balance Sheet	271022 CIAC - Water Treatment Equipment	(47,680.50)	-	(47,680.50)	-	-	-
Balance Sheet	271023 CIAC - Dist Resv and S	(183,880.71)	-	(183,880.71)	-	-	-
Balance Sheet	271024 CIAC - Trans and Distr Mains	(2,850,862.18)	(56,962.40)	(2,907,824.58)	(25,920.27)	-	(25,920.27)
Balance Sheet	271025 CIAC - Service Lines	(268,291.28)	-	(268,291.28)	(24,247.27)	-	(24,247.27)
Balance Sheet	271026 CIAC - Meters	(25,400.00)	-	(25,400.00)	-	-	-
Balance Sheet	271028 CIAC - Hydrants	(191,106.00)	(145,371.09)	(336,477.09)	(7,158.34)	(61,236.91)	(68,395.25)
Balance Sheet	271029 CIAC - Backflow Prevent D	(4,000.00)	-	(4,000.00)	-	-	-
Balance Sheet	271034 CIAC - Misc Equipment	(164,749.50)	-	(164,749.50)	-	-	-
Balance Sheet	271035 CIAC - Other Tangible Plant	(17,618,446.27)	(889,927.00)	(18,508,373.27)	(1,711,200.71)	-	(1,711,200.71)
Balance Sheet	271036 CIAC - Tap Fee	(8,078,859.11)	(37,865.10)	(8,116,724.21)	(868,786.36)	(4,564.43)	(873,350.79)
Balance Sheet	271037 CIAC - Management Fee	(31,200.00)	(150.00)	(31,350.00)	-	-	-
Balance Sheet	271039 CIAC - Res Cap Fee	(39,250.00)	-	(39,250.00)	(707,192.75)	-	(707,192.75)
Balance Sheet	271040 CIAC - Plant Mod Fee	(6,921,776.17)	(6,800.00)	(6,928,576.17)	(403,620.00)	-	(403,620.00)
Balance Sheet	271041 CIAC - Plant Meter Fee	(275,985.01)	(2,234.63)	(278,219.64)	(14,125.00)	(163.02)	(14,288.02)
Balance Sheet	271042 CIAC - Sewer Force Main	(167,394.06)	-	(167,394.06)	-	-	-
Balance Sheet	271043 CIAC - Sewer Gravity Main	(2,020,083.11)	-	(2,020,083.11)	(59,811.45)	-	(59,811.45)
Balance Sheet	271044 CIAC - Manholes	(306,298.04)	-	(306,298.04)	-	-	-
Balance Sheet	271046 CIAC - Service to Customers	(253,491.38)	-	(253,491.38)	-	-	-
Balance Sheet	271054 CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	-	44,800.00	-	-	-
Balance Sheet	272001 Acc Amort CIAC - Organization	-	50,770.21	50,770.21	(49,456.42)	-	(49,456.42)
Balance Sheet	272003 Acc Amort CIAC - Structure/Improvement Sec Supply	13,618.93	-	13,618.93	-	-	-
Balance Sheet	272004 Acc Amort CIAC - Structure/Improvement WTP	12,018.24	-	12,018.24	-	-	-
Balance Sheet	272007 Acc Amort CIAC - Structure/Improvement Pump Plant Ls	188,966.88	-	188,966.88	-	-	-
Balance Sheet	272008 Acc Amort CIAC - Structure/Improvement Treat Plant	111,430.21	-	111,430.21	-	-	-
Balance Sheet	272011 Acc Amort CIAC - Structure/Improvement Generator Plant	7,930,284.37	446,678.97	8,376,963.34	3,003,257.18	-	3,003,257.18
Balance Sheet	272017 Acc Amort CIAC - Wells and Springs	425,513.75	-	425,513.75	-	-	-
Balance Sheet	272019 Acc Amort CIAC - Electric Pump Equipment Sec Pump	16,636.48	-	16,636.48	-	-	-
Balance Sheet	272020 Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	26,654.36	-	26,654.36	-	-	-
Balance Sheet	272021 Acc Amort CIAC - Electric Pump Equipment Trans Dist	123,087.82	-	123,087.82	-	-	-
Balance Sheet	272022 Acc Amort CIAC - Water Treatment Equipment	13,286.38	-	13,286.38	-	-	-
Balance Sheet	272023 Acc Amort CIAC - Dist Resv and S	49,177.23	-	49,177.23	-	-	-
Balance Sheet	272024 Acc Amort CIAC - Trans and Distr Mains	614,228.50	11,941.86	626,170.36	3,196.80	-	3,196.80
Balance Sheet	272025 Acc Amort CIAC - Service Lines	52,465.04	-	52,465.04	2,990.36	-	2,990.36
Balance Sheet	272026 Acc Amort CIAC - Meters	4,865.03	-	4,865.03	-	-	-
Balance Sheet	272028 Acc Amort CIAC - Hydrants	50,670.72	70,020.78	120,691.50	1,103.37	29,495.93	30,599.30
Balance Sheet	272029 Acc Amort CIAC - Backflow Prevent D	3,438.04	-	3,438.04	-	-	-
Balance Sheet	272034 Acc Amort CIAC - Misc Equipment	43,573.71	-	43,573.71	-	-	-
Balance Sheet	272036 Acc Amort CIAC - Other Tangible Plant	9,287,496.39	395,247.41	9,682,743.80	1,156,172.33	-	1,156,172.33
Balance Sheet	272037 Acc Amort CIAC - Tap Fee	2,329,649.69	988.61	2,330,638.30	230,840.60	120.39	230,960.99
Balance Sheet	272039 Acc Amort CIAC - Management Fee	10,172.83	3.96	10,176.79	-	-	-
Balance Sheet	272039 Acc Amort CIAC - Res Cap Fee	7,542.79	-	7,542.79	161,679.10	-	161,679.10
Balance Sheet	272040 Acc Amort CIAC - Plant Mod Fee	2,008,569.18	159.12	2,008,728.30	116,419.18	-	116,419.18
Balance Sheet	272041 Acc Amort CIAC - Plant Meter Fee	48,824.12	60.79	48,884.91	1,215.63	5.09	1,220.72
Balance Sheet	272042 Acc Amort CIAC - Sewer Force Main	20,795.75	-	20,795.75	-	-	-
Balance Sheet	272043 Acc Amort CIAC - Sewer Gravity Main	410,862.84	-	410,862.84	7,377.00	-	7,377.00
Balance Sheet	272044 Acc Amort CIAC - Manholes	32,748.61	-	32,748.61	-	-	-
Balance Sheet	272046 Acc Amort CIAC - Service to Customers	38,978.23	-	38,978.23	-	-	-
Balance Sheet	272054 Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(10,619.81)	-	(10,619.81)	-	-	-
Balance Sheet	280001 AIAC	-	(32,940.00)	(32,940.00)	-	-	-
Balance Sheet	311001 Common Stock	-	(1,000.00)	(1,000.00)	-	-	-
Balance Sheet	320001 Paid-In Capital	-	(7,725,440.41)	(7,725,440.41)	-	(3,373,236.82)	(3,373,236.82)
Balance Sheet	340001 Retained Earnings - Beginning balance	-	(32,298,726.62)	(32,298,726.62)	-	(4,918,430.01)	(4,918,430.01)
Balance Sheet	340003 Net income for the year	(15,719.98)	(6,072,237.23)	(6,087,957.21)	-	4,046,003.93	4,046,003.93
Income Statement	411001 Residential	(28,200,876.94)	-	(28,200,876.94)	(3,633,887.94)	-	(3,633,887.94)
Income Statement	411002 Commercial	(1,021,828.18)	-	(1,021,828.18)	(4,503.58)	-	(4,503.58)

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Consolidated Trial Balance:

CWSNC Uniform				Bradfield Farms/Fairfield Harbour/Treasure Cove				
Acct Type	Fusion Account	Fusion Account	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Income Statement	411005	Multi-Family	(3.06)	-	(3.06)	-	-	-
Income Statement	411006	Condominiums	(0.89)	-	(0.89)	-	-	-
Income Statement	411008	Purchase Water Billed	(801,370.00)	-	(801,370.00)	-	-	-
Income Statement	411009	Purchase Sewer Billed	(275,259.23)	-	(275,259.23)	-	-	-
Income Statement	411022	Guarantee	(124,930.00)	-	(124,930.00)	(64,084.90)	-	(64,084.90)
Income Statement	411023	Residential - Measured	(4,166,800.09)	-	(4,166,800.09)	2,774.75	-	2,774.75
Income Statement	411024	Commercial - Measured	(1,371,192.54)	(65,918.90)	(1,437,111.44)	(19,664.22)	-	(19,664.22)
Income Statement	411028	Other Service - Measured	(120,631.40)	-	(120,631.40)	-	-	-
Income Statement	411029	Unmetered	(82,956.80)	-	(82,956.80)	-	-	-
Income Statement	411036	Services	-	-	-	-	-	-
Income Statement	411038	Services - Misc	(0.01)	0.22	0.21	-	0.08	0.08
Income Statement	411039	Other Revenue	(135,224.09)	-	(135,224.09)	(15,313.90)	-	(15,313.90)
Income Statement	411040	Revenue Accrued	(20,323.62)	-	(20,323.62)	6,871.50	-	6,871.50
Income Statement	411042	Forfeited Discounts	440.63	-	440.63	78.05	-	78.05
Income Statement	411058	Management Service Revenue	-	(28,711.06)	(28,711.06)	-	(5,018.04)	(5,018.04)
Income Statement	511001	Purchased Services-Water	1,628,563.67	3,487.23	1,632,050.90	-	608.77	608.77
Income Statement	511002	Purchased Services-Sewer	1,032,514.32	-	1,032,514.32	-	-	-
Income Statement	511003	Purchased Services-Gas	4,786.35	544.75	5,331.10	-	95.15	95.15
Income Statement	512001	Shop Supplies and Tools	14,989.39	19,227.56	34,216.95	782.40	3,361.40	4,143.80
Income Statement	512002	Repairs and Maintenance	473,059.84	46,689.82	519,749.66	169,885.41	7,590.81	177,476.22
Income Statement	512003	Main Breaks	5,610.49	2,729.46	8,339.95	180.00	475.78	655.78
Income Statement	512005	Valve Repair	948.00	191.66	1,139.66	-	33.68	33.68
Income Statement	512006	Manhole Maint	13,794.02	-	13,794.02	35.82	-	35.82
Income Statement	512007	Major Repairs	127.53	-	127.53	-	-	-
Income Statement	512008	Maintenance Electric Equip Repair	97,081.42	2,008.31	99,089.73	4,380.50	174.02	4,554.52
Income Statement	512009	Permits	36,205.02	50,050.87	86,255.89	2,720.00	8,708.54	11,428.54
Income Statement	512010	Sewer Rodding	214,910.81	901.39	215,812.20	8,498.82	-	8,498.82
Income Statement	512011	Sewer Sludge Hauling	503,266.23	-	503,266.23	-	90,677.27	90,677.27
Income Statement	512012	Deferred Maintenance Expense	617,517.90	80,392.98	697,910.88	11,152.08	9,794.10	20,946.18
Income Statement	512013	Excavation Restoration	5,250.91	45.03	5,295.94	103.69	7.92	111.61
Income Statement	512014	Communication Expense	45,416.23	39,843.93	85,260.16	257.40	6,974.91	7,232.31
Income Statement	512015	Equipment Rental	457.43	2,981.29	3,438.72	-	520.41	520.41
Income Statement	512016	Uniforms	24,513.90	22,775.31	47,289.21	1,973.59	1,133.17	3,106.76
Income Statement	512017	Weather/Hurricane/Fuel/Snow removal	22,103.57	8,006.08	30,109.65	4,677.25	1,365.17	6,042.42
Income Statement	512018	Safety Supplies/Expense	6,679.63	20,880.66	27,560.29	-	1,069.05	1,069.05
Income Statement	512020	Service Claims	-	-	-	-	-	-
Income Statement	512021	Landscaping	298,068.71	7,126.65	305,195.36	162.13	26,939.72	26,939.72
Income Statement	512022	Other Contracted Workers	7,969.00	946.86	8,915.86	-	165.20	165.20
Income Statement	512023	Pump Station R&M	2,210.00	-	2,210.00	-	-	-
Income Statement	512900	Other Plant and System Maintenance	133,876.36	1,518.07	135,354.43	18,878.94	270.18	19,149.12
Income Statement	513002	Meter Supplies	63.28	-	63.28	-	-	-
Income Statement	513003	Pipe, Plate, Gasket	4,680.59	-	4,680.59	-	-	-
Income Statement	513007	Rig Equip	1,904.63	308.57	2,213.20	-	54.16	54.16
Income Statement	513008	Electrical Equip	8,846.83	2,144.95	10,991.78	-	375.22	375.22
Income Statement	513009	Lighting Supplies	-	-	-	-	-	-
Income Statement	513010	Plant Air System	1,818.60	390.82	2,209.42	-	68.24	68.24
Income Statement	513011	Valves and Traps	-	-	-	-	-	-
Income Statement	513900	Other Materials and Supplies	122,558.21	104,768.48	227,326.69	14,757.01	17,899.15	32,656.16
Income Statement	514001	Chlorine	99,554.83	-	99,554.83	20,560.36	-	20,560.36
Income Statement	514002	Odor Control Chemicals	10,302.10	-	10,302.10	-	-	-
Income Statement	514900	Other Chemicals	633,034.06	1,004.78	634,038.84	95,543.35	175.92	95,719.27
Income Statement	515001	Laboratory Testing	170,518.50	30,965.70	201,484.20	14,531.54	233.63	14,765.17
Income Statement	515002	Test - Water/Sewer	230,375.44	2,742.60	233,118.04	15,344.12	404.35	15,748.47
Income Statement	515003	Test - Equipment/Chemical	3,337.32	27,220.70	30,558.02	350.54	552.92	903.46
Income Statement	515004	Test - Safe Drinking Water Act	2,035.69	314.05	2,349.74	-	55.03	55.03
Income Statement	516001	Service - Meter Reading	232,360.57	-	232,360.57	48,642.94	-	48,642.94
Income Statement	517001	Utility-Electric Power	1,911,670.20	(107.36)	1,911,562.84	219,965.11	70.44	220,035.55
Income Statement	521010	Salaries and Wages	3,530,490.09	1,379,949.66	4,910,439.75	306,180.86	24,011.72	347,192.58
Income Statement	521020	Salaries and Wages - Accrued	(28,864.59)	32,103.84	3,239.25	(1,759.92)	-	3,239.25
Income Statement	521040	Overtime	150,319.87	139,758.74	290,078.61	41,664.53	24,409.74	66,074.27
Income Statement	521060	Incentive Bonus	4,675.68	(35.02)	4,320.66	(60.52)	-	1,282.49
Income Statement	521070	EIP Bonus	-	62,706.59	62,706.59	-	10,962.67	10,962.67
Income Statement	521080	Bonus Other	5,568.08	2,834.93	8,403.01	176.84	494.34	671.18
Income Statement	522001	Capitalized Time	(769,335.02)	(93,973.34)	(863,308.36)	(138,143.05)	(16,327.51)	(154,470.56)
Income Statement	531001	401K Profit Sharing	115,226.72	46,418.09	161,644.81	9,392.21	8,112.31	17,504.52
Income Statement	531002	401K Match	94,675.67	51,979.82	146,655.49	8,766.96	-	17,763.14
Income Statement	532001	Health Admin and Stop Loss	-	139,739.32	139,739.32	-	24,425.54	24,425.54
Income Statement	532002	Dental	-	37,017.63	37,017.63	-	6,470.81	6,470.81
Income Statement	532005	Employee Insurance Deductions	-	(242,495.14)	(242,495.14)	-	(42,391.60)	(42,391.60)
Income Statement	532006	Health Insurance Claims	-	995,787.62	995,787.62	-	174,066.65	174,066.65
Income Statement	532008	Health Insurance	-	-	-	-	-	-
Income Statement	532009	Workers Compensation Insurance (WCB)	-	64,254.03	64,254.03	-	11,230.66	11,230.66
Income Statement	532012	Term Life Insurance	-	72,886.57	72,886.57	-	12,742.05	12,742.05
Income Statement	532013	Term Life Insurance Opt	-	(15,434.30)	(15,434.30)	-	(2,698.55)	(2,698.55)
Income Statement	532014	Depend Life Insurance Opt	-	-	-	-	-	-
Income Statement	532016	Education / Tuition	-	-	-	-	-	-
Income Statement	532900	Other Employee Benefits	-	8,694.92	8,694.92	-	1,519.09	1,519.09
Income Statement	540100	Consulting	-	14,706.95	14,706.95	-	2,569.03	2,569.03
Income Statement	540200	Accounting and Audit	-	-	-	-	-	-
Income Statement	540300	Recruitment	-	11,249.13	11,249.13	-	43.66	43.66
Income Statement	540400	Legal	37,342.58	31,857.40	69,199.98	-	2,381.27	2,381.27
Income Statement	540500	Payroll	-	-	-	-	-	-
Income Statement	540600	Tax	-	-	-	-	-	-
Income Statement	540700	Engineering	16,820.10	5,000.00	21,820.10	-	-	-
Income Statement	540800	Temporary Labor	440.00	-	440.00	-	-	-
Income Statement	541000	Environmental	-	-	-	47,500.00	-	47,500.00
Income Statement	541100	Management Fee	-	-	-	-	-	-
Income Statement	541200	Contractor Outside Services	540.00	-	540.00	-	-	-
Income Statement	541300	Employee Finder Fees	-	664.81	664.81	-	116.64	116.64
Income Statement	549000	Other Outside Services	51,833.10	101,482.94	153,316.04	-	8,610.63	8,610.63
Income Statement	550200	Computer Repair and Maintenance	-	8.60	8.60	-	1.52	1.52
Income Statement	550300	Computer Supplies	-	-	-	(1,734.07)	-	(1,734.07)
Income Statement	550400	Internet Services	-	663.62	663.62	-	115.85	115.85
Income Statement	550600	Computer Licensing	427.00	-	427.00	-	-	-
Income Statement	550700	Software	-	-	-	-	-	-
Income Statement	559900	Other Computer/IT Expenses	-	(85.87)	(85.87)	-	-	-
Income Statement	560100	General Liability Insurance	-	204,005.63	204,005.63	-	35,660.54	35,660.54
Income Statement	560200	Property Insurance	-	368,066.32	368,066.32	-	64,316.79	64,316.79
Income Statement	560300	Vehicle Insurance	-	104,991.89	104,991.89	-	18,351.41	18,351.41
Income Statement	560400	Uninsured Losses	72,721.19	84,801.35	157,522.54	-	14,811.52	14,811.52
Income Statement	560500	Other Insurance	200.00	124,149.91	124,349.91	-	21,653.85	21,653.85
Income Statement	571100	Building Rent	5,500.00	172,754.51	178,254.51	-	24,849.54	24,849.54
Income Statement	581100	Office Supplies	5,351.92	-	5,351.92	-	1,497.73	1,497.73
Income Statement	581200	Kitchen Supplies	-	2,662.47	2,662.47	-	433.43	433.43
Income Statement	581300	Cleaning Supplies	823.22	744.58	1,567.80	133.47	88.35	221.82
Income Statement	582100	Office Equipment	1,518.87	2,308.19	3,827.06	-	313.50	313.50
Income Statement	582200	Office Equipment - Rent/Leased	-	1,505.54	1,505.54	-	-	-
Income Statement	583100	Office Printing/Blueprints	855.18	12,883.89	13,739.07	160.09	17.47	177.56
Income Statement	583200	Office Publications/Subscriptions	-	-	-	-	-	-
Income Statement	583300	Artwork, Display and Banner	-	144.62	144.62	-	25.25	25.25
Income Statement	583400	Office Shipping Charges/Postage/Courier	10,553.01	26,744.25	37,297.26	110.83	4,243.77	4,354.60
Income Statement	583500	Office Duties and Brokerage	-	2,250.33	2,250.33	-	-	-
Income Statement	584100	Office Electric	601.39	2,393.38	2,994.77	-	2,285.38	2,285.38

Consolidated Trial Balance:

		CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove			
Acct Type	Fusion Account	Fusion Account	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Income Statement	584200	Office Gas/Heat	202.84	873.70	1,076.54	-	40.29	40.29
Income Statement	584300	Office Water	35,765.13	66.73	35,831.86	-	11.75	11.75
Income Statement	584900	Office Other Utilities	256.56	-	256.56	-	-	-
Income Statement	585100	Office Garbage Disposal/Removal	91,826.04	3,387.28	95,213.32	21,877.35	11.45	21,888.80
Income Statement	585200	Office Landscape/Mowing	27,762.50	491.92	28,254.42	-	85.94	85.94
Income Statement	585400	Office Security/Alarm System	1,260.00	1,680.03	2,940.03	-	52.49	52.49
Income Statement	585500	Office Cleaning Services	877.69	2,372.98	3,250.67	-	30.16	30.16
Income Statement	585900	Other Office Maintenance	2,216.24	3,709.07	5,925.31	-	-	-
Income Statement	586100	Landline/Telephone/Fax	21,564.52	30,000.58	51,565.10	-	1,658.68	1,658.68
Income Statement	586200	Cellular/Mobile Phones	-	39,213.68	39,213.68	-	6,841.59	6,841.59
Income Statement	587100	Holiday Events/Picnics	-	-	-	-	-	-
Income Statement	587200	Meals and Entertainment	-	-	-	-	-	-
Income Statement	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-
Income Statement	587500	Answering Service	-	10,023.65	10,023.65	-	1,751.28	1,751.28
Income Statement	587900	Other Office Expenses	-	5,653.30	5,653.30	-	393.64	393.64
Income Statement	591000	Accommodation/Hotel/Lodging	507.38	9,697.37	10,204.75	-	1,665.07	1,665.07
Income Statement	592000	Airfare	-	299.26	299.26	-	52.08	52.08
Income Statement	593000	Transportation excl. Airfare	-	2,243.90	2,243.90	-	392.09	392.09
Income Statement	594000	Travel - Meals and Entertainment	19.86	(127.20)	(107.34)	-	(22.20)	(22.20)
Income Statement	595000	Travel - Meals and Entertainment - 50% Tax Deductible	797.14	4,619.71	5,416.85	145.03	802.97	948.00
Income Statement	599900	Other Travel	2,269.35	26,376.03	28,645.38	-	4,602.60	4,602.60
Income Statement	601000	Vehicle Leasing	-	10,142.08	10,142.08	-	1,775.29	1,775.29
Income Statement	602000	Vehicle Fuel	-	286,345.19	286,345.19	-	50,046.96	50,046.96
Income Statement	603000	Vehicle Repairs and Maintenance	919.30	132,548.60	133,467.90	-	23,148.14	23,148.14
Income Statement	604000	Vehicle Registration/Licensing Fees	27.20	466.30	493.50	-	81.47	81.47
Income Statement	609000	Vehicle - Other Costs	389.53	17,179.17	17,568.70	-	3,002.96	3,002.96
Income Statement	611100	Rate Case Amortization	-	175,918.25	175,918.25	-	30,750.24	30,750.24
Income Statement	612100	Regulatory Fees	-	4,020.65	4,020.65	-	705.61	705.61
Income Statement	612900	Other Regulatory Expenses	-	119,666.01	119,666.01	-	20,876.51	20,876.51
Income Statement	621100	Advertising	700.06	76.82	776.88	-	13.44	13.44
Income Statement	622100	Bank Service Charges	-	1,340.20	1,340.20	-	-	-
Income Statement	623100	Donations for Registered Charities	-	8,521.93	8,521.93	-	1,493.11	1,493.11
Income Statement	624100	Licence Fees	369.57	2,999.04	3,368.61	-	523.74	523.74
Income Statement	625100	Penalties and Fines	6,102.69	-	6,102.69	-	-	-
Income Statement	626100	Education and Training	2,141.32	13,260.00	15,401.32	-	1,793.93	1,793.93
Income Statement	627100	Bad Debt Expense	383,692.97	-	383,692.97	46,867.78	-	46,867.78
Income Statement	627200	Bad Debt Collection Expense	-	-	-	-	-	-
Income Statement	627300	Uncollectible Accounts Accrual	(6,035.00)	(23,505.01)	(29,540.01)	(95.00)	11,526.01	11,431.01
Income Statement	628100	Billing Stock	-	-	-	-	-	-
Income Statement	628200	Billing Envelopes	-	-	-	-	-	-
Income Statement	628300	Billing Postage	-	-	-	-	-	-
Income Statement	628400	Customer Service Printing	22,649.09	166,964.25	189,613.34	1,879.16	29,135.40	31,014.56
Income Statement	628500	Customer Freight/Courier Charges	261.68	-	261.68	-	-	-
Income Statement	629100	Memberships and Dues	6,618.08	36,089.82	42,707.90	1,736.18	4,793.70	6,529.88
Income Statement	629500	Credit Card Expense Clearing	199.38	(11,905.25)	(11,705.87)	-	(2,078.26)	(2,078.26)
Income Statement	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-
Income Statement	629900	Other Misc. Expense	24,164.96	17,210.95	41,375.91	-	2,848.01	2,848.01
Income Statement	630002	Commission Ordered Adjustments	-	-	-	-	-	-
Income Statement	641100	FICA	278,943.25	120,532.37	399,475.62	22,495.20	21,057.72	43,552.92
Income Statement	642100	Federal Unemployment Tax	2,180.97	1,861.10	4,042.07	192.97	325.26	518.23
Income Statement	642200	State Unemployment Tax	7,526.76	5,377.62	12,904.38	710.20	938.87	1,649.07
Income Statement	643100	Franchise Taxes	120,946.00	-	120,946.00	-	-	-
Income Statement	643300	Personal Property Taxes	102,395.26	46,216.95	148,612.21	1,505.04	2,788.98	4,294.02
Income Statement	643400	Real Estate Taxes	92,665.36	322.69	92,988.05	13,055.82	149.72	13,205.54
Income Statement	643500	Sales And Use Taxes	-	-	-	-	-	-
Income Statement	643600	Utility/Commission Taxes	51,658.10	(0.03)	51,658.07	-	-	-
Income Statement	643700	Other General Taxes	(459.86)	(15,828.17)	(16,288.03)	-	(2,673.23)	(2,673.23)
Income Statement	691000	Corporate Allocation	-	4,112,708.37	4,112,708.37	-	718,758.60	718,758.60
Income Statement	692000	Regional Allocation	-	498,856.98	498,856.98	-	87,173.55	87,173.55
Income Statement	710201	Dep - Organization	32,548.64	1,738.83	34,287.47	1,782.46	630.01	2,412.47
Income Statement	710202	Dep - Franchises	6,693.95	2,230.81	8,924.76	1,870.06	-	1,870.06
Income Statement	710203	Dep - Struct and Improv General Plant	42,435.82	54.17	42,490.00	5,575.98	-	5,575.98
Income Statement	710204	Dep - Struct and Improv Water Treat Plt	88,417.75	324.02	88,741.77	3,900.35	9.40	3,909.75
Income Statement	710205	Dep - Struct and Improv Trans Dist Plt	30,436.01	621.87	31,057.88	2,925.38	-	2,925.38
Income Statement	710206	Dep - Struct and Improv Collect Plant	5,613.96	79.56	5,693.52	9.21	-	9.21
Income Statement	710207	Dep - Struct and Improv Pump Plant	1,919.93	19.58	1,939.51	1.26	-	1.26
Income Statement	710208	Dep - Struct and Improv Reclaim Wtr	215,251.55	372.84	215,624.39	40,326.06	2.84	40,328.90
Income Statement	710209	Dep - Struct and Improv Treatment Plant	499,362.17	-	499,362.17	53,583.39	-	53,583.39
Income Statement	710210	Dep - Struct and Improv Reclaim WTP	64.64	17.12	81.76	-	-	-
Income Statement	710211	Dep - Struct and Improv Reclaim Wtr Dist	4,505.96	-	4,505.96	53.68	-	53.68
Income Statement	710212	Dep - Struct and Improv Office	13,962.14	8,957.98	22,920.12	5,434.97	578.69	6,013.66
Income Statement	710221	Dep - Collecting Reservoirs	287.82	-	287.82	-	-	-
Income Statement	710223	Dep - Wells and Springs	290,400.92	4,262.71	294,663.63	10,365.96	-	10,365.96
Income Statement	710224	Dep - Infiltration Gallery	1,129.62	-	1,129.62	-	-	-
Income Statement	710225	Dep - Supply Mains	7,560.75	3.02	7,563.77	74.93	-	74.93
Income Statement	710226	Dep - Power Generation Equipment	21,227.81	-	21,227.81	-	-	-
Income Statement	710227	Dep - Electric Pump Equip Pump	415,940.78	443.03	416,383.81	6,124.88	10.34	6,135.22
Income Statement	710228	Dep - Electric Pump Equip WTP	299,290.11	9,868.41	309,158.52	17,261.54	-	17,261.54
Income Statement	710229	Dep - Electric Pump Equip Trans Dist	551,998.29	308.09	552,306.38	7,089.92	11.64	7,101.56
Income Statement	710230	Dep - Water Treatment Equipment	123,112.38	4,606.82	127,719.20	15,982.48	-	15,982.48
Income Statement	710231	Dep - Dist Resv and Standpipes	161,233.35	14,157.63	175,390.98	17,056.05	213.21	17,269.26
Income Statement	710232	Dep - Trans and Distr Mains	353,307.45	7,245.11	360,552.56	18,559.70	706.13	19,265.83
Income Statement	710233	Dep - Service Lines	286,584.82	2,940.74	289,525.56	16,857.45	9.13	16,866.58
Income Statement	710234	Dep - Meters	205,757.79	6,291.50	212,049.29	5,348.86	13.23	5,362.09
Income Statement	710235	Dep - Meter Installations	68,188.88	20.49	68,209.37	5,418.00	-	5,418.00
Income Statement	710236	Dep - Hydrants	33,749.22	19.16	33,768.38	4,279.31	0.44	4,279.75
Income Statement	710237	Dep - Backflow Prevention Devices	3,559.16	-	3,559.16	13.80	-	13.80
Income Statement	710238	Dep - Power Gen Equip Coll Plt	10,762.31	-	10,762.31	-	-	-
Income Statement	710239	Dep - Power Gen Equip Pump Plt	5,306.80	-	5,306.80	4,843.54	-	4,843.54
Income Statement	710240	Dep - Power Gen Equip Treat Plt	23,677.39	-	23,677.39	-	-	-
Income Statement	710241	Dep - Sewer Force Main	47,132.28	824.71	47,956.99	3,369.02	-	3,369.02
Income Statement	710242	Dep - Sewer Gravity Main	180,404.67	4,943.60	185,348.27	55,174.75	-	55,174.75
Income Statement	710243	Dep - Manholes	16,104.36	2,294.81	18,399.17	656.66	-	656.66
Income Statement	710244	Dep - Special Collection Structures	140.63	-	140.63	10.36	-	10.36
Income Statement	710245	Dep - Service to Customers	27,077.62	-	27,077.62	2,893.83	-	2,893.83
Income Statement	710246	Dep - Flow Measure Devices	5,566.13	-	5,566.13	607.19	-	607.19
Income Statement	710247	Dep - Flow Measure Install	44.23	-	44.23	-	-	-
Income Statement	710248	Dep - Receiving Wells	6,081.15	-	6,081.15	-	-	-
Income Statement	710249	Dep - Pumping Equip Pump Plt	638,746.70	116.34	638,863.04	106,175.79	-	106,175.79
Income Statement	710250	Dep - Pumping Equip Reclaim WTP	4,480.78	-	4,480.78	7,543.45	-	7,543.45
Income Statement	710251	Dep - Pumping Equip Rcl Wtr Dist	8,704.01	-	8,704.01	-	-	-
Income Statement	710252	Dep - Treat/Disp Equip Lagoon	14,838.17	5.25	14,843.42	1.39	-	1.39
Income Statement	710253	Dep - Treat/Disp Equip Trt Plt	467,261.29	17,256.83	484,518.12	70,271.71	-	70,271.71
Income Statement	710254	Dep - Treat/Disp Equip Rcln Wtr	434.41	-	434.41	-	-	-
Income Statement	710255	Dep - Plant Sewers Treatment Plt	392,845.31	-	392,845.31	9,869.72	-	9,869.72
Income Statement	710256	Dep - Plant Sewers Reclaim Wtr	138.35	-	138.35	-	-	-
Income Statement	710257	Dep - Outfall Lines	5,700.93	-	5,700.93	264.37	-	264.37
Income Statement	710263	Dep - Reuse Dist Reservoirs	70.09	-	70.09	55.26	-	55.26
Income Statement	710264	Dep - Reuse Transmission and Dist	1,628.27	-	1,628.27	49.82	-	49.82
Income Statement	710268	Dep - Other and Misc Equip Source Supply	-	6.50	6.50	-	-	-
Income Statement	710269	Dep - Other and Misc Equip WTP	343.20	39.91	383.11	-	-	-
Income Statement	710271	Dep - Other Tangible Plant	49,304.83	930.46	50,235.29	-	-	-
Income Statement	710272	Dep - Other Plant Collection	268.34	265.29	533.63	(4.84)	-	(4.84)

Consolidated Trial Balance:

Acct Type	Fusion Account	Fusion Account	CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
			Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Income Statement	710273	Dep - Other Plant Pump	5,570.36	73.25	5,643.61	64.76	-	64.76
Income Statement	710274	Dep - Other Plant Treatment	7,284.03	153.23	7,437.26	-	-	-
Income Statement	710275	Dep - Other Plant Reclaim Water Trt	-	16.25	16.25	196.02	-	196.02
Income Statement	710276	Dep - Other Plant Reclaim Water Dist	11.49	-	11.49	-	-	-
Income Statement	710303	Dep - Office Furniture	13,626.41	31,553.40	45,179.81	564.99	399.22	964.21
Income Statement	710305	Dep - Stores Equipment	740.03	-	740.03	70.70	-	70.70
Income Statement	710306	Dep - Lab Equipment	21,584.30	10,307.66	31,891.96	1,671.61	-	1,671.61
Income Statement	710308	Dep - Tool Shop Equipment	34,732.12	46,029.36	80,761.48	5,719.50	66.09	5,785.59
Income Statement	710309	Dep - Power Operated Equipment	63,322.15	51.68	63,373.83	5,949.99	5.90	5,955.89
Income Statement	710310	Dep - Communications Equipment	22,840.88	19,489.15	42,330.03	8,252.43	20.90	8,273.33
Income Statement	710311	Dep - Misc Equipment	7,931.55	651.85	8,583.40	843.64	-	843.64
Income Statement	710401	Dep - Vehicles	-	468,307.49	468,307.49	-	52,614.97	52,614.97
Income Statement	710501	Dep - Computer Hardware	-	1,493.05	1,493.05	-	260.55	260.55
Income Statement	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-
Income Statement	710504	Dep - Mini Comp Wtr	1,960.31	5,074.74	7,035.05	560.82	517.15	1,077.97
Income Statement	710602	Dep - Comp Systems	18,167.88	-	18,167.88	-	-	-
Income Statement	710901	Dep - Purchase Acquisition Adjustments	(96,463.77)	(42,235.75)	(138,699.52)	41,918.82	(18.74)	41,900.08
Income Statement	720001	Amort CIAC - Organization	-	-	-	-	-	-
Income Statement	720003	Amort CIAC - Structure/Improvement Src Supply	(1,271.39)	-	(1,271.39)	-	-	-
Income Statement	720004	Amort CIAC - Structure/Improvement WTP	-	(1,061.71)	(1,061.71)	-	-	-
Income Statement	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.21)	-	(16,047.21)	-	-	-
Income Statement	720008	Amort CIAC - Structure/Improvement Treat Plant	(10,674.78)	-	(10,674.78)	-	-	-
Income Statement	720011	Amort CIAC - Structure/Improvement Generator Plant	(295,079.46)	(25,253.98)	(320,333.44)	(110,535.51)	-	(110,535.51)
Income Statement	720017	Amort CIAC - Wells and Springs	(21,561.28)	-	(21,561.28)	-	-	-
Income Statement	720019	Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	-	(670.56)	-	-	-
Income Statement	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.80)	-	(2,147.80)	-	-	-
Income Statement	720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.21)	-	(4,961.21)	-	-	-
Income Statement	720022	Amort CIAC - Water Treatment Equipment	(1,177.27)	-	(1,177.27)	-	-	-
Income Statement	720023	Amort CIAC - Dist Resv and S	(4,679.50)	-	(4,679.50)	-	-	-
Income Statement	720024	Amort CIAC - Trans and Distr Mains	(61,377.13)	(569.62)	(61,946.75)	(518.40)	-	(518.40)
Income Statement	720025	Amort CIAC - Service Lines	(6,427.88)	-	(6,427.88)	(484.94)	-	(484.94)
Income Statement	720026	Amort CIAC - Meters	(765.41)	-	(765.41)	-	-	-
Income Statement	720028	Amort CIAC - Hydrants	(4,716.97)	(2,907.42)	(7,624.39)	(178.95)	(1,224.74)	(1,403.69)
Income Statement	720029	Amort CIAC - Backflow Prevent D	(400.00)	-	(400.00)	-	-	-
Income Statement	720034	Amort CIAC - Misc Equipment	(4,067.82)	-	(4,067.82)	-	-	-
Income Statement	720035	Amort CIAC - Other Tangible Plant	(427,127.02)	(22,248.17)	(449,375.19)	(28,411.53)	-	(28,411.53)
Income Statement	720036	Amort CIAC - Tap Fee	(192,426.07)	(998.61)	(193,424.68)	(16,925.33)	(120.39)	(17,045.72)
Income Statement	720037	Amort CIAC - Management Fee	(903.60)	(3.96)	(907.56)	-	-	-
Income Statement	720039	Amort CIAC - Res Cap Fee	(969.12)	-	(969.12)	(17,570.20)	-	(17,570.20)
Income Statement	720040	Amort CIAC - Plant Mod Fee	(166,562.89)	(159.12)	(166,722.01)	(7,977.90)	-	(7,977.90)
Income Statement	720041	Amort CIAC - Plant Meter Fee	(6,651.90)	(60.79)	(6,712.69)	(307.67)	(5.09)	(312.76)
Income Statement	720042	Amort CIAC - Sewer Force Main	(2,748.15)	-	(2,748.15)	-	-	-
Income Statement	720043	Amort CIAC - Sewer Gravity Main	(38,561.99)	-	(38,561.99)	(1,196.22)	-	(1,196.22)
Income Statement	720044	Amort CIAC - Manholes	(3,842.64)	-	(3,842.64)	-	-	-
Income Statement	720046	Amort CIAC - Service to Customers	(4,645.69)	-	(4,645.69)	-	-	-
Income Statement	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.42	-	889.42	-	-	-
Income Statement	811002	Interest - Revolver	(5,915.88)	(5,200.06)	(11,115.94)	35.19	(660.55)	(625.36)
Income Statement	811003	Standby/Letter of Credit Fees	-	59,796.74	59,796.74	-	-	-
Income Statement	815001	Intercompany Interest Expense	17,428.11	3,333,901.16	3,351,329.27	1,990.36	428,566.54	430,556.90
Income Statement	816004	Interest - Other	29,579.30	26,003.43	55,582.73	(175.91)	3,065.48	2,889.57
Income Statement	817001	Interest Income - General	-	(179.39)	(179.39)	-	-	-
Income Statement	830001	AFUDC (for equity capital)	(214,913.32)	0.13	(214,913.19)	(42,503.68)	(0.20)	(42,503.88)
Income Statement	830001	Gain/Loss - Sale of Fixed Assets	(726.67)	(28,607.23)	(29,333.90)	-	(2,392.25)	(2,392.25)
Income Statement	842003	Other Gains and Losses	-	-	-	-	-	-
Income Statement	843003	CIAC Cross-Up Tax	-	-	-	-	-	-
Income Statement	910001	Federal Income Taxes	2,216,563.11	-	2,216,563.11	-	-	-
Income Statement	910002	State Income Taxes	-	-	-	-	-	-
Income Statement	920001	Deferred Federal Income Taxes	(195,620.73)	-	(195,620.73)	(3,524.59)	-	(3,524.59)
Income Statement	920002	Deferred State Income Taxes	143,992.00	-	143,992.00	-	-	-
Income Statement	920003	Investment Tax Credit Amortization	-	(519.00)	(519.00)	-	-	-

CAROLINA WATER SERVICE, INC. OF NORTH CAROLIN
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 3(a) and 3(c)

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE THREE MONTHS ENDED APRIL 30, 2021 AND 2020

	Unaudited April 30, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	8,000,000	1.58%
Paid-in capital	223,265,034	223,265,034	Long-term debt (\$50M)	49,751,378	3.15%
Retained earnings	95,121,117	88,719,030	Long-term debt (\$50M)	49,743,015	3.35%
			Long-term debt (\$180M)	143,354,517	6.58%
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 318,386,261	\$ 311,984,174	Long-term debt (\$100M)	99,567,750	52.39%
			Equity	318,386,261	47.61%
			Total Capital	668,802,922	100.00%
					4.89%
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,354,517	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,567,750	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,751,378	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,743,015	\$ 49,776,724			
Revolving Loan Balance	\$ 8,000,000	\$ 9,000,000			
TOTAL LONG-TERM DEBT	\$ 350,416,661	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL LONG-TERM DEBT, NET	\$ 350,416,661	\$ 351,454,483			
CAPITALIZATION, exclusive of short-term financing	\$ 668,802,922	\$ 663,438,657			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION
FOR THE FIVE MONTHS ENDED MAY 31, 2021 AND 2020

	Unaudited May 31, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	17,000,000	1.58%
Paid-in capital	223,265,034	223,265,034	Long-term debt (\$50M)	49,753,659	3.15%
Retained earnings	97,640,366	88,719,030	Long-term debt (\$50M)	49,744,536	3.35%
			Long-term debt (\$180M)	143,358,054	6.58%
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 320,905,510	\$ 311,984,174	Long-term debt (\$100M)	99,570,651	52.83%
			Equity	320,905,510	47.17%
			Total Capital	680,332,410	100.00%
					4.81%
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,358,054	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,570,651	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,753,659	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,744,536	\$ 49,776,724			
Revolving Loan Balance	\$ 17,000,000	9,000,000			
TOTAL LONG-TERM DEBT	\$ 359,426,900	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL LONG-TERM DEBT, NET	\$ 359,426,900	\$ 351,454,483			
CAPITALIZATION, exclusive of short-term financing	\$ 680,332,410	\$ 663,438,657			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE SIX MONTHS ENDED JUNE 30, 2021 AND 2020

	Unaudited June 30, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	10,000,000	1.58%
Paid-in capital	223,265,034	223,265,034	Long-term debt (\$50M)	49,755,940	3.15%
Retained earnings	100,814,559	88,719,030	Long-term debt (\$50M)	49,746,056	3.35%
			Long-term debt (\$180M)	143,361,590	6.58%
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 324,079,703	\$ 311,984,174	Long-term debt (\$100M)	99,573,552	52.10%
			Equity	324,079,703	47.90%
			Total Capital	676,516,842	100.00%
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,361,590	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,573,552	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,755,940	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,746,056	\$ 49,776,724			
Revolving Loan Balance	\$ 10,000,000	\$ 9,000,000			
TOTAL LONG-TERM DEBT	\$ 352,437,138	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL LONG-TERM DEBT, NET	\$ 352,437,138	\$ 351,454,483			
CAPITALIZATION, exclusive of short-term financing	\$ 676,516,842	\$ 663,438,657			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CONSOLIDATED STATEMENTS OF CAPITALIZATION
FOR THE SEVEN MONTHS ENDED JULY 31, 2021 AND 2020

	Unaudited July 31, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	223,265,034	223,265,034			
Retained earnings	103,030,948	88,719,030			
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 326,296,092	\$ 311,984,174			
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,365,126	\$ 143,340,372		1.58%	0.09%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,576,453	\$ 99,556,146		3.15%	0.44%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,758,221	\$ 49,781,241		3.35%	0.47%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,747,577	\$ 49,776,724		6.58%	2.50%
Revolving Loan Balance	\$ 20,000,000	9,000,000		52.00%	4.37%
			Debt	48.00%	1.23%
			Equity		
TOTAL DEBT	\$ 353,447,377	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL DEBT	\$ 353,447,377	\$ 351,454,483			
CAPITALIZATION	\$ 679,743,470	\$ 663,438,657			4.74%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE EIGHT MONTHS ENDED AUGUST 31, 2021 AND 2020

	Unaudited August 31, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	223,265,034			
Retained earnings	105,231,477	88,719,030			
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 342,496,621	\$ 311,984,174			
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,368,662	\$ 143,340,372		1.58%	0.08%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,579,354	\$ 99,556,146		3.15%	0.45%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,760,502	\$ 49,781,241		3.35%	0.48%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,749,097	\$ 49,776,724		6.58%	2.52%
Revolving Loan Balance	\$ 17,000,000	9,000,000		50.57%	1.24%
TOTAL DEBT	\$ 350,457,616	\$ 351,454,483		49.43%	4.76%
Less-Current maturities	-	-			
TOTAL DEBT	\$ 350,457,616	\$ 351,454,483			
CAPITALIZATION	\$ 692,954,237	\$ 663,438,657			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021 AND 2020

	Unaudited September 30, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	223,265,034			
Retained earnings	106,887,809	88,719,030			
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 344,152,953	\$ 311,984,174			
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,372,198	\$ 143,340,372		1.58%	0.04%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,582,255	\$ 99,556,146		3.15%	0.46%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,762,783	\$ 49,781,241		3.35%	0.49%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,750,618	\$ 49,776,724		6.58%	2.59%
Revolving Loan Balance	\$ 8,000,000	\$ 9,000,000		49.80%	4.37%
TOTAL DEBT	\$ 341,467,855	\$ 351,454,483		50.20%	1.27%
Less-Current maturities	-	-			
TOTAL DEBT	\$ 341,467,855	\$ 351,454,483			
CAPITALIZATION	\$ 685,620,808	\$ 663,438,657		100.00%	4.85%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION
FOR THE TEN MONTHS ENDED OCTOBER 31, 2021 AND 2020

	Unaudited October 31, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	223,265,034			
Retained earnings	108,465,939	88,719,030			
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 345,731,083	\$ 311,984,174			
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,375,735	\$ 143,340,372		1.58%	0.04%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,585,156	\$ 99,556,146		3.35%	0.49%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,765,064	\$ 49,781,241		6.58%	2.59%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,752,139	\$ 49,776,724		49.69%	Debt 4.37%
Revolving Loan Balance	\$ 8,000,000	\$ 9,000,000		50.31%	Equity 1.27%
TOTAL DEBT	\$ 341,478,093	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL DEBT	\$ 341,478,093	\$ 351,454,483			
CAPITALIZATION	\$ 687,209,177	\$ 663,438,657			4.85%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W1-3(a)
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CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION
FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2021 AND 2020

	Unaudited November 30, 2021	December 31, 2020		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	13,000,000	1.33%
Paid-in capital	237,265,034	223,265,034	Long-term debt (\$50M)	49,767,345	3.15%
Retained earnings	109,217,520	88,719,030	Long-term debt (\$50M)	49,753,659	3.35%
			Long-term debt (\$180M)	134,379,271	6.58%
			Long-term debt (\$100M)	99,588,057	50.00%
			Equity	346,482,664	50.00%
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 346,482,664	\$ 311,984,174	Total Capital	692,970,997	100.00%
					4.79%
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,379,271	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,588,057	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,767,345	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,753,659	\$ 49,776,724			
Revolving Loan Balance	\$ 13,000,000	\$ 9,000,000			
TOTAL DEBT	\$ 346,488,332	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL DEBT	\$ 346,488,332	\$ 351,454,483			
CAPITALIZATION	\$ 692,970,997	\$ 663,438,657			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020

	Unaudited December 31, 2021	December 31, 2020		Actual Rate	Blended Rates	
COMMON SHAREHOLDERS' EQUITY:						
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110				
Paid-in capital	237,265,034	223,265,034				
Retained earnings	108,281,563	88,719,030				
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 345,546,707	\$ 311,984,174				
LONG-TERM DEBT:						
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,382,807	\$ 143,340,372				
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,590,958	\$ 99,556,146				
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,769,626	\$ 49,781,241				
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,755,180	\$ 49,776,724				
Revolving Loan Balance	\$ 18,000,000	9,000,000				
TOTAL DEBT	\$ 351,498,571	\$ 351,454,483				
Less-Current maturities	-	-				
TOTAL DEBT	\$ 351,498,571	\$ 351,454,483				
CAPITALIZATION	\$ 697,045,278	\$ 663,438,657				
			Libor	18,000,000	1.33%	0.07%
			Long-term debt (\$50M)	49,769,626	3.15%	0.45%
			Long-term debt (\$50M)	49,755,180	3.35%	0.47%
			Long-term debt (\$180M)	134,382,807	6.58%	2.52%
			Long-term debt (\$100M)	99,590,958	50.43%	Debt 4.37%
			Equity	345,546,707	49.57%	Equity 1.24%
			Total Capital	697,045,278	100.00%	4.74%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION
FOR THE ONE MONTH ENDED JANUARY 31, 2022 AND 2021

	Unaudited January 31, 2022	December 31, 2021		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	28,000,000	1.33%
Paid-in capital	237,265,034	237,265,034	Long-term debt (\$50M)	49,771,907	3.15%
Retained earnings	109,757,478	108,281,563	Long-term debt (\$50M)	49,756,701	3.35%
			Long-term debt (\$180M)	134,386,343	6.58%
			Long-term debt (\$100M)	99,593,859	51.02%
			Equity	347,022,622	48.98%
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 347,022,622	\$ 345,546,707	Total Capital	708,531,432	100.00%
					4.65%
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,386,343	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,593,859	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,771,907	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,756,701	\$ 49,776,724			
Revolving Loan Balance	\$ 28,000,000	9,000,000			
TOTAL DEBT	\$ 361,508,810	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL DEBT	\$ 361,508,810	\$ 351,454,483			
CAPITALIZATION	\$ 708,531,432	\$ 697,001,190			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE TWO MONTHS ENDED FEBRUARY 28, 2022 AND 2021

	Unaudited February 28, 2022	December 31, 2021		Actual Rate	Blended Rates	
COMMON SHAREHOLDERS' EQUITY:						
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110				
Paid-in capital	237,265,034	237,265,034				
Retained earnings	111,201,893	108,281,563				
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 348,467,037	\$ 345,546,707				
LONG-TERM DEBT:						
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,389,879	\$ 143,340,372				
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,596,760	\$ 99,556,146				
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,774,188	\$ 49,781,241				
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,758,221	\$ 49,776,724				
Revolving Loan Balance	\$ 33,000,000	9,000,000				
TOTAL DEBT	\$ 366,519,049	\$ 351,454,483				
Less-Current maturities	-	-				
TOTAL DEBT	\$ 366,519,049	\$ 351,454,483				
CAPITALIZATION	\$ 714,986,086	\$ 697,001,190				
			Libor	33,000,000	1.33%	0.12%
			Long-term debt (\$50M)	49,774,188	3.15%	0.43%
			Long-term debt (\$50M)	49,758,221	3.35%	0.45%
			Long-term debt (\$180M)	134,389,879	6.58%	2.41%
			Long-term debt (\$100M)	99,596,760	51.26%	Debt 4.37%
			Equity	348,467,037	48.74%	Equity 1.19%
			Total Capital	714,986,086	100.00%	4.60%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION
FOR THE THREE MONTHS ENDED MARCH 31, 2022 AND 2021

	Unaudited March 31, 2022	December 31, 2021		Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	237,265,034			
Retained earnings	112,506,786	108,281,563			
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 349,771,930	\$ 345,546,707			
LONG-TERM DEBT:					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,393,416	\$ 143,340,372		1.70%	0.15%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,599,661	\$ 99,556,146		3.15%	0.43%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,776,469	\$ 49,781,241		3.35%	0.45%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,759,742	\$ 49,776,724		6.58%	2.41%
Revolving Loan Balance	\$ 33,000,000	9,000,000		51.17%	1.19%
			Debt	4.37%	
			Equity	48.83%	
TOTAL DEBT	\$ 366,529,287	\$ 351,454,483			
Less-Current maturities	-	-			
TOTAL DEBT	\$ 366,529,287	\$ 351,454,483			
CAPITALIZATION	\$ 716,301,218	\$ 697,001,190			4.64%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

April-21	Borrow/Int paid	Libor (04/01/21)	Libor (04/22/21)	Total
	Loan Activity:			
Beg balance		0	0	0
4/1/2021	8,000,000	8,000,000		8,000,000
4/2/2021	-			8,000,000
4/3/2021	-			8,000,000
4/4/2021	-			8,000,000
4/5/2021	-			8,000,000
4/6/2021	-			8,000,000
4/7/2021	-			8,000,000
4/8/2021	-			8,000,000
4/9/2021	-			8,000,000
4/10/2021	-			8,000,000
4/11/2021	-			8,000,000
4/12/2021	-			8,000,000
4/13/2021	-			8,000,000
4/14/2021	-			8,000,000
4/15/2021	-			8,000,000
4/16/2021	-			8,000,000
4/17/2021	-			8,000,000
4/18/2021	-			8,000,000
4/19/2021	-			8,000,000
4/20/2021	-			8,000,000
4/21/2021	-			8,000,000
4/22/2021	8,000,000		8,000,000	16,000,000
4/23/2021	-			16,000,000
4/24/2021	-			16,000,000
4/25/2021	-			16,000,000
4/26/2021	-			16,000,000
4/27/2021	-			16,000,000
4/28/2021	-			16,000,000
4/29/2021	-			16,000,000
4/30/2021	(8,000,000)	(8,000,000)		8,000,000
End balance		<u>0</u>	<u>8,000,000</u>	<u>0</u>
Borrow on/ Interest paid up to		04/30/21	04/22/21	
days to accrue		0	8	
all-in rate		1.5750%	1.5750%	
total Interest to accrue		<u>-</u>	<u>2,800.00</u>	<u>-</u>
days in current month		0	8	
this month accrual		<u>-</u>	<u>2,800.00</u>	<u>-</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.00%	1.58%	0.00%
				1.58%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

May-21	Borrow/Int paid	Libor (04/22/21)	Libor (05/28/21)	Total
	Loan Activity:			
Beg balance		8,000,000	0	8,000,000
5/1/2021	-			8,000,000
5/2/2021	-			8,000,000
5/3/2021	-			8,000,000
5/4/2021	-			8,000,000
5/5/2021	-			8,000,000
5/6/2021	-			8,000,000
5/7/2021	-			8,000,000
5/8/2021	-			8,000,000
5/9/2021	-			8,000,000
5/10/2021	-			8,000,000
5/11/2021	-			8,000,000
5/12/2021	-			8,000,000
5/13/2021	-			8,000,000
5/14/2021	-			8,000,000
5/15/2021	-			8,000,000
5/16/2021	-			8,000,000
5/17/2021	-			8,000,000
5/18/2021	-			8,000,000
5/19/2021	-			8,000,000
5/20/2021	-			8,000,000
5/21/2021	-			8,000,000
5/22/2021	-			8,000,000
5/23/2021	-			8,000,000
5/24/2021	-			8,000,000
5/25/2021	-			8,000,000
5/26/2021	-			8,000,000
5/27/2021	-			8,000,000
5/28/2021	9,000,000		9,000,000	17,000,000
5/29/2021	-			17,000,000
5/30/2021	-			17,000,000
5/31/2021	-			17,000,000
End balance		<u>8,000,000</u>	<u>9,000,000</u>	<u>0</u> <u>0</u>
Borrow on/ Interest paid up to		05/27/21	05/27/21	
days to accrue		4	3	0 0
all-in rate		1.5750%	1.5750%	
total interest to accrue		<u>1,400.00</u>	<u>1,181.25</u>	<u>-</u> <u>-</u> <u>2,581.25</u>
days in current month		4	3	0 0
this month accrual		<u>1,400.00</u>	<u>1,181.25</u>	<u>-</u> <u>-</u> <u>2,581.25</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.74%	0.83%	0.00% 0.00% 1.58%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

June-21	Borrow/Int paid	Libor (04/22/21)	Libor (05/28/21)	Libor (06/15/21)	Total
	Loan Activity:				
Beg balance		8,000,000	9,000,000	0	17,000,000
6/1/2021	-				17,000,000
6/2/2021	-				17,000,000
6/3/2021	-				17,000,000
6/4/2021	-				17,000,000
6/5/2021	-				17,000,000
6/6/2021	-				17,000,000
6/7/2021	-				17,000,000
6/8/2021	-				17,000,000
6/9/2021	-				17,000,000
6/10/2021	-				17,000,000
6/11/2021	-				17,000,000
6/12/2021	-				17,000,000
6/13/2021	-				17,000,000
6/14/2021	-				17,000,000
6/15/2021	10,000,000			10,000,000	27,000,000
6/16/2021	-				27,000,000
6/17/2021	-				27,000,000
6/18/2021	-				27,000,000
6/19/2021	-				27,000,000
6/20/2021	-				27,000,000
6/21/2021	-				27,000,000
6/22/2021	-				27,000,000
6/23/2021	-				27,000,000
6/24/2021	-				27,000,000
6/25/2021	-				27,000,000
6/26/2021	-				27,000,000
6/27/2021	-				27,000,000
6/28/2021	-				27,000,000
6/29/2021	-				27,000,000
6/30/2021	(17,000,000)	(8,000,000)	(9,000,000)		10,000,000
End balance		<u>0</u>	<u>0</u>	<u>10,000,000</u>	<u>0</u>
Borrow on/ Interest paid up to		05/27/21	05/27/21	06/15/21	
days to accrue		0	0	15	0
all-in rate		1.5750%	1.5750%	1.5750%	
total Interest to accrue		<u>-</u>	<u>-</u>	<u>6,562.50</u>	<u>-</u>
					<u>6,562.50</u>
days in current month		<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>
this month accrual		<u>-</u>	<u>-</u>	<u>6,562.50</u>	<u>-</u>
					<u>6,562.50</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.00%	0.00%	1.58%	0.00%
					1.58%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

July-21	Borrow/Int paid	Libor (06/15/21)	Libor (07/15/21)	Total
	Loan Activity:			
Beg balance		10,000,000	0	10,000,000
7/1/2021	-			10,000,000
7/2/2021	-			10,000,000
7/3/2021	-			10,000,000
7/4/2021	-			10,000,000
7/5/2021	-			10,000,000
7/6/2021	-			10,000,000
7/7/2021	-			10,000,000
7/8/2021	-			10,000,000
7/9/2021	-			10,000,000
7/10/2021	-			10,000,000
7/11/2021	-			10,000,000
7/12/2021	-			10,000,000
7/13/2021	-			10,000,000
7/14/2021	-			10,000,000
7/15/2021	10,000,000		10,000,000	20,000,000
7/16/2021	-			20,000,000
7/17/2021	-			20,000,000
7/18/2021	-			20,000,000
7/19/2021	-			20,000,000
7/20/2021	-			20,000,000
7/21/2021	-			20,000,000
7/22/2021	-			20,000,000
7/23/2021	-			20,000,000
7/24/2021	-			20,000,000
7/25/2021	-			20,000,000
7/26/2021	-			20,000,000
7/27/2021	-			20,000,000
7/28/2021	-			20,000,000
7/29/2021	-			20,000,000
7/30/2021	-			20,000,000
7/31/2021	-			20,000,000
End balance		10,000,000	10,000,000	0
Borrow on/ Interest paid up to		07/15/21	07/15/21	
days to accrue		16	16	0
all-in rate		1.5750%	1.5750%	-
total Interest to accrue		7,000.00	7,000.00	14,000.00
days in current month		16	16	0
this month accrual		7,000.00	7,000.00	14,000.00
(1) ending balance divided by total balance multiplied by all-in rate		0.79%	0.79%	0.00%
				0.00%
				1.58%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

August-21	Borrow/Int paid	Libor (06/15/21)	Libor (07/15/21)	Total
	Loan Activity:			
Beg balance		10,000,000	10,000,000	20,000,000
8/1/2021	-			20,000,000
8/2/2021	-			20,000,000
8/3/2021	-			20,000,000
8/4/2021	-			20,000,000
8/5/2021	-			20,000,000
8/6/2021	-			20,000,000
8/7/2021	-			20,000,000
8/8/2021	-			20,000,000
8/9/2021	-			20,000,000
8/10/2021	-			20,000,000
8/11/2021	-			20,000,000
8/12/2021	(3,000,000)	(3,000,000)		17,000,000
8/13/2021	-			17,000,000
8/14/2021	-			17,000,000
8/15/2021	-			17,000,000
8/16/2021	-			17,000,000
8/17/2021	-			17,000,000
8/18/2021	-			17,000,000
8/19/2021	-			17,000,000
8/20/2021	-			17,000,000
8/21/2021	-			17,000,000
8/22/2021	-			17,000,000
8/23/2021	-			17,000,000
8/24/2021	-			17,000,000
8/25/2021	-			17,000,000
8/26/2021	-			17,000,000
8/27/2021	-			17,000,000
8/28/2021	-			17,000,000
8/29/2021	-			17,000,000
8/30/2021	-			17,000,000
8/31/2021	-			17,000,000
End balance		<u>7,000,000</u>	<u>10,000,000</u>	<u>0</u> <u>0</u>
Borrow on/ Interest paid up to		08/15/21	08/15/21	
days to accrue		16	16	0 0
all-in rate		1.5750%	1.5750%	
total Interest to accrue		<u>4,900.00</u>	<u>7,000.00</u>	<u>-</u> <u>-</u> <u>11,900.00</u>
days in current month		16	16	0 0
this month accrual		<u>4,900.00</u>	<u>7,000.00</u>	<u>-</u> <u>-</u> <u>11,900.00</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.65%	0.93%	0.00% 0.00% 1.58%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

September-21	Borrow/Int paid	Libor (06/15/21)	Libor (07/15/21)	Libor (09/15/21)	Total
	Loan Activity:				
Beg balance		7,000,000	10,000,000	0	17,000,000
9/1/2021	-				17,000,000
9/2/2021	-				17,000,000
9/3/2021	-				17,000,000
9/4/2021	-				17,000,000
9/5/2021	-				17,000,000
9/6/2021	-				17,000,000
9/7/2021	-				17,000,000
9/8/2021	-				17,000,000
9/9/2021	-				17,000,000
9/10/2021	-				17,000,000
9/11/2021	-				17,000,000
9/12/2021	-				17,000,000
9/13/2021	-				17,000,000
9/14/2021	(15,000,000)	(5,000,000)	(10,000,000)		2,000,000
9/15/2021	-				2,000,000
9/16/2021	-				2,000,000
9/17/2021	-				2,000,000
9/18/2021	-				2,000,000
9/19/2021	-				2,000,000
9/20/2021	-				2,000,000
9/21/2021	-				2,000,000
9/22/2021	-				2,000,000
9/23/2021	-				2,000,000
9/24/2021	-				2,000,000
9/25/2021	-				2,000,000
9/26/2021	-				2,000,000
9/27/2021	-				2,000,000
9/28/2021	-				2,000,000
9/29/2021	-				2,000,000
9/30/2021	6,000,000			6,000,000	8,000,000
End balance		<u>2,000,000</u>	<u>0</u>	<u>6,000,000</u>	<u>0</u>
Borrow on/ Interest paid up to		09/15/21	09/15/21	09/30/21	
days to accrue		15	0	1	0
all-in rate		1.5750%	1.5750%	1.5750%	-
total Interest to accrue		<u>1,312.50</u>	<u>-</u>	<u>262.50</u>	<u>-</u>
					<u>1,575.00</u>
days in current month		15	0	1	0
this month accrual		<u>1,312.50</u>	<u>-</u>	<u>262.50</u>	<u>-</u>
					<u>1,575.00</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.39%	0.00%	1.18%	0.00%
					1.58%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

October-21	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Total	
	Loan Activity:				
Beg balance		2,000,000	6,000,000		8,000,000
10/1/2021	-				8,000,000
10/2/2021	-				8,000,000
10/3/2021	-				8,000,000
10/4/2021	-				8,000,000
10/5/2021	-				8,000,000
10/6/2021	-				8,000,000
10/7/2021	-				8,000,000
10/8/2021	-				8,000,000
10/9/2021	-				8,000,000
10/10/2021	-				8,000,000
10/11/2021	-				8,000,000
10/12/2021	-				8,000,000
10/13/2021	-				8,000,000
10/14/2021	-				8,000,000
10/15/2021	-				8,000,000
10/16/2021	-				8,000,000
10/17/2021	-				8,000,000
10/18/2021	-				8,000,000
10/19/2021	-				8,000,000
10/20/2021	-				8,000,000
10/21/2021	-				8,000,000
10/22/2021	-				8,000,000
10/23/2021	-				8,000,000
10/24/2021	-				8,000,000
10/25/2021	-				8,000,000
10/26/2021	-				8,000,000
10/27/2021	-				8,000,000
10/28/2021	-				8,000,000
10/29/2021	-				8,000,000
10/30/2021	-				8,000,000
10/31/2021	-				8,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>0</u>	<u>0</u>
Borrow on/ Interest paid up to		10/17/21	10/28/21		
days to accrue		14	3	0	0
all-in rate		1.5750%	1.5750%		
total interest to accrue		<u>1,225.00</u>	<u>787.50</u>	<u>-</u>	<u>-</u>
					<u>2,012.50</u>
days in current month		14	3	0	0
this month accrual		<u>1,225.00</u>	<u>787.50</u>	<u>-</u>	<u>-</u>
					<u>2,012.50</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.39%	1.18%	0.00%	0.00%
					1.58%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

November-21	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Total
Loan Activity:					
Beg balance		2,000,000	6,000,000	0	8,000,000
11/1/2021	-				8,000,000
11/2/2021	-				8,000,000
11/3/2021	-				8,000,000
11/4/2021	-				8,000,000
11/5/2021	-				8,000,000
11/6/2021	-				8,000,000
11/7/2021	-				8,000,000
11/8/2021	-				8,000,000
11/9/2021	-				8,000,000
11/10/2021	-				8,000,000
11/11/2021	-				8,000,000
11/12/2021	-				8,000,000
11/13/2021	-				8,000,000
11/14/2021	-				8,000,000
11/15/2021	-				8,000,000
11/16/2021	-				8,000,000
11/17/2021	-				8,000,000
11/18/2021	-				8,000,000
11/19/2021	-				8,000,000
11/20/2021	-				8,000,000
11/21/2021	-				8,000,000
11/22/2021	-				8,000,000
11/23/2021	-				8,000,000
11/24/2021	-				8,000,000
11/25/2021	-				8,000,000
11/26/2021	-				8,000,000
11/27/2021	-				8,000,000
11/28/2021	-				8,000,000
11/29/2021	-				8,000,000
11/30/2021	5,000,000			5,000,000	13,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>0</u>
Borrow on / Interest paid up to		11/17/21	11/29/21	11/30/21	
days to accrue		13	1	0	0
all-in rate		1.3250%	1.3250%	1.3250%	
total Interest to accrue		<u>956.94</u>	<u>220.83</u>	<u>-</u>	<u>1,177.78</u>
days in current month		13	1	0	0
this month accrual		<u>956.94</u>	<u>220.83</u>	<u>-</u>	<u>1,177.78</u>
(1) ending balance divided by total balance multiplied by		0.20%	0.61%	0.51%	0.00%
					1.33%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

December-21	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Total
	Loan Activity:					
Beg balance		2,000,000	6,000,000	5,000,000	0	13,000,000
12/1/2021	-					13,000,000
12/2/2021	-					13,000,000
12/3/2021	-					13,000,000
12/4/2021	-					13,000,000
12/5/2021	-					13,000,000
12/6/2021	-					13,000,000
12/7/2021	-					13,000,000
12/8/2021	-					13,000,000
12/9/2021	-					13,000,000
12/10/2021	-					13,000,000
12/11/2021	-					13,000,000
12/12/2021	-					13,000,000
12/13/2021	-					13,000,000
12/14/2021	-					13,000,000
12/15/2021	-					13,000,000
12/16/2021	-					13,000,000
12/17/2021	-					13,000,000
12/18/2021	-					13,000,000
12/19/2021	-					13,000,000
12/20/2021	-					13,000,000
12/21/2021	-					13,000,000
12/22/2021	-					13,000,000
12/23/2021	-					13,000,000
12/24/2021	-					13,000,000
12/25/2021	-					13,000,000
12/26/2021	-					13,000,000
12/27/2021	-					13,000,000
12/28/2021	-					13,000,000
12/29/2021	-					13,000,000
12/30/2021	-					13,000,000
12/31/2021	5,000,000				5,000,000	18,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	
Borrow on/ Interest paid up to		12/19/21	12/30/21	12/30/21	12/31/21	
days to accrue		12	1	1	0	
all-in rate		1.3250%	1.3250%	1.3250%	1.3250%	
total Interest to accrue		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>-</u>	<u>1,288.19</u>
days in current month		12	1	1	0	
this month accrual		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>-</u>	<u>1,288.19</u>
(1) ending balance divided by total balance multiplied by		0.15%	0.44%	0.37%	0.37%	1.33%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

January-22	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Libor (1/19/22)	Total
Loan Activity:							
Beg balance		2,000,000	6,000,000	5,000,000	5,000,000	0	18,000,000
1/1/2022	-						18,000,000
1/2/2022	-						18,000,000
1/3/2022	-						18,000,000
1/4/2022	-						18,000,000
1/5/2022	-						18,000,000
1/6/2022	-						18,000,000
1/7/2022	-						18,000,000
1/8/2022	-						18,000,000
1/9/2022	-						18,000,000
1/10/2022	-						18,000,000
1/11/2022	-						18,000,000
1/12/2022	-						18,000,000
1/13/2022	-						18,000,000
1/14/2022	-						18,000,000
1/15/2022	-						18,000,000
1/16/2022	-						18,000,000
1/17/2022	-						18,000,000
1/18/2022	-						18,000,000
1/19/2022	10,000,000					10,000,000	28,000,000
1/20/2022	-						28,000,000
1/21/2022	-						28,000,000
1/22/2022	-						28,000,000
1/23/2022	-						28,000,000
1/24/2022	-						28,000,000
1/25/2022	-						28,000,000
1/26/2022	-						28,000,000
1/27/2022	-						28,000,000
1/28/2022	-						28,000,000
1/29/2022	-						28,000,000
1/30/2022	-						28,000,000
1/31/2022	-						28,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>10,000,000</u>	
Borrow on / Interest paid up to							
days to accrue		01/19/22	01/30/22	01/30/22	01/30/22	01/19/22	
all-in rate		12	1	1	1	13	
total Interest to accrue		<u>1.3250%</u>	<u>1.3250%</u>	<u>1.3250%</u>	<u>1.3250%</u>	<u>1.3250%</u>	
		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,784.72</u>	<u>6,256.94</u>
days in current month		12	1	1	1	13	
this month accrual		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,784.72</u>	<u>6,256.94</u>

(1) ending balance divided by total balance multiplied by 0.09% 0.28% 0.24% 0.24% 0.47% 1.33%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

February-22	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Libor (1/19/22)	Libor (2/18/22)	Total
Loan Activity:								
Beg balance	-	2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	0	28,000,000
2/1/2022	-							28,000,000
2/2/2022	-							28,000,000
2/3/2022	-							28,000,000
2/4/2022	-							28,000,000
2/5/2022	-							28,000,000
2/6/2022	-							28,000,000
2/7/2022	-							28,000,000
2/8/2022	-							28,000,000
2/9/2022	-							28,000,000
2/10/2022	-							28,000,000
2/11/2022	-							28,000,000
2/12/2022	-							28,000,000
2/13/2022	-							28,000,000
2/14/2022	-							28,000,000
2/15/2022	-							28,000,000
2/16/2022	-							28,000,000
2/17/2022	-							28,000,000
2/18/2022	5,000,000						5,000,000	33,000,000
2/19/2022	-							33,000,000
2/20/2022	-							33,000,000
2/21/2022	-							33,000,000
2/22/2022	-							33,000,000
2/23/2022	-							33,000,000
2/24/2022	-							33,000,000
2/25/2022	-							33,000,000
2/26/2022	-							33,000,000
2/27/2022	-							33,000,000
2/28/2022	-							33,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>10,000,000</u>	<u>5,000,000</u>	
Borrow on / Interest paid up to		02/17/22	02/27/22	02/27/22	02/27/22	02/17/22	02/18/22	
days to accrue		11	1	1	1	11	10	
all-in rate		1.3250%	1.3250%	1.3250%	1.3250%	1.3250%	1.3250%	
total interest to accrue		<u>809.72</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,048.61</u>	<u>1,840.28</u>	<u>7,287.50</u>
days in current month		11	1	1	1	11	10	
this month accrual		<u>809.72</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,048.61</u>	<u>1,840.28</u>	<u>7,287.50</u>

(1) ending balance divided by total balance multiplied by 0.08% 0.24% 0.20% 0.20% 0.40% 0.20% 1.33%

CHASE - BANK NOTES OUTSTANDING
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

March-22	Borrow /Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Libor (1/19/22)	Libor (2/18/22)	Total
	Loan Activity:							
Beg balance		2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	5,000,000	33,000,000
3/1/2022	-							33,000,000
3/2/2022	-							33,000,000
3/3/2022	-							33,000,000
3/4/2022	-							33,000,000
3/5/2022	-							33,000,000
3/6/2022	-							33,000,000
3/7/2022	-							33,000,000
3/8/2022	-							33,000,000
3/9/2022	-							33,000,000
3/10/2022	-							33,000,000
3/11/2022	-							33,000,000
3/12/2022	-							33,000,000
3/13/2022	-							33,000,000
3/14/2022	-							33,000,000
3/15/2022	-							33,000,000
3/16/2022	-							33,000,000
3/17/2022	-							33,000,000
3/18/2022	-							33,000,000
3/19/2022	-							33,000,000
3/20/2022	-							33,000,000
3/21/2022	-							33,000,000
3/22/2022	-							33,000,000
3/23/2022	-							33,000,000
3/24/2022	-							33,000,000
3/25/2022	-							33,000,000
3/26/2022	-							33,000,000
3/27/2022	-							33,000,000
3/28/2022	-							33,000,000
3/29/2022	-							33,000,000
3/30/2022	-							33,000,000
3/31/2022	-							33,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>10,000,000</u>	<u>5,000,000</u>	
Borrow on/ Interest paid up to								
days to accrue		03/17/22	03/30/22	03/30/22	03/30/22	03/17/22	03/17/22	
all-in rate		14	1	1	1	14	14	
total Interest to accrue		1.7000%	1.7000%	1.7000%	1.7000%	1.7000%	1.7000%	
		<u>1,322.22</u>	<u>283.33</u>	<u>236.11</u>	<u>236.11</u>	<u>6,611.11</u>	<u>3,305.56</u>	<u>11,994.44</u>
days in current month		14	1	1	1	14	14	
this month accrual		<u>1,322.22</u>	<u>283.33</u>	<u>236.11</u>	<u>236.11</u>	<u>6,611.11</u>	<u>3,305.56</u>	<u>11,994.44</u>

(1) ending balance divided by total balance multiplied by 0.10% 0.31% 0.26% 0.26% 0.52% 0.26% 1.70%

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
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Date	Balance	Rate
Apr-21	\$ 8,000,000	1.58%
May-21	\$ 17,000,000	1.58%
Jun-21	\$ 10,000,000	1.58%
Jul-21	\$ 20,000,000	1.58%
Aug-21	\$ 17,000,000	1.58%
Sep-21	\$ 8,000,000	1.58%
Oct-21	\$ 8,000,000	1.58%
Nov-21	\$ 13,000,000	1.33%
Dec-21	\$ 18,000,000	1.33%
Jan-22	\$ 28,000,000	1.33%
Feb-22	\$ 33,000,000	1.33%
Mar-22	\$ 33,000,000	1.70%
Average	\$ 17,750,000	1.50%

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

ITEM 3(b)

RESPONSE FILED AS CONFIDENTIAL

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA
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RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 4(a)

Line No.	Cost Allocations	TY End		Pro-Forma		Description
		Amount	%	Amount	%	
<u>Total Utilities, Inc ERC Count</u>						
1	Water	189,200.73	61.14%	185,908.98	60.94%	Total ERC count for Utilities, Inc. by operating system type.
2	Sewer	120,254.52	38.86%	119,149.27	39.06%	
3	Gas	-	0.00%	-	0.00%	
4	Total	309,455.25	100.00%	305,058.25	100.00%	
<u>Total SVP East Region ERC Count</u>						
5	Water	91,618.03	57.19%	89,122.03	56.76%	Total ERC count for the SVP East Region (Florida, North Carolina, and South Carolina) for Utilities, Inc. by operating system type.
6	Sewer	68,583.94	42.81%	67,893.44	43.24%	
7	Total	160,201.97	100.00%	157,015.47	100.00%	
<u>Total Atlantic Region ERC Count</u>						
8	Water	54,553.23	61.16%	52,057.23	60.52%	Total ERC count for the Atlantic Region (North and South Carolina) for Utilities, Inc. by operating system type.
9	Sewer	34,649.84	38.84%	33,959.34	39.48%	
10	Total	89,203.07	100.00%	86,016.57	100.00%	
<u>Total NC Regulated COs ERC Count</u>						
11	Water	35,457.88	61.86%	32,961.88	60.89%	Total ERC count for North Carolina Regulated Companies by operating system type.
12	Sewer	21,865.39	38.14%	21,174.89	39.11%	
13	Total	57,323.27	100.00%	54,136.77	100.00%	
<u>Total CWSNC Uniform ERC Count</u>						
14	Water	31,247.38	64.01%	29,426.38	62.63%	Used for allocating cost between Bradfield Farms/Fairfield Harbor/ Treasure Cove Rate Group
15	Sewer	17,567.70	35.99%	17,555.95	37.37%	
16	Total	48,815.08	100.00%	46,982.33	100.00%	
<u>Total BF/FH/TC ERC Count</u>						
17	Water	4,210.50	49.49%	3,535.50	49.42%	Used for allocating cost between Bradfield Farms/Fairfield Harbor/ Treasure Cove Rate Group
18	Sewer	4,297.69	50.51%	3,618.94	50.58%	
19	Total	8,508.19	100.00%	7,154.44	100.00%	
<u>CWS Uniform as % of Total UI</u>						
20	Water	16.52%		15.83%		Used for allocating cost from Water Service Corp. (WSC) to CWSNC Uniform Rate Group
21	Sewer	14.61%		14.73%		
22	Total	15.77%		15.40%		
<u>BF/FH/TC as % of Total UI</u>						
23	Water	2.23%		1.90%		Used for allocating cost from Water Service Corp. (WSC) to BF/FH/TC Rate Group
24	Sewer	3.57%		3.04%		
25	Total	2.75%		2.35%		
<u>CWS Uniform as % of SVP East Region</u>						
26	Water	34.11%		33.02%		Used in the Tier 2 allocation process for Salary and Wages, and Employment Taxes for SVP East regional Leadership employees to CWSNC Uniform Rate Group
27	Sewer	25.61%		25.86%		
28	Total	30.47%		29.92%		
<u>BF/FH/TC as % of SVP East Region</u>						
29	Water	4.60%		3.97%		Used in the Tier 2 allocation process for Salary and Wages, and Employment Taxes for SVP East regional Leadership employees to BF/FH/TC Rate Group
30	Sewer	6.27%		5.33%		
31	Total	5.31%		4.56%		
<u>CWS Uniform as % of Atlantic Region</u>						
32	Water	57.28%		56.53%		Used for allocating cost from Atlantic Regional Cost Center to CWSNC Uniform Rate Group
33	Sewer	50.70%		51.70%		
34	Total	54.72%		54.62%		
<u>BF/FH/TC as % of Atlantic Region</u>						
35	Water	7.72%		6.79%		Used for allocating cost from Atlantic Regional Cost Center to BF/FH/TC Rate Group
36	Sewer	12.40%		10.66%		
37	Total	9.54%		8.32%		
<u>CWS Uniform as % of NC Regulated COs</u>						
38	Water	88.13%		89.27%		Used for allocating cost between NC Regulated Companies to CWSNC Uniform Rate Group
39	Sewer	80.34%		82.91%		
40	Total	85.16%		86.78%		
<u>BF/FH/TC as % of NC Regulated COs</u>						
41	Water	11.87%		10.73%		Used for allocating cost between NC Regulated Companies to BF/FH/TC Rate Group
42	Sewer	19.66%		17.09%		
43	Total	14.84%		13.22%		
<u>NC % by Rate Division</u>						
44	Uniform Water	54.51%		54.36%		Used for allocating cost between CWSNC Uniform and BF/FH/TC Rate Groups
45	Uniform Sewer	30.65%		32.43%		
46	BF/FH/TC Water	7.35%		6.53%		
47	BF/FH/TC Sewer	7.50%		6.68%		
48	Total	100.00%		100.00%		

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 4(b)
RESPONSE FILED AS CONFIDENTIAL

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA
NCUC FORM W-1
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DOCKET NO. W-354, SUB 400
ITEM 5

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year : March 31, 2022
W1-5

Corix Regulated Utilities (US) Inc

		2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022
NARUC Summary		April	May	June	July	August	September	October	November	December	January	February	March
Accounts	Description												
101	Plant in service	1,286,557,294	1,296,999,553	1,304,304,212	1,308,442,228	1,311,748,572	1,309,725,787	1,314,301,100	1,318,957,871	1,330,224,307	1,340,701,356	1,349,501,282	1,284,292,017
102	Utility Plant Leased to others	-	-	-	-	-	-	-	-	-	-	-	-
103	Property Held for future use	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627
104	Utility plant Purchased or sold	303,395	(77)	(77)	-	-	-	-	-	-	-	-	0
105	CWIP	40,740,227	32,644,897	32,186,388	36,394,444	40,994,187	46,168,501	48,685,088	54,196,245	58,742,351	49,141,205	45,258,808	38,474,171
106	Completed Construction not classified	158,141	(47,437)	(142,898)	(118,991)	(94,729)	(27,711)	259,628	(52,606)	687,476	242,992	269,694	447,366
108	Depreciation Reserve	(427,997,413)	(427,503,802)	(430,565,192)	(433,866,127)	(437,171,806)	(433,687,159)	(435,378,856)	(438,588,550)	(441,252,195)	(442,564,457)	(444,543,254)	(426,178,575)
114	PAA	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)
115	Amortization of PAA	35,861,005	35,958,735	36,056,464	36,154,193	36,251,923	36,349,652	36,447,381	36,545,110	36,642,839	36,740,569	36,838,298	35,763,276
	Unamortized ITC pre 1971												
255	Unamortized ITC Post 1971	(574,678)	(572,485)	(570,293)	(568,101)	(565,908)	(563,716)	(561,524)	(559,331)	(557,139)	(554,947)	(552,754)	(673,314)
190	Accumulated Deferred Income Taxes	(60,136,670)	(61,041,210)	(62,188,896)	(63,017,389)	(63,816,617)	(64,423,749)	(64,997,176)	(65,240,165)	(65,662,577)	(65,919,924)	(66,173,076)	(66,427,046)
	Short Term borrowing												
	Interest on Short term borrowing												
271	CIAC	(348,356,097)	(350,226,643)	(350,914,259)	(351,311,890)	(352,505,723)	(353,251,604)	(355,292,410)	(355,983,259)	(357,888,375)	(358,223,033)	(358,206,273)	(347,777,833)
272	Accumulated Amortization of CIAC	154,712,101	155,468,041	156,224,873	156,982,767	157,741,612	158,502,018	159,282,909	160,166,044	160,926,405	161,686,971	162,447,450	153,826,018

North Carolina Regulated Companies:

		2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022
NARUC Summary		April	May	June	July	August	September	October	November	December	January	February	March
Accounts	Description												
101	Plant in service	252,658,293	252,622,348	253,734,185	254,561,094	255,322,551	255,790,948	257,630,178	258,483,344	260,317,870	261,399,269	262,358,281	252,104,098
102	Utility Plant Leased to others	-	-	-	-	-	-	-	-	-	-	-	-
103	Property Held for future use	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)
104	Utility plant Purchased or sold	-	-	-	-	-	-	-	-	-	-	-	-
105	CWIP	2,210,048	2,865,122	2,666,520	2,923,867	4,245,536	5,310,134	5,149,183	6,416,861	9,095,663	8,094,742	8,117,690	2,012,975
106	Completed Construction not classified	(22,798)	(37,698)	(10,661)	(9,411)	(11,526)	(81,468)	(17,549)	(20,267)	2,947	(33,456)	(33,456)	29,150
108	Depreciation Reserve	(67,127,238)	(67,236,528)	(67,701,994)	(68,319,501)	(68,920,924)	(67,678,260)	(68,069,744)	(68,495,090)	(68,709,763)	(68,931,814)	(69,436,490)	(66,543,737)
114	PAA	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)
115	Amortization of PAA	1,877,025	1,885,092	1,893,158	1,901,225	1,909,292	1,917,358	1,925,425	1,933,491	1,941,558	1,949,625	1,957,691	1,868,959
	Unamortized ITC pre 1971	-	-	-	-	-	-	-	-	-	-	-	-
255	Unamortized ITC Post 1971	(10,561)	(10,518)	(10,475)	(10,431)	(10,388)	(10,345)	(10,302)	(10,258)	(10,215)	(10,172)	(10,129)	(68,464)
190	Accumulated Deferred Income Taxes	(6,545,369)	(6,553,891)	(6,562,344)	(6,570,854)	(6,579,342)	(6,587,799)	(6,596,316)	(6,604,812)	(6,613,322)	(6,621,829)	(6,630,336)	(6,638,843)
	Short Term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
	Interest on Short term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
271	CIAC	(66,994,418)	(67,184,536)	(67,219,184)	(67,436,051)	(67,512,637)	(67,546,363)	(67,627,026)	(67,671,399)	(67,720,615)	(67,747,111)	(67,833,494)	(66,950,270)
272	Accumulated Amortization of CIAC	28,112,309	28,238,059	28,363,860	28,490,346	28,616,714	28,743,149	28,869,757	28,996,454	29,124,151	29,251,029	29,378,086	27,986,937

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Test Year: March 31, 2022

W1-5 (m) & (n)
Page 2 of 2

Rule R1-17 Response - 5m and 5n

<u>Item</u>	<u>Amount</u>
Balance attributable to Plant in Service in Accounts Payable	\$ (182,661.59)
Balance attributable to CWIP in Accounts Payable	\$ (34,922.27)
	<u>\$ (217,583.86)</u>

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 8

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
TEST YEAR ACCOUNT BALANCES
For the Test Year Ended 03/31/2022

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
140000	Property, Plant and Equipment - Net	-	-	-	-	-	-	-	-	-	-	-	-
141000	Property, Plant and Equipment - Cost	-	-	-	-	-	-	-	-	-	-	-	-
141100	Land and Rights	-	-	-	-	-	-	-	-	-	-	-	-
141101	Land and Rights General	749,505.25	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	749,521.50
141102	Land and Rights Pump	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00
141103	Land and Rights Water	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05
141104	Land and Rights Trans	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02
141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-	-	-	-
141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	-	-	-
141107	Land and Rights Treatment	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18
141108	Land and Rights Reclaim	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84
141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141200	Utility Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-
141201	Organization	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,750.47	1,482,750.47	1,482,750.47	1,482,595.49	1,482,595.49	1,482,953.60	1,482,595.49
141202	Franchises	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20
141203	Struct and Improv General Plant	2,325,666.79	2,336,161.51	2,353,153.52	2,358,420.42	2,364,049.59	2,377,138.30	2,382,022.42	2,386,309.39	2,413,532.72	2,349,695.72	2,350,621.95	2,314,480.52
141204	Struct and Improv Service Supplies	4,576,226.57	4,577,682.96	4,579,462.46	4,580,406.19	4,581,195.75	4,577,396.25	4,560,488.45	4,667,413.89	4,672,251.43	4,677,875.96	4,575,576.69	4,575,576.69
141205	Struct and Improv Water Treat Plt	1,631,812.35	1,637,207.27	1,640,920.73	1,644,341.27	1,646,585.93	1,627,724.62	1,712,604.75	1,717,998.34	1,727,344.17	1,738,876.89	1,744,237.25	1,618,025.36
141206	Struct and Improv Trans Dist Plt	284,038.53	284,038.53	284,038.53	284,038.53	284,038.53	280,166.34	280,681.49	282,040.33	291,172.48	292,472.60	283,288.53	283,288.53
141207	Struct and Improv Collect Plant	90,020.39	90,020.39	92,470.39	92,470.39	92,470.39	94,701.17	95,743.76	95,885.93	104,485.93	104,730.71	104,730.71	90,020.39
141208	Struct and Improv Pump Plant	11,332,817.05	11,349,267.05	11,356,087.26	11,360,926.64	11,361,226.64	11,892,171.51	12,798,973.49	12,914,377.63	12,996,127.69	13,430,327.07	13,463,909.72	11,325,634.60
141209	Struct and Improv Treatment Plant	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62	22,059,173.75	22,060,628.32	22,078,400.31	21,900,859.02	21,868,301.84	21,878,986.53	22,058,382.62
141210	Struct and Improv Reclaim WTP	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93
141211	Struct and Improv Reclaim Wtr Dist	183,140.83	183,140.83	183,140.83	183,140.83	183,140.83	182,957.92	182,957.92	182,957.92	182,957.92	182,957.92	182,957.92	183,140.83
141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	-
141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-
141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	-
141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	-
141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	-
141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	-
141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	-
141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	-
141220	Struct and Improv Office	1,635,903.21	1,041,418.34	1,044,899.56	1,047,576.18	1,048,108.89	1,049,637.04	1,068,488.90	1,099,159.40	1,120,964.21	1,126,701.12	1,127,287.99	1,636,604.05
141221	Collecting Reservoirs	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	14,695.16	14,695.16	14,695.16	14,695.16	14,695.16	13,922.42
141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-
141223	Wells and Springs	15,216,250.29	15,222,003.30	15,223,187.64	15,228,815.85	15,234,318.38	15,206,707.48	15,237,618.75	15,259,678.84	15,273,820.85	15,277,728.67	15,293,826.79	15,212,192.91
141224	Infiltration Gallery	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16
141225	Supply Mains	668,714.46	678,345.93	705,760.94	713,682.56	722,608.44	720,318.62	734,784.79	736,934.08	745,432.65	747,513.34	773,504.98	654,558.48
141226	Power Generation Equipment	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66
141227	Electric Pump Equip Sec Pump	2,948,688.76	2,950,554.73	2,966,853.99	2,972,851.32	2,997,121.23	2,902,273.63	2,933,204.79	2,961,820.03	2,984,278.87	2,984,261.82	2,992,782.56	2,930,712.90
141228	Electric Pump Equip WTP	9,184,246.98	9,197,586.35	9,236,842.72	9,349,616.65	9,435,177.51	9,332,368.09	9,338,413.55	9,378,623.53	9,439,841.97	9,471,356.41	9,500,130.39	9,155,291.87
141229	Electric Pump Equip Trans Dist	3,915,019.82	3,915,707.42	3,913,256.42	3,918,139.86	3,934,192.27	3,914,796.77	3,922,480.99	3,927,244.30	3,945,473.50	3,950,593.02	3,954,923.52	3,915,068.97
141230	Water Treatment Equipment	4,978,744.82	4,985,173.70	5,028,487.50	5,036,932.26	5,038,641.02	5,342,175.36	5,393,556.44	5,402,923.60	6,364,731.75	6,872,840.87	6,897,951.15	4,965,537.11
141231	Dist Resv and Standpipes	9,332,080.50	9,343,403.97	9,349,688.44	9,370,631.77	9,456,375.98	9,569,718.40	9,595,332.93	9,609,303.23	9,684,851.14	9,737,994.60	9,765,058.75	9,301,234.33
141232	Trans and Distr Mains	37,095,153.43	37,184,449.93	37,283,831.10	37,356,012.24	37,484,925.46	37,529,894.70	37,546,700.04	37,626,603.08	37,758,770.51	37,791,212.41	37,857,322.48	37,022,686.58
141233	Service Lines	14,733,367.19	14,818,847.26	14,915,491.11	14,996,840.10	15,089,475.85	14,976,671.79	15,029,855.99	15,106,728.68	15,228,000.12	15,267,940.90	15,311,473.05	14,665,738.77
141234	Meters	6,532,659.82	6,534,554.34	6,537,344.71	6,547,257.93	6,610,156.42	6,616,313.83	6,616,535.77	6,664,335.98	6,668,781.84	6,677,797.78	6,695,562.57	6,523,000.67
141235	Meter Installations	2,189,257.54	2,194,106.46	2,206,563.16	2,211,775.54	2,213,195.39	2,201,702.40	2,207,131.15	2,216,179.02	2,223,496.64	2,225,915.74	2,235,235.89	2,183,352.16
141236	Hydrants	1,469,902.66	1,471,686.60	1,481,690.60	1,489,469.95	1,493,762.23	1,503,033.29	1,509,914.66	1,518,770.36	1,556,961.16	1,576,875.61	1,586,360.34	1,456,715.67
141237	Backflow Prevention Devices	36,736.86	37,551.12	37,551.12	37,551.12	37,551.12	36,776.34	36,776.34	37,301.34	37,901.07	38,434.56	38,434.56	36,736.86
141238	Power Gen Equip Coll Plt	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19
141239	Power Gen Equip Pump Plt	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96
141240	Power Gen Equip Treat Plt	220,375.01	223,780.01	232,958.01	238,886.88	237,666.24	237,666.24	238,808.70	235,835.33	238,808.70	255,835.33	257,214.45	219,044.88
141241	Sewer Force Main	3,939,728.16	3,942,785.81	3,967,760.37	3,967,760.37	3,968,425.37	3,967,544.93	3,969,064.68	3,985,405.56	3,988,886.09	3,991,905.53	4,046,566.44	3,930,149.11
141242	Sewer Gravity Main	23,369,843.78	23,379,449.05	23,588,147.78	23,658,962.02	23,665,396.91	23,649,503.63	23,652,563.76	23,678,938.24	23,676,518.59	23,677,768.71	23,687,044.52	23,365,590.85
141243	Manholes	1,398,121.85	1,417,538.70	1,420,738.70	1,451,679.32	1,456,040.35	1,462,344.62	1,465,612.68	1,731,984.07	1,737,224.28	1,750,672.84	1,751,004.57	1,395,907.30
141244	Special Collection Structures	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04
141245	Service to Customers	2,185,725.23	2,225,094.61	2,248,909.46	2,262,909.34	2,295,493.39	2,198,855.82	2,216,952.51	2,244,631.78	2,335,158.83	2,381,000.65	2,428,980.13	2,161,759.20
141246	Flow Measure Devices	158,394.89	160,770.10	160,770.10	160,770.10	160,770.10	160,592.91	160,592.91	160,970.91	160,970.91	160,970.91	158,394.89	158,394.89
141247	Flow Measure Install	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97
141248	Receiving Wells	112,111.45	121,689.73	281,637.60	299,363.85	300,243.85	308,509.09	308,509.					

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

Carolina Water Service, Inc of North Carolina
W-354, Sub 400
TEST YEAR ACCOUNT BALANCES
For the Test Year Ended 03/31/2022

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-	-
141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	-
141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-
141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-	-
141263	Reuse Dist Reservoirs	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63
141264	Reuse Transmission and Dist	82,156.25	82,156.25	82,156.25	82,156.25	82,356.18	81,433.13	81,433.13	83,145.75	83,145.75	85,755.81	85,755.81	81,659.86
141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-	-
141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	-
141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-	-
141268	Other and Misc Equip Source Supply	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00
141269	Other and Misc Equip WTP	9,761.28	12,104.44	12,104.44	12,104.44	12,104.44	15,564.44	15,564.44	16,291.42	16,601.00	19,976.40	19,976.40	9,761.28
141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	-
141271	Other Tangible Plant	46,815.94	46,815.94	46,815.94	46,815.94	46,815.94	46,815.94	51,299.44	53,160.77	53,160.77	53,160.77	53,160.77	46,815.94
141272	Other Plant Collection	20,918.38	20,918.38	20,918.38	20,918.38	21,218.38	21,218.38	21,218.38	21,218.38	21,218.38	21,218.38	21,218.38	20,918.38
141273	Other Plant Pump	53,668.88	53,811.05	53,811.05	54,846.53	54,846.53	55,622.98	55,765.15	55,907.32	55,907.32	56,029.20	473,430.34	53,576.04
141274	Other Plant Treatment	40,141.75	40,420.27	280,642.03	280,642.03	285,659.28	286,467.03	314,867.03	314,867.03	336,209.61	336,659.82	338,508.03	40,141.75
141275	Other Plant Reclaim Water Trt	5,839.00	5,839.00	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	5,839.00
141276	Other Plant Reclaim Water Dist	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67
141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-	-
141278	Plant Alloc	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75
141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-	-
141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-
141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-	-
141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-	-
141283	Concession	-	-	-	-	-	-	-	-	-	-	-	-
141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-
141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	-
141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	-
141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	-
141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	-
141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	-
141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	-
141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	-
141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	-
141293	Plant Hold for Future Use	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)
141298	Default Asset Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141299	Utility Plant Clearing	(29,136.12)	(29,136.12)	(0.00)	(0.01)	-	-	-	-	-	-	-	(29,136.11)
141300	Building and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141301	Building	-	-	-	-	-	-	-	-	-	-	-	-
141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	-
141303	Office Furniture	1,020,637.74	1,020,228.48	1,016,522.51	1,016,713.48	1,017,091.41	1,018,177.11	1,017,901.62	1,018,102.50	1,017,668.49	1,017,946.03	1,017,445.45	1,021,057.02
141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141305	Stores Equipment	25,829.97	25,829.97	27,186.94	27,186.80	27,187.15	26,258.14	26,257.90	26,258.06	26,257.52	26,256.95	26,256.59	25,783.55
141306	Lab Equipment	337,422.35	341,005.04	342,626.37	342,626.37	342,626.37	340,686.37	343,828.75	343,828.75	343,967.65	345,142.25	346,326.27	337,422.35
141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141308	Tool Shop Equipment	1,741,879.51	1,742,017.00	1,742,002.79	1,743,438.82	1,744,669.25	1,743,675.64	1,743,673.09	1,743,836.78	1,743,948.90	1,756,047.34	1,757,339.44	1,741,882.97
141309	Power Operated Equipment	841,817.71	842,317.71	842,410.26	865,122.40	866,512.17	849,819.82	851,654.15	856,168.80	867,731.95	878,393.38	878,689.81	840,987.19
141310	Communications Equipment	535,518.65	541,859.46	544,088.23	556,484.14	558,244.15	552,626.60	556,220.11	576,222.85	580,624.97	599,351.09	609,855.70	523,034.40
141311	Misc Equipment	227,367.01	228,302.01	228,302.01	230,658.21	235,093.36	241,214.14	242,271.94	245,197.45	248,516.00	253,739.29	256,435.64	226,487.55
141399	Building and Equipment Clearing	16,276.60	1,376.60	-	-	-	-	-	-	-	-	-	16,276.60
141400	Transportation	-	-	-	-	-	-	-	-	-	-	-	-
141401	Vehicles	3,554,348.82	3,554,357.09	3,546,189.33	3,653,993.04	3,753,679.16	3,753,685.95	3,753,937.17	3,754,075.20	3,754,021.56	3,753,911.10	3,753,977.14	3,554,344.43
141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141500	Computer Hardware	-	-	-	-	-	-	-	-	-	-	-	-
141501	Computer Hardware	13.24	13.23	1,318.62	1,318.26	1,319.37	1,322.54	1,321.71	1,322.29	1,320.17	1,318.30	1,316.85	13.25
141502	Desktop/Laptop Computers	7,342.12	13,506.45	2,621.98	3,096.86	4,474.31	18,333.52	18,371.49	19,642.72	21,494.22	21,462.67	27,276.95	6,604.88
141503	Mainframe Computers	253,006.81	252,825.94	251,271.72	251,212.75	251,379.63	251,859.61	251,737.52	251,826.21	251,519.82	251,211.00	251,001.60	253,192.13
141504	Mini Comp Wtr	2,318,962.84	2,322,062.01	2,324,452.81	2,318,123.11	2,320,565.88	2,335,730.56	2,406,994.12	2,420,755.83	2,436,359.87	2,438,738.31	2,440,217.61	2,309,447.27
141600	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
141601	Computer Software	28,844.70	176,482.63	179,280.56	179,437.49	180,207.40	182,867.74	185,046.50	191,311.39	194,351.74	194,067.41	195,908.91	28,871.14
141602	Comp Systems	6,116,551.21	6,111,162.30	6,089,240.15	6,087,510.93	6,092,383.52	6,106,670.26	6,216,356.60	6,219,342.33	6,213,130.87	6,204,351.12	6,197,718.25	6,090,975.21
141603	Micro Systems	124,506.70	124,412.97	123,712.05	123,681.72	123,767.58	124,015.93	123,952.32	123,997.90	123,839.47	123,686.08	123,571.49	124,602.54
141699	Computer Clearing	6,479.06	5,317.60	0.17	-	-	-	-	-	-	-	-	6,484.45
142000	Property Plant and Equipment - Acc Dep	-	-	-	-	-	-	-	-	-	-	-	-
142200	Acc Dep - Utility Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-
142201	Acc Dep - Organization	657,379.53	654,359.61	651,339.69	648,319.77	645,299.85	642,279.61	639,259.37	636,239.13	633,149.83	630,060.35	626,970.87	660,399.45
142202	Acc Dep - Franchises	(181,320.77)	(183,201.21)	(183,081.65)	(183,962.09)	(184,842.53)	(185,722.97)	(186,603.41)	(187,483.85)	(188,364.29)	(189,244.73)	(190,125.17)	(180,440.23)
142203	Acc Dep - Struct and Improv General Plant	(599,922.23)	(603,913.61)	(607,933.29)	(610,926.40)	(614,964.22)	(618,999.30)	(623,036.38)	(627,072.46)	(631,108.54)	(635,144.62)	(639,180.70)	(595,948.78)
142204	Acc Dep - Struct and Improv Service Supplies	(1,190,919.14)	(1,198,548.63)	(1,206,181.09)	(1,213,815.12)	(1,221,450.47)	(1,229,084.82)	(1,236,719.17)	(1,244,353.52)	(1,251,987.87)	(1,259,622.22)	(1,267,256.57)	(1,183,292.08)
142205	Acc Dep - Struct and Improv Water Treat Plt	(355,166.87)	(357,900.99)	(360,642.61)	(363,389.92)	(366,140.97)	(368,888.30)	(371,635.63)	(374,382.96)	(377,130.29)	(379,877.62)	(382,624.95)	(352,441.74)
142206	Acc Dep - Struct and Improv Trans Dist Plt	23,658.58	23,185.16	22,711.74	22,238.32	21,764.90	21,291.48	20,818.06	20,344.64	19,871.22	19,397.80	18,924.38	24,132.00

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

Carolina Water Service, Inc of North Carolina
W-354, Sub 400
TEST YEAR ACCOUNT BALANCES
For the Test Year Ended 03/31/2022

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
142207	Acc Dep - Struct and Improv Collect Plant	(6,104.70)	(6,254.75)	(6,408.88)	(6,563.01)	(6,717.14)	(6,882.75)	(6,543.30)	(6,704.09)	(6,878.02)	(7,052.75)	(7,227.48)	(5,954.65)
142208	Acc Dep - Struct and Improv Pump Plant	(1,628,980.91)	(1,648,743.04)	(1,668,268.18)	(1,687,801.39)	(1,707,335.10)	(1,628,772.13)	(1,550,972.44)	(1,569,165.74)	(1,584,894.04)	(1,605,967.13)	(1,628,438.50)	(1,609,494.56)
142209	Acc Dep - Struct and Improv Treatment Plant	(3,609,583.66)	(3,655,895.30)	(3,702,206.94)	(3,748,518.58)	(3,794,830.22)	(3,840,360.76)	(3,886,333.24)	(3,927,098.05)	(3,978,778.30)	(3,795,351.66)	(3,839,783.86)	(3,563,272.02)
142210	Acc Dep - Struct and Improv Reclaim WTP	(1,039.64)	(1,046.46)	(1,053.28)	(1,060.10)	(1,066.92)	(1,073.74)	(1,080.56)	(1,087.38)	(1,094.12)	(1,100.94)	(1,107.76)	(1,032.82)
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(79,956.22)	(80,335.75)	(80,715.28)	(81,094.81)	(81,474.34)	(81,670.58)	(82,049.73)	(82,428.88)	(82,809.91)	(83,191.08)	(83,572.25)	(79,576.69)
142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	-
142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-
142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	-
142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	-
142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	-
142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	-
142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	-
142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	-
142220	Acc Dep - Struct and Improv Office	(700,302.67)	(236,897.13)	(242,152.02)	(247,874.50)	(253,687.32)	(259,641.33)	(265,502.27)	(271,710.50)	(277,953.40)	(284,204.97)	(290,495.18)	(694,380.91)
142221	Acc Dep - Collecting Reservoirs	2,943.87	2,920.66	2,897.45	2,874.24	2,851.03	2,827.82	3,045.18	3,020.28	2,995.42	2,970.52	2,946.02	2,967.08
142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-
142223	Acc Dep - Wells and Springs	(6,028,495.77)	(6,053,865.77)	(6,079,237.74)	(6,104,619.09)	(6,130,009.60)	(6,121,101.54)	(6,144,669.29)	(6,169,700.60)	(6,195,160.55)	(6,220,627.15)	(6,246,050.40)	(6,003,135.37)
142224	Acc Dep - Infiltration Gallery	(11,994.20)	(12,088.34)	(12,182.48)	(12,276.62)	(12,370.76)	(12,464.90)	(12,559.04)	(12,653.18)	(12,747.26)	(12,841.40)	(12,935.54)	(11,900.06)
142225	Acc Dep - Supply Mains	(59,665.35)	(59,300.71)	(59,933.09)	(60,572.41)	(61,221.84)	(61,871.27)	(62,520.70)	(63,170.13)	(63,819.56)	(64,469.00)	(65,118.43)	(59,072.09)
142226	Acc Dep - Power Generation Equipment	(68,209.98)	(69,565.12)	(70,920.26)	(72,275.40)	(73,630.54)	(74,985.68)	(76,340.82)	(77,695.96)	(79,051.10)	(80,406.15)	(81,761.29)	(66,854.84)
142227	Acc Dep - Electric Pump Equip Src Pump	(1,500,493.18)	(1,535,013.52)	(1,569,533.86)	(1,594,054.20)	(1,628,574.54)	(1,653,094.88)	(1,677,615.22)	(1,702,135.56)	(1,726,655.90)	(1,751,176.24)	(1,775,696.58)	(1,466,525.05)
142228	Acc Dep - Electric Pump Equip WTP	(2,275,553.56)	(2,295,466.66)	(2,308,525.87)	(2,328,034.01)	(2,355,982.04)	(2,222,930.12)	(2,249,035.10)	(2,275,140.08)	(2,301,245.06)	(2,327,350.04)	(2,353,455.02)	(2,256,707.68)
142229	Acc Dep - Electric Pump Equip Trans Dist	(1,869,570.21)	(1,910,909.85)	(1,952,249.49)	(2,003,413.93)	(2,049,856.35)	(2,072,929.10)	(2,117,268.62)	(2,163,113.24)	(2,204,681.15)	(2,251,200.04)	(2,296,449.63)	(1,824,460.59)
142230	Acc Dep - Water Treatment Equipment	(763,995.95)	(771,609.70)	(778,569.02)	(792,013.43)	(802,557.01)	(729,076.88)	(736,117.40)	(743,158.39)	(752,577.16)	(758,146.41)	(768,068.03)	(758,073.15)
142231	Acc Dep - Dist Resv and Standpipes	(2,306,053.80)	(2,321,456.30)	(2,337,064.25)	(2,352,030.58)	(2,367,000.00)	(2,237,527.44)	(2,252,230.33)	(2,266,479.28)	(2,280,728.23)	(2,295,000.00)	(2,309,271.75)	(2,291,576.91)
142232	Acc Dep - Trans and Distr Mains	(6,895,407.66)	(6,924,494.97)	(6,952,917.79)	(6,987,069.76)	(7,018,688.24)	(6,849,796.16)	(6,832,489.84)	(6,845,007.42)	(6,844,624.58)	(6,863,109.04)	(6,881,064.26)	(6,866,818.93)
142233	Acc Dep - Service Lines	(1,347,200.65)	(1,371,052.61)	(1,395,612.84)	(1,420,356.76)	(1,446,107.22)	(1,196,831.43)	(1,203,347.14)	(1,203,333.47)	(1,184,869.31)	(1,189,294.75)	(1,199,961.83)	(1,322,058.37)
142234	Acc Dep - Meters	(1,561,008.42)	(1,576,967.05)	(1,588,003.19)	(1,604,180.43)	(1,622,134.26)	(1,633,794.04)	(1,646,146.25)	(1,663,454.80)	(1,681,892.86)	(1,697,213.02)	(1,714,298.26)	(1,544,126.81)
142235	Acc Dep - Meter Installations	(714,048.28)	(720,128.07)	(726,242.43)	(732,371.26)	(738,504.03)	(738,504.03)	(726,225.83)	(731,876.90)	(742,604.09)	(748,777.86)	(754,971.37)	(707,981.94)
142236	Acc Dep - Hydrants	(392,368.84)	(395,435.32)	(398,522.64)	(401,626.16)	(404,738.64)	(400,196.48)	(403,093.19)	(406,258.27)	(408,834.92)	(412,121.98)	(414,768.50)	(389,886.84)
142237	Acc Dep - Backflow Prevention Devices	(411.74)	(693.38)	(975.02)	(1,256.66)	(1,538.30)	(1,038.70)	(1,313.88)	(1,593.43)	(1,878.98)	(2,159.53)	(2,439.08)	(136.89)
142238	Acc Dep - Power Gen Equip Coll Pnt	(31,390.11)	(32,286.97)	(33,183.83)	(34,080.69)	(34,977.55)	(35,874.41)	(36,771.27)	(37,668.13)	(38,564.98)	(39,461.84)	(40,358.70)	(30,492.25)
142239	Acc Dep - Power Gen Equip Pump Pnt	(45,800.30)	(46,590.59)	(47,380.88)	(48,171.17)	(48,961.46)	(49,751.75)	(50,542.04)	(51,332.33)	(52,122.61)	(52,912.90)	(53,703.19)	(45,010.01)
142240	Acc Dep - Power Gen Equip Treat Pnt	(116,117.68)	(117,871.34)	(119,701.48)	(121,581.03)	(122,229.77)	(124,099.15)	(125,978.53)	(127,857.91)	(129,737.29)	(132,616.67)	(134,496.05)	(114,392.40)
142241	Acc Dep - Sewer Force Main	(1,518,721.50)	(1,522,880.15)	(1,527,066.43)	(1,531,252.71)	(1,535,439.73)	(1,539,626.01)	(1,543,812.29)	(1,548,000.00)	(1,552,187.71)	(1,556,375.42)	(1,560,563.13)	(1,514,566.22)
142242	Acc Dep - Sewer Gravity Main	(8,577,968.99)	(8,597,750.90)	(8,618,289.96)	(8,638,711.66)	(8,658,900.11)	(8,651,964.94)	(8,671,851.31)	(8,665,980.05)	(8,663,856.84)	(8,663,508.35)	(8,703,247.48)	(8,558,450.10)
142243	Acc Dep - Manholes	(44,204.43)	(45,743.84)	(47,283.92)	(48,824.59)	(50,365.99)	(51,907.59)	(53,449.19)	(54,990.79)	(56,532.39)	(58,073.99)	(59,615.59)	(48,838.90)
142244	Acc Dep - Special Collection Structures	121.64	109.27	96.90	84.53	72.16	59.79	47.42	35.05	22.05	9.04	(3.97)	134.01
142245	Acc Dep - Service to Customers	161,513.68	159,427.42	157,341.57	154,281.21	151,806.81	279,872.10	278,187.99	277,189.60	300,857.37	299,783.17	298,657.31	163,558.33
142246	Acc Dep - Flow Measure Devices	32,075.06	31,573.69	31,069.35	30,565.01	30,060.67	29,734.11	29,230.36	28,726.61	28,190.01	27,653.44	27,116.87	32,576.43
142247	Acc Dep - Flow Measure Install	(306.00)	(309.69)	(313.38)	(317.07)	(320.76)	(324.45)	(328.14)	(331.83)	(335.52)	(339.21)	(342.90)	(302.31)
142248	Acc Dep - Receiving Wells	18,564.96	18,398.35	17,699.51	17,181.86	16,713.29	21,549.81	21,071.85	20,522.79	19,886.77	19,242.37	18,596.55	18,715.60
142249	Acc Dep - Pumping Equip Pump Pnt	(934,167.75)	(980,628.20)	(1,019,229.34)	(1,066,487.10)	(1,126,348.19)	(1,058,002.81)	(1,107,921.47)	(1,151,808.62)	(1,213,572.60)	(1,065,053.98)	(1,085,391.89)	(888,523.45)
142250	Acc Dep - Pumping Equip Reclaim WTP	(2,327.88)	(2,736.34)	(3,155.80)	(4,263.18)	(5,370.56)	6,864.13	5,703.83	4,542.97	3,329.43	2,092.16	1,088.52	(1,919.42)
142251	Acc Dep - Pumping Equip Rel Wtr Dist	(23,585.42)	(24,114.90)	(24,646.07)	(25,184.93)	(25,886.46)	(24,107.35)	(24,798.23)	(25,582.10)	(26,503.81)	(27,425.63)	(28,349.69)	(23,059.94)
142252	Acc Dep - Treat/Disp Equip Lagoon	(243,330.37)	(244,566.61)	(245,803.13)	(247,041.52)	(248,279.91)	(245,979.58)	(247,214.49)	(247,983.60)	(249,220.69)	(250,458.03)	(250,685.27)	(242,094.13)
142253	Acc Dep - Treat/Disp Equip Trt Pnt	(8,159,554.28)	(8,200,488.87)	(8,237,515.72)	(8,305,854.53)	(8,339,154.18)	(8,138,296.83)	(8,172,707.18)	(8,195,643.38)	(8,209,630.81)	(8,244,075.74)	(8,283,351.21)	(8,118,082.63)
142254	Acc Dep - Treat/Disp Equip Rclm Wtr	(2,582.46)	(2,610.50)	(2,638.54)	(2,666.58)	(2,694.62)	(2,722.75)	(2,751.17)	4,789.86	7,086.96	7,027.43	6,988.62	(2,554.42)
142255	Acc Dep - Plant Sewers Treatment Pnt	(1,180,553.45)	(1,211,734.93)	(1,242,083.14)	(1,271,821.29)	(1,303,026.62)	(1,319,326.03)	(1,350,630.60)	(1,381,590.81)	(1,413,245.90)	(1,451,455.64)	(1,489,657.94)	(1,149,374.95)
142256	Acc Dep - Plant Sewers Reclaim Wtr	(2,119.20)	(2,129.94)	(2,140.68)	(2,151.42)	(2,162.16)	(2,020.66)	(2,032.75)	(2,044.84)	(2,056.95)	(2,069.04)	(2,081.13)	(2,108.46)
142257	Acc Dep - Outfall Lines	1,273.53	1,272.90	1,270.29	805.59	340.18	5,230.29	4,749.49	9,238.99	8,691.75	8,140.29	7,592.60	2,620.13
142258	Acc Dep - Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-
142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-	-	-	-	-
142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	-
142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-
142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-	-
142263	Acc Dep - Reuse Dist Reservoirs	(1,584.18)	(1,594.65)	(1,605.12)	(1,615.59)	(1,626.06)	(1,636.53)	(1,647.00)	(1,657.47)	(1,667.95)	(1,678.42)	(1,688.89)	(1,573.71)
142264	Acc Dep - Reuse Transmission and Dist	(8,698.94)	(8,837.11)	(8,975.28)	(9,113.45)	(9,251.96)	(8,465.88)	(8,602.85)	(8,739.19)	(8,876.14)	(8,975.67)	(9,075.20)	(8,560.77)
142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-	-	-	-	-	-
142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	-
142267	Acc Dep - Other and Misc Equip Intangible Pnt	-	-	-	-	-	-	-	-	-	-	-	-
142268	Acc Dep - Other and Misc Equip Source Supply	(80.72)	(81.26)	(81.80)	(82.34)	(82.88)	(83.42)	(83.96)	(84.50)	(85.04)	(85.58)	(86.12)	(80.18)
142269	Acc Dep - Other and Misc Equip WTP	(1,950.29)	(1,975.50)	(2,000.71)	(2,025.92)	(2,051.13)	(2,083.55)	(2,115.97)	(2,148.39)	(2,180.81)	(2,213.23)	(2,245.65)	(1,929.97)

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

Part – II

Support to Items W1-10

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 10

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

W1-10

Table of Contents - Summary of Book and Pro-Forma Adjustments - Base Case

Adjustment #	Description	Adjustment Type	Filing Exhibit Schedule	Support Schedule	Adjustment Amount				Total Adjustment
					Uniform Water	Uniform Sewer	BE/FH/TC Water	BE/FH/TC Sewer	
1	Allocation Adjustment - re-allocate Plant In-Service, A/D, ADIT based on 25% ratio for Availability ERC's:								
	Plant In-Service	Book	A-1a, A-1b	Schedule 1	(218,683.26)	(130,467.71)	(26,274.20)	(26,894.29)	(402,319.47)
	Accumulated Depreciation	Book	A-2a, A-2b	Schedule 1	175,230.43	104,543.50	21,053.46	21,550.34	322,377.72
	Accumulated Deferred Income Taxes	Book	A-6a, A-6b	Schedule 1	(1,269.44)	(757.36)	(152.52)	(156.12)	(2,335.44)
2	Plant Additions and Retirements / Accumulated Depreciation Retirements and Depreciation								
	PlS - Pro-Forma Additions through 09/30/22	Pro-Forma	A-1a, A-1b	Schedule 2	4,325,136.50	3,725,662.06	304,337.03	809,925.90	9,165,061.48
	PlS - Pro-Forma Retirements through 09/30/22	Pro-Forma	A-1a, A-1b	Schedule 2	(697,386.80)	(489,941.19)	(50,699.65)	(73,515.42)	(1,311,543.07)
	A/D - Pro-Forma Retirements through 09/30/22	Pro-Forma	A-2a, A-2b	Schedule 2	697,386.80	489,941.19	50,699.65	73,515.42	1,311,543.07
	A/D - Pro-Forma Accumulated Depreciation through 09/30/22	Pro-Forma	A-2a, A-2b	Schedule 2	(1,892,550.10)	(1,668,920.39)	(100,617.69)	(238,864.62)	(3,900,952.79)
	Annualize Depreciation Expense through 09/30/22	Pro-Forma	B-21a, B-21b	B-21a, B-21b	331,173.14	355,818.52	50,638.83	66,250.65	803,881.14
3	Adjust cash working capital for changes in maintenance and general expenses:								
	Book Adjustment	Book	A-3a, A-3b	A-3a, A-3b	1,455,210.38	1,065,935.55	172,414.58	177,483.49	2,871,044.00
	Pro-Forma Adjustment	Pro-Forma	A-3a, A-3b	A-3a, A-3b	116,030.39	41,581.54	17,742.00	20,511.88	195,865.81
4	Contributions in Aid of Construction - Additions and Amortization								
	Pro-Forma Additions and Amortization through 09/30/22	Pro-Forma	A-4a, A-4b	A-4a, A-4b	366,410.14	313,085.91	28,391.55	75,317.57	783,205.17
	Annualize Amortization Expense through 09/30/22	Pro-Forma	B-23a, B-23b	B-23a, B-23b	(28,254.91)	2,101.52	(16,322.54)	(5,638.83)	(48,114.76)
5	Adjust Accumulated Deferred Income Taxes - Prior Commission Orders and Unamortized Balances:								
	State	Book & Pro-Forma	A-6a, A-6b	Schedule 5	(276,061.71)	(178,240.84)	(36,571.52)	(46,070.94)	(536,945.01)
	Federal	Book & Pro-Forma	A-6a, A-6b	Schedule 5	227,901.12	(498,443.08)	203,014.78	121,502.66	53,975.48
6	Include Gain on Sale as approved in W-354, Sub 364	Book	A-9a	Schedule 6	(196,947.00)	(92,681.00)	-	-	(289,628.00)
7	Purchase Acquisition Adjustment - Amortization								
	Pro-Forma Amortization through 09/30/22	Pro-Forma	A-10a, A-10b	A-10a, A-10b	58,678.98	8,716.27	(7,926.99)	(21,925.00)	37,543.26
	Annualize Amortization Expense through 09/30/22	Pro-Forma	B-22a, B-22b	B-22a, B-22b	(14,528.95)	18,437.97	4,174.68	13,629.22	21,712.92
8	Include Cost Free Capital as approved in W-354, Sub 266	Book	A-12a	Schedule 8	(121,791.00)	(139,708.00)	-	-	(261,499.00)
9	Avg. Tax Accruals								
	Adjust Property Taxes for 1/2 of property tax expense	Pro-Forma	A-13a, A-13b	A-13a, A-13b	67,984.51	52,814.62	3,873.02	4,876.76	129,548.91
	Adjust Regulatory fee for current Service Revenues * 0.13% at 1/5 accrual.	Pro-Forma	A-13a, A-13b	A-13a, A-13b	5,935.79	4,561.74	489.09	684.75	11,671.37
10	Include unamortized balance of Federal Protected EDIT:								
	Unamortized Federal Protected EDIT reserve	Pro-Forma	A-14a, A-14b	Schedule 10	(1,949,905.00)	(1,163,325.00)	(276,179.00)	(282,697.00)	(3,672,106.00)
	Amortization of Federal Protected EDIT	Pro-Forma	B-20a, B-20b	Schedule 10	(36,704.00)	(21,898.00)	(5,199.00)	(5,321.00)	(69,122.00)
	Unamortized NC State Tax reserve	Pro-Forma	A-14a, A-14b	Schedule 10	(717,341.00)	(427,970.00)	(86,187.00)	(88,221.00)	(1,319,719.00)
	Amortization of NC State Tax EDIT (3% to 2.5%) - 3 Year Amortization	Pro-Forma	B-20a, B-20b	Schedule 10	(28,178.00)	(16,811.00)	(3,386.00)	(3,465.00)	(51,840.00)
	Adjust Deferred Charges and Amortization of Rate Case Expenses:								
11	Remove all Test Year cost in Deferred Charges & Rate Case Expense balances	Book	A-15a, A-15b	A-15a, A-15b	(1,335,683.77)	(2,212,377.83)	(143,157.15)	(101,824.55)	(3,793,043.30)
12	To adjust annual rate case amortization expense	Pro-Forma	B-15a, B-15b	Schedule 12	198,781.36	118,594.39	21,925.20	22,442.56	361,743.51
13	To adjust non-rate case expense deferred charges to reflect unamortized balances as of 4/1/2023	Pro-Forma	A-15a, A-15b	Schedule 13	358,704.88	523,044.11	40,469.16	-	922,218.15
13	To adjust non-rate case expense deferred charges to reflect annual amortization expense	Pro-Forma	B-6a, B-6b	Schedule 13	(49,182.44)	(164,849.75)	(1,702.75)	17,065.88	(198,669.06)
14	Adjust Service Revenues to pro-forma present rate levels	Book	B-1a, B-1b	Schedule E	2,867,248.55	1,255,781.53	448,710.54	353,560.35	4,925,300.96
	Adjust Miscellaneous Revenues for pro-forma present rate levels:								
15	Adjust Uncollectible Accounts	Book	B-1a, B-1b	B-2a, B-2b	114,837.22	(155,115.81)	19,605.01	(32,203.39)	(52,876.98)
16	Adjust Late Payment Charges	Book	B-1a, B-1b	B-3a, B-3b	242.95	197.68	30.18	47.87	518.68
17	Adjust Power Expense for vendor price changes since start of Test Year	Pro-Forma	B-4a, B-4b	Schedule 17	-	-	-	-	-

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

W1-10

Table of Contents - Summary of Book and Pro-Forma Adjustments - Base Case

Adjustment #	Description	Adjustment Type	Filing Exhibit Schedule	Support Schedule	Adjustment Amount				Total Adjustment
					Uniform Water	Uniform Sewer	BE/FH/TC Water	BE/FH/TC Sewer	
18	<u>Adjust Purchased Water/Purchased Sewer Expense for vendor price changes since start of Test Year</u>	Pro-Forma	B-6a	Schedule 18	25,316.90	5,104.42	-	-	30,421.32
19	<u>Adjust Chemicals Expense for vendor price changes since start of Test Year</u>	Pro-Forma	B-9a, B-9b	Schedule 19	64,925.85	174,029.56	23,274.50	14,213.95	276,443.86
20	<u>Remove Unrecoverable Expenses:</u>								
	Outside Services & Internal Time	Pro-Forma	B-20a, B-20b	Schedule 20	(45,933.98)	(27,404.48)	(5,518.84)	(5,649.09)	(84,506.39)
	Advertising	Pro-Forma	B-20a, B-20b	Schedule 20	(486.58)	(290.30)	(6.64)	(6.80)	(790.32)
	Charitable Donations	Pro-Forma	B-20a, B-20b	Schedule 20	(5,337.53)	(3,184.40)	(737.85)	(755.26)	(10,015.04)
	Penalties/Fines	Pro-Forma	B-20a, B-20b	Schedule 20	(472.84)	(5,629.85)	-	-	(6,102.69)
	Memberships and Dues (NAWC)	Pro-Forma	B-20a, B-20b	Schedule 20	(1,450.30)	(865.26)	(174.25)	(178.36)	(2,668.17)
21	<u>Update Salaries & Wages to reflect new going level rates and head count:</u>								
	Adjustment to reflect going level pay rates and headcount	Pro-Forma	B-13a, B-13b	Schedule 21	393,880.81	234,991.59	160,227.64	164,009.11	953,109.15
	Adjustment to reflect updated payroll taxes based on going level salary and wages update	Pro-Forma	B-25a, B-25b	Schedule 21	41,400.32	23,699.68	13,717.10	14,040.84	92,857.94
22	<u>Adjust Captime for Salaries Adjustment</u>	Pro-Forma	B-11a, B-11b	Schedule 22	89,856.77	53,608.59	10,796.51	11,051.05	165,312.92
23	<u>To Include Payment Processing Fees and Water Efficiency Program Noticing Cost</u>	Pro-Forma	B-14a, B-14b	Schedule 23	150,503.05	89,791.00	18,082.53	18,509.29	276,885.87
24	<u>Adjust rent expense for going level rates</u>	Pro-Forma	B-17a, B-17b	Schedule 24	100,148.09	59,749.40	13,166.23	13,477.42	186,541.14
25	<u>Adjust Insurance Expense to annualize current policy premiums</u>								
	General Liability Insurance	Pro-Forma	B-18a, B-18b	Schedule 25	100,869.13	60,179.11	9,848.60	10,081.03	180,977.88
	Property Insurance	Pro-Forma	B-18a, B-18b	Schedule 25	40,017.09	23,874.43	722.22	739.26	65,353.00
	Vehicle Insurance	Pro-Forma	B-18a, B-18b	Schedule 25	1,863.95	1,112.05	(943.92)	(966.20)	1,065.87
	Uninsured Losses	Pro-Forma	B-18a, B-18b	Schedule 25	(40,036.73)	(23,886.14)	(275.86)	(282.37)	(64,481.09)
	Other Insurance	Pro-Forma	B-18a, B-18b	Schedule 25	(40,300.97)	(24,043.80)	(6,185.17)	(6,331.14)	(76,861.07)
26	<u>Adjust for expenses associated with the Echota and Seven Devils acquisition</u>	Pro-Forma	B-20a	Schedule 26	243,811.00	65,171.00	-	-	308,982.00
	<u>To reflect pro-forma Corix Shared Service Cost to North Carolina</u>								
27a	Fusion ERP Rate Base	Pro-Forma	A-15a, A-15b	Schedule 27	700,139.71	417,707.44	84,119.89	86,105.18	1,288,072.21
27b	Corporate Cost	Pro-Forma	B-20a, B-20b	Schedule 27	(64,326.35)	(38,377.48)	(53,428.33)	(54,689.27)	(210,821.43)
27b	Regional Cost	Pro-Forma	B-20a, B-20b	Schedule 27	(7,166.75)	(4,275.72)	(6,399.67)	(6,550.70)	(24,392.84)
27b	Regulatory Expense Amortization	Pro-Forma	B-15a, B-15b	Schedule 27	13,981.11	8,341.21	1,679.79	1,719.44	25,721.55
28	<u>Adjust Regulatory Fee (Utility/Commission Tax) for proposed revenues</u>								
	Remove test year amount	Pro-Forma	B-25a, B-25b	B-25a, B-25b	(28,483.23)	(23,174.84)	-	-	(51,658.07)
	Include annualized amount to reflect going level based on proposed revenues	Pro-Forma	B-25a, B-25b	B-25a, B-25b	31,846.71	25,102.62	2,753.22	3,939.77	63,642.32

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

W1-10
WSIP Periods

Summary of WSIP Period Adjustments

Description	Adjustment Type	Filing Exhibit Schedule	Support Schedule	Adjustment Amount				Total Adjustment
				Uniform Water	Uniform Sewer	BE/FH/TC Water	BE/FH/TC Sewer	
Plant Additions and Retirements								
PIS - Additions/Retirements (13 Mo Average - 04/01/23-03/31/24)	WSIP Rate Year 1	A-1a, A-1b	Schedule 2	8,984,935.61	11,465,466.70	2,229,135.71	975,466.40	23,655,004.42
PIS - Additions/Retirements (13 Mo Average - 04/01/24-03/31/25)	WSIP Rate Year 2	A-1a, A-1b	Schedule 2	6,845,197.55	10,264,077.79	695,080.55	1,587,265.43	19,391,621.33
PIS - Additions/Retirements (13 Mo Average - 04/01/25-03/31/26)	WSIP Rate Year 3	A-1a, A-1b	Schedule 2	7,036,950.68	9,749,574.18	499,307.65	860,172.31	18,146,004.82

Description: This is the resulting adjustment through each of the rate years in the WSIP period. The totals are derived through inclusion of additions and retirements from Schedule 2 through each month of the rate year. Monthly balances are provided in the excel filing exhibits. This portion of the revenue requirement is set by using a 13 month average of the accumulated depreciation balances. Monthly ending balances are provided in columns AY through CU in the rate filing template excel on the Plant in Service tab.

Accumulated Depreciation

A/D - Retirements/Depreciation (13 Mo Average - 04/01/23-03/31/24)	WSIP Rate Year 1	A-2a, A-2b	Schedule 2	(2,154,592.18)	(697,595.57)	(144,999.72)	(292,719.66)	(3,289,907.13)
A/D - Retirements/Depreciation (13 Mo Average - 04/01/24-03/31/25)	WSIP Rate Year 2	A-2a, A-2b	Schedule 2	(2,851,763.91)	(1,418,752.56)	6,669.29	(172,753.40)	(4,436,600.59)
A/D - Retirements/Depreciation (13 Mo Average - 04/01/25-03/31/26)	WSIP Rate Year 3	A-2a, A-2b	Schedule 2	(3,134,429.33)	(1,818,445.81)	(123,982.80)	(405,081.99)	(5,481,939.93)

Description: This is the resulting adjustment through each of the rate years in the WSIP period. The totals are derived through inclusion of retirements from Schedule 2 through each month of the rate year, and adding on monthly amortization. Monthly balances are provided in the excel filing exhibits. This portion of the revenue requirement is set by using a 13 month average of the accumulated depreciation balances. Monthly ending balances are provided in columns AX through CT in the rate filing template excel on the Accum Depr tab.

Cash Working Capital

CWC (Annual Expenses - 04/01/23-03/31/24)	WSIP Rate Year 1	A-3a, A-3b	A-3a, A-3b	169,229.32	80,618.85	6,553.31	14,674.16	271,075.64
CWC (Annual Expenses - 04/01/24-03/31/25)	WSIP Rate Year 2	A-3a, A-3b	A-3a, A-3b	47,287.23	32,085.43	5,830.50	7,820.17	93,023.33
CWC (Annual Expenses - 04/01/25-03/31/26)	WSIP Rate Year 3	A-3a, A-3b	A-3a, A-3b	48,521.78	7,597.95	6,030.80	7,873.53	70,024.05

Description: This is the resulting adjustment through each of the rate years in the WSIP period. The totals are derived by calculating all of the expenses for the revenue requirement in the WSIP period, removing Purchased Water and Sewer treatment expenses and multiplying the remaining expenses by 1/8th for working capital.

Contributions in Aid of Construction

CIAC - Amortization (13 Mo Average - 04/01/23-03/31/24)	WSIP Rate Year 1	A-4a, A-4b	A-4a, A-4b	732,820.28	626,171.81	56,783.10	150,635.14	1,566,410.33
CIAC - Amortization (13 Mo Average - 04/01/24-03/31/25)	WSIP Rate Year 2	A-4a, A-4b	A-4a, A-4b	732,820.28	626,171.81	56,783.10	150,635.14	1,566,410.33
CIAC - Amortization (13 Mo Average - 04/01/25-03/31/26)	WSIP Rate Year 3	A-4a, A-4b	A-4a, A-4b	732,820.28	626,171.81	56,783.10	150,635.14	1,566,410.33

Description: This is the resulting adjustment through each of the rate years in the WSIP period. The totals are derived through calculating amortization each month of the rate year. Monthly balances are provided in the excel filing exhibits. This portion of the revenue requirement is set by using a 13 month average of the CIAC and Accumulated CIAC balances. Monthly ending balances are provided in columns AQ through CM in the rate filing template excel on the CIAC tab.

Purchase Acquisition Adjustment

PAA - Amortization (13 Mo Average - 04/01/23-03/31/24)	WSIP Rate Year 1	A-10a, A-10b	A-10a, A-10b	117,357.96	17,432.54	(15,853.98)	(43,850.00)	75,086.52
PAA - Amortization (13 Mo Average - 04/01/24-03/31/25)	WSIP Rate Year 2	A-10a, A-10b	A-10a, A-10b	117,357.96	17,432.54	(15,853.98)	(43,850.00)	75,086.52
PAA - Amortization (13 Mo Average - 04/01/25-03/31/26)	WSIP Rate Year 3	A-10a, A-10b	A-10a, A-10b	117,357.96	17,432.54	(15,853.98)	(43,850.00)	75,086.52

Description: This is the resulting adjustment through each of the rate years in the WSIP period. The totals are derived through calculating amortization each month of the rate year. Monthly balances are provided in the excel filing exhibits. This portion of the revenue requirement is set by using a 13 month average of the PAA and Accumulated PAA balances. Monthly ending balances are provided in columns AK through CG in the rate filing template excel on the PAA tab.

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

W1-10
WSIP Periods

Summary of WSIP Period Adjustments

Description	Adjustment Type	Filing Exhibit Schedule	Support Schedule	Adjustment Amount				Total Adjustment
				Uniform Water	Uniform Sewer	BE/FH/TC Water	BE/FH/TC Sewer	
Average Tax Accruals								
Average Tax Accrual (Annual Expense - 04/01/23-03/31/24)	WSIP Rate Year 1	A-13a, A-13b	A-13a, A-13b	5,672.90	6,240.84	1,328.71	439.60	13,682.05
Average Tax Accrual (Annual Expense - 04/01/24-03/31/25)	WSIP Rate Year 2	A-13a, A-13b	A-13a, A-13b	3,869.05	5,043.08	401.62	510.25	9,824.01
Average Tax Accrual (Annual Expense - 04/01/25-03/31/26)	WSIP Rate Year 3	A-13a, A-13b	A-13a, A-13b	3,968.98	4,737.26	288.74	276.10	9,271.08

Description: This is the resulting adjustment through each of the rate years in the WSIP period. The totals are derived by calculating all of the expenses for the revenue requirement in the WSIP period. Property taxes are accrued to rate base at 1/2 of the expense, regulatory fees are accrued to rate base at 1/5 of the expense.

Excess Deferred Income Taxes								
EDIT (Manual Build - 04/01/23-03/31/24)	WSIP Rate Year 1	A-14a, A-14b	Schedule 10	23,828.00	14,216.00	3,375.00	3,454.00	44,873.00
EDIT (Manual Build - 04/01/24-03/31/25)	WSIP Rate Year 2	A-14a, A-14b	Schedule 10	47,655.00	28,432.00	6,749.00	6,909.00	89,745.00
EDIT (Manual Build - 04/01/25-03/31/26)	WSIP Rate Year 3	A-14a, A-14b	Schedule 10	47,656.00	28,431.00	6,750.00	6,909.00	89,746.00

Description: A full build for excess deferred income taxes through each of the WSIP rate years is provided in Schedule 10.

Deferred Charges								
Deferred Charges (Manual Build - 04/01/23-03/31/24)	WSIP Rate Year 1	A-15a, A-15b	Schedule 13	93,998.09	(38,122.81)	8,370.51	40,958.40	105,204.19
Deferred Charges (Manual Build - 04/01/24-03/31/25)	WSIP Rate Year 2	A-15a, A-15b	Schedule 13	127,113.53	(73,111.27)	(529.21)	30,718.80	84,191.85
Deferred Charges (Manual Build - 04/01/25-03/31/26)	WSIP Rate Year 3	A-15a, A-15b	Schedule 13	11,709.91	(61,229.03)	(16,317.50)	(20,479.20)	(86,315.82)

Description: A full build for deferred charges through each of the WSIP rate years is provided in Schedule 13.

Expense Adjustments								
Expense Adjustments (04/01/23-03/31/24)	WSIP Rate Year 1	B	Schedule 29	1,700,593.68	1,603,236.74	262,835.17	269,785.03	3,836,450.61
Expense Adjustments (04/01/23-03/31/24)	WSIP Rate Year 2	B	Schedule 29	656,108.17	676,399.96	82,286.83	128,658.29	1,543,453.26
Expense Adjustments (04/01/23-03/31/24)	WSIP Rate Year 3	B	Schedule 29	668,871.38	475,185.82	69,926.20	90,633.75	1,304,617.16

Description: See attached schedule 29 for specific expense inflators used through each of the WSIP periods. Areas that do not get a generic inflationary adjustment either get no inflationary adjustment or have a manual build of expenses. Examples of accounts with specific expense builds in the WSIP periods include deferred charges, and rent.

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

W1-10

Narrative of Book and Pro-Forma Adjustments - Base Case

<u>Adjustment #</u>	
1	<p>Purpose: Public Staff has historically adjusted the ERC count used for allocation of corporate costs by treating availability customers as 0.25 of 1 customer. This calculation sheet adjusts the Test Year amounts based on Test Year ended 3/31/2021 ERC counts, with all Utilities, Inc. availability customers treated as 0.25 customers.</p> <p>Method: CWSNC took Test Year ended customer counts per the Company's ERP system and recalculated total ERCs by subsidiary of Utilities, Inc. by treating availability customers as 0.25 customers. CWSNC recalculated the allocated costs at the updated ERC allocation percentage and allocated to the Rate Divisions based on their Test Year end ERC counts. This is a one time manual adjustment that flows through all WSIP periods and does not need additional adjustments.</p>
2	<p>Purpose: To include estimated capital investment spend, retirements, accumulated depreciation, and annualized depreciation expense through the base case cutoff period and Water Sewer Investment Plan period.</p> <p>Method: Add plant in service and retirements on a monthly basis through the base case cutoff and Water Sewer Investment Plan period. Annualize expected depreciation expense and calculate accumulated depreciation through the periods based on a thirteen month average rate base.</p>
3	<p>Purpose: To recalculate book and pro-forma Cash Working Capital based on accumulated adjustments to O&M expenses.</p> <p>Method: Total Per Books Adjustment, Column A, captures the matching Column A on the Income Statement Schedule B for the applicable Rate Division. Total Pro-Forma Adjustment, Column B, captures the matching Column B on the Income Statement Schedule B for the applicable Rate Division. The amount is the sum on Income Statement B for the total General or Maintenance Expenses. Purchased Water and Sewer Expenses are excluded from the Cash Working Capital rate base amount. Cash Working Capital is calculated as 1/8th of the total Pro-Forma Proposed General and Maintenance Expenses.</p>
4	<p>Purpose: Adjust for accumulated amortization of CIAC through 09/30/22, the expected roll-forward and cutoff date.</p> <p>Method: Adjust for accumulated amortization of CIAC through 09/30/22, the expected roll-forward and cutoff date. Annualize CIAC amortization expense based on end of period totals.</p>

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Narrative of Book and Pro-Forma Adjustments - Base Case

<u>Adjustment #</u>	
5	<p>Purpose: To adjust book balances of ADIT for each Rate Division per approved adjustments in prior orders, as well as for pro-forma balances in deferred rate case expense and unamortized deferred maintenance (Schedule A-14a and b).</p> <p>Method: Utilized book balances for Uniform and BF/FH/TC consolidated (Water/Sewer) rate divisions. Combined with adjustments in prior cases Sub 344 and Sub 354. Then took pro-forma deferred rate case expense multiplied by effective tax rate for federal and state to determine ADIT for rate case costs, resulting in adjustment for Column C. Did the same for Deferred Maintenance (Schedule A-14a), resulting in adjustment for Column D.</p> <p>Column F identifies the allocation method for the Rate Divisions. Pro-forma values for these allocation factors were used to allocate between Water and Sewer, and rate groups. Please see Excel Workpaper for identification of allocation factor inputs and prior case values.</p>
6	<p>Purpose: To incorporate gain on sale and flow back of taxes per order issued in W-354, Sub 384.</p> <p>Method: Identified Gain on Sale and Flowback of Taxes balance as utilized by Public Staff in Sub 384 , consistent with workpapers included in Sub 384 filing and resulting Final Order.</p>
7	<p>Purpose: Adjust for accumulated amortization of PAA through 09/30/22, the expected roll-forward and cutoff date.</p> <p>Method: Adjust for accumulated amortization of PAA through 09/30/22, the expected roll-forward and cutoff date. Annualize PAA amortization expense based on end of period totals.</p>
8	<p>Purpose: To incorporate cost free capital as identified in W-354, Sub 266 for gross-up on CIAC received but not refunded to developers for sold systems. No amortization to be included with this rate base deduction.</p> <p>Method: Identified Cost Free Capital balance as utilized by Public Staff in Sub 360 (Henry Schedule 2-10), consistent with workpapers included in Sub 266 filing and resulting Final Order.</p>
9	<p>Purpose: To adjust Regulatory Fee book amounts in Average Tax Accruals for pro-forma present rate service revenues.</p> <p>Method: The Company removed the book balances as a Per Books Adjustment. The Pro-Forma Adjustment multiplies the Regulatory Fee rate of 0.13% by the pro-forma present rate service revenues in Column F, Schedules B-1a and b. 1/5th of the resulting value is used as a rate base deduction.</p>

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Narrative of Book and Pro-Forma Adjustments - Base Case

Adjustment #	
10	<p>Purpose: To provide updated balances and resulting amortization levels for the federal protected excess deferred income tax regulatory liability. To provide for adjustments related to the eventual decline of the NC state corporate income tax to 0%. Once the corporate tax rate is set to 0% in 2030, the remaining protected balance will be amortized over the life of the transactions that generated the deferred taxes.</p> <p>Method: This adjustment summaries the federal protected EDIT balances as set in Sub 384 and updated through 03/31/23 for rate base and amortization updates. Include the reallocation of NC state income taxes from ADIT to a regulatory liability due to the eventual reduction of NC State Corporate tax rate to 0% by 2030. Additionally, unamortized EDIT associated with the NC state corporate income tax rate change from 3% to 2.5% was identified, those amounts are proposed to amortize back to customers over the three year WSIP Period.</p>
11	<p>Purpose: To remove maintenance testing deferrals from Deferred Charges, and therefore rate base, as these deferrals are historically not recoverable in rate base.</p> <p>Method: Identified direct ledger balances and reversed Test Year activity to present pro-forma amounts as \$0.</p>
12	<p>Purpose: To amortize previously approved and estimated rate case expenses over the three year WSIP period.</p> <p>Method: Identified authorized deferred rate case expense from Sub 384. The 5 year amortization from Sub 384 was carried from 04/08/22 to 3/31/2023. This anticipates rates effective in the current case of 4/1/2023. When combined with the estimated rate case expenses in this case (see Column [B]), the totals on lines 6 and 12 for the Rate Divisions are divided by a new 5 year term to produce an updated annual amortization expense. This amortization expense replaces the book amortization expense of Schedules B-15a and b.</p>
13	<p>Purpose: To determine the rate base component associated with deferred maintenance activity for the base case and through the WSIP To adjust Deferred Maintenance Expense for pro-forma adjustments to deferred maintenance rate base and calculate annual expense through the WSIP periods.</p> <p>Method: Removed book balances as of Test Year end for Deferred Charges and Accumulated Amortization deferred charges accounts. Updated the amortization schedules used in setting of rates in Sub 384 calculating unamortized balances for open deferrals through 3/31/2023. This anticipates rates effective from the current proceeding of 4/1/2023. Further calculated out deferred maintenance through the WSIP period based on operational expectations, using begining + ending balance for average rate base in the WSIP periods. Using approved amortization schedules from Sub 384, carried amortization activity through 3/31/2023, anticipating new rates effective 4/1/2023. Pro-forma deferred maintenance additions were included per estimated costs from operations. Deferred maintenance items from Sub 384 were annualized based on their respective March 2023 amortization expense. Estimate deferred maintenance activity and annual amortization through the WSIP periods.</p>

Carolina Water Service, Inc. of North Carolina
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W1-10

Narrative of Book and Pro-Forma Adjustments - Base Case

<u>Adjustment #</u>	
14	<p>Purpose: To reflect, as an direct Per Books Adjustment, the difference between direct ledger service revenues and End of Period Revenues at Present Rates, as shown in Schedule E.</p> <p>Method: Identified End of Period Pro-Forma Present Rate Revenues for each applicable Rate Division from Schedule E, and used that value in Column C for Service Revenues, Schedules B-1a and b. The resulting difference between direct ledger Service Revenues and this value is reflected in Column B of Schedules B-1a and b.</p>
15	<p>Purpose: Adjust uncollectibles expense for the test year and WSIP periods.</p> <p>Method: Calculate a uncollectibles/bad debt expense during the test year and apply that rate to all pro-forma periods. Allocate uncollectibles in total between water and sewer rate groups.</p>
16	<p>Purpose: Adjust late fees revenue for the test year and WSIP periods.</p> <p>Method: Calculate late fees revenue during the test year and apply that rate to all pro-forma periods.</p>
17	<p>Purpose: To adjust Test Year actual power expenses for rate changes from vendors occurring after the start of the Test Year (4/1/2021). This allows for pro-forma adjustments to reflect the annualized costs for Power Expense for CWSNC in this rate case.</p> <p>Method: The Company has not identified any increases but is using this spot as a placeholder for expense updates through the update period.</p>
18	<p>Purpose: To adjust Test Year actual purchased services expenses for rate changes from vendors occurring after the start of the Test Year (4/1/2021). This allows for pro-forma adjustments to reflect the annualized costs for Purchased Water/Sewer Treatment Expense for CWSNC in this rate case.</p> <p>Method: The Company reviewed bills from and corresponded with its vendors to identify where rates changed since 4/1/2021, or who had issued notice that their rates will change in the near future. CWSNC identified invoices paid during the Test Year before the effective date of the rate change and increased those bill amounts by the effective rate increase for the vendor. The Company compared invoices to the vendor website rate schedule or a copy of prior rates effective to identify the percent of rate change. Johnston County issued a notice that their rates would change as of 09/01/2021. All other rate increases noted are identified from vendor invoices or the provider's rate schedules per its website.</p>

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Test Year: March 31, 2022
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Narrative of Book and Pro-Forma Adjustments - Base Case

Adjustment #	
19	<p>Purpose: To adjust Test Year actual chemicals expenses for rate changes from primary vendor, WaterGuard, Based on the prices effective 7/1/2022. This allows for pro-forma adjustments to reflect the annualized costs for Chemicals Expense for CWSNC in this rate case.</p> <p>Method: The Company received correspondence from WaterGuard that identified certain chemical price changes to be effective 7/1/2022. The Company identified WaterGuard invoices in the Test Year. CWSNC analyzed the detailed Test Year chemical purchasing report provided by the vendor, and used the actual quantities purchased, multiplied by the current effective prices to restate test year purchases to reflect the various price increases. The Company used the purchase locations provided in the detailed report to assign purchases to the Company's rate groups. The Company then calculated the difference between test year actuals, and test year quantities at current prices, to calculate the pro forma adjustments.</p>
20	<p>Purpose: To remove activity during the test year for which the Company is not seeking recovery, including advertising, lobbying, penalties and fines, and contribution costs from the Test Year.</p> <p>Method: All costs related to lobbying and legislative efforts are removed from the Test Year data. These costs are already partially allocated to non-reg departments, the remainder is removed from this filing. An estimate for internal time spent on these activities is also removed for rate making purposes. This includes costs related to Public Sector Group and Sanford Law Office (Account 549000), costs related to contributions (Account 623100), advertising (621100), penalties and fines (625100), and dues apportioned for lobbying activities (629100).</p>
21	<p>Purpose: To calculate pro-forma salaries and wages, as well as related payroll taxes, and deferred compensation.</p> <p>Method: This adjustment annualizes current pay rates as of May 15 2022 pay period. Adjustment also includes vacancies expected to be filled during the rate case at estimated pay levels. Please see the Direct Testimony of Phil Drennan for a detailed explanation of the method used to calculate these adjustments.</p>
22	<p>Purpose: Adjust capitalized time in order to align with requested salaries expense. Contracted project managers are not included in salaries expense during the test year and the captime reduction associated with them needs to be removed. Due to the nature of the requested WSIP, captime associated with developing a rate case will not be recurring at the same frequency as prior and should be aligned with the expected project and rate case expense recovery period.</p> <p>Method: Identified booked capitalized time in the Sub 400 rate case - test year ending 03/31/22. Remove capitalized time associated with contract project managers. Reduce FP&A captime to better align with expected rate case amortization and work. Increment capitalized time to align with salary increases in WSIP periods.</p>

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Narrative of Book and Pro-Forma Adjustments - Base Case

Adjustment #	
23	<p>Purpose: This adjustment reflects the charges to be incurred by the Company for payment processing fees from its outside vendor, First Billing Services, when customers use a fee-based payment method to pay their water/sewer bills. These costs are current incurred by customers at the point of transaction and not included in Company costs. Further this adjustment reflects the approximate cost of annual supplemental noticing for the water efficiency program. The transition for residential payments was approved in the Sub 384 order. Due to the timing of the order and implementation of the transactions the test year does not include the costs the company will incur for payment processing fees.</p> <p>Method: The Company generated a report for the number of customers using fee-based electronic payment methods in the first quarter of 2022. CWSNC annualized those transactions and the aggregated fees to generate a pro-forma adjustment to account for payment processing fees the Company will be incurring in the cost to serve customers going forward. The Company used the first quarter of 2022 as representative of normal operations, CWSNC only included costs incurred for residential customers.</p>
24	<p>Purpose: To annualize most current rent expense levels for lease locations in North Carolina</p> <p>Method: The Company reviewed its rental property list to identify changes in lease payments. The Company identified in its lease agreements those leases which utilize step increase rates (Charlotte Office and Charlotte Warehouse). For the Charlotte Office, the annualized lease cost at 4/1/2023 for the new office location was utilized for pro-forma purposes. For the Charlotte Warehouse, the annualized lease cost at 4/1/2023 was utilized for pro-forma purposes. All other CWSNC rent is computed as the annualization of the most recent invoice paid, as supported by the current lease agreement.</p>
25	<p>Purpose: To annualize most current insurance premiums</p> <p>Method: The Company reviewed its insurance policies for the most recent renewal period and annualized those costs. These are the same costs used in the Sub 384 rate case, new premiums have not been issued yet. The premiums were then allocated to the North Carolina regulated companies using the various allocation methodologies outlined.</p>
26	<p>Purpose: The purpose of this adjustment is to account for additional operating expenses associated with the acquisition of Echota and Seven Devils. These expenses are offset by the revenue assumptions made in this case as part of the acquisition.</p> <p>Method: Expense assumptions are made based on the expense per ERC incurred in the Sub 384 docket utilizing the final commission ordered expenses. The addendum was provided as part of the Sub 396 acquisition docket.</p>

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Narrative of Book and Pro-Forma Adjustments - Base Case

<u>Adjustment #</u>	
27	<p>Purpose: To include annualized pro-forma costs allocated to CWSNC from the Corix Infrastructure, Inc. Shared Services Group</p> <p>Method: Pro-forma adjustments were then made to each North Carolina regulated rate group to reflect the 2021 first quarter annualized cost. Include rate base costs associated with the Fusion - Oracle Accounting ERP system. Include amortization of the Oracle ERP Regulatory Asset starting 03/31/22.</p>
28	<p>Purpose: To recalculate Regulatory Fee Expense based on Pro-Forma Proposed Revenues, inclusive of Service Revenues, Miscellaneous Revenues, and Uncollectible Account</p> <p>Method: Multiplies the 0.13% Regulatory Fee rate by the Total Operating Revenues as shown on the Income Statement Schedule B, Column I.</p>

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Schedule 1

Supplement to Schedule A-1a and b, A-2a and b, A-6 a and b

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Calculation of Rate Base Allocation Adjustments - Allocation Factor

Line No	Fusion Account	Description	Gross WSC Balance @ 3/31/2022	WSC Allocation @ 3/31/2022 ERC Unadjusted	WSC Allocation @ 3/31/2022 ERC	WSC Allocations Adjustment	CWSNC Uniform - Water	CWSNC Uniform - Sewer	BE/FH/TC - Water	BE/FH/TC - Sewer
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Plant in Service										
1	141220	Struct and Improv Office	3,460,667	640,499	613,606	(26,893)	(14,618)	(8,721)	(1,756)	(1,798)
2	141303	Office Furniture	2,458,314	454,984	435,880	(19,104)	(10,384)	(6,195)	(1,248)	(1,277)
3	141305	Stores Equipment	2,000	370	355	(16)	(8)	(5)	(1)	(1)
4	141308	Tool Shop Equipment	20,986	3,884	3,721	(163)	(89)	(53)	(11)	(11)
5	141310	Communications Equipment	358,144	66,285	63,502	(2,783)	(1,513)	(903)	(182)	(186)
6	141401	Vehicles	50,625	9,370	8,976	(393)	(214)	(128)	(26)	(26)
7	141501	Computer Hardware	7,113	1,317	1,261	(55)	(30)	(18)	(4)	(4)
8	141502	Desktop/Laptop Computers	160,655	29,734	28,486	(1,248)	(679)	(405)	(82)	(83)
9	141503	Mainframe Computers	1,086,953	201,173	192,726	(8,447)	(4,591)	(2,739)	(552)	(565)
10	141504	Mini Comp Wtr	10,169,733	1,882,210	1,803,180	(79,030)	(42,957)	(25,628)	(5,161)	(5,283)
11	141601	Computer Software	1,058,262	195,863	187,639	(8,224)	(4,470)	(2,667)	(537)	(550)
12	141602	Comp Systems	32,375,633	5,992,069	5,740,476	(251,593)	(136,755)	(81,589)	(16,431)	(16,819)
13	141603	Micro Systems	562,326	104,075	99,705	(4,370)	(2,375)	(1,417)	(285)	(292)
14	141699	Computer Clearing	-	-	-	-	-	-	-	-
15		Total Plant in Service	51,771,414	9,581,833	9,179,513	(402,319)	(218,683)	(130,468)	(26,274)	(26,894)
Accumulated Depreciation										
16	142220	Acc Dep - Struct and Imp	(583,609)	(108,014)	(103,479)	4,535	2,465	1,471	296	303
17	142303	Acc Dep - Office Furnitu	(1,532,557)	(283,645)	(271,735)	11,910	6,474	3,862	778	796
18	142305	Acc Dep - Stores Equipme	(93)	(17)	(16)	1	0	0	0	0
19	142308	Acc Dep - Tool Shop Equi	(21,985)	(4,069)	(3,898)	171	93	55	11	11
20	142310	Acc Dep - Communications	(430,520)	(79,680)	(76,335)	3,346	1,819	1,085	218	224
21	142401	Acc Dep - Vehicles	(50,625)	(9,370)	(8,976)	393	214	128	26	26
22	142501	Acc Dep - Computer Hardw	(1,785)	(330)	(316)	14	8	4	1	1
23	142502	Acc Dep - Desktop/Laptop	(16,385)	(3,032)	(2,905)	127	69	41	8	9
24	142503	Acc Dep - Mainframe Comp	(1,086,953)	(201,173)	(192,726)	8,447	4,591	2,739	552	565
25	142504	Acc Dep - Mini Comp Wtr	(8,536,042)	(1,579,847)	(1,513,513)	66,334	36,056	21,511	4,332	4,434
26	142601	Acc Dep - Computer Softw	(244,827)	(45,313)	(43,410)	1,903	1,034	617	124	127
27	142602	Acc Dep - Comp Systems	(28,416,617)	(5,259,336)	(5,038,508)	220,828	120,032	71,612	14,422	14,762
28	142603	Acc Dep - Micro Systems	(562,326)	(104,075)	(99,705)	4,370	2,375	1,417	285	292
29		Total Accumulated Depreciation	(41,484,322)	(7,677,902)	(7,355,524)	322,378	175,230	104,543	21,053	21,550
Accum. Deferred Income Taxes										
30	255001	Deferred Federal Tax Liab	15,995	2,960	2,836	(124)	(68)	(40)	(8)	(8)
31	255002	Deferred State Tax Liabil	284,535	52,662	50,451	(2,211)	(1,202)	(717)	(144)	(148)
32		Total Deferred Income Taxes	300,530	55,622	53,287	(2,335)	(1,269)	(757)	(153)	(156)
33		Total rate base (L15 + L29 + L32)	10,587,621	1,959,553	1,877,276	(82,277)	(44,722)	(26,682)	(5,373)	(5,500)

Notes:

Column [A] - Per Company Financials at March 31, 2022.
Column [B] - (Column [A]) * 18.508%
Column [C] - (Column [A]) * 17.731%
Column [D] - Column [C] - Column [B]
Column [E] - Column [D] * 54.36%
Column [F] - Column [D] * 32.43%
Column [G] - Column [D] * 6.53%
Column [H] - Column [D] * 6.68%

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Schedule 1

Supplement to Schedule A-1a and b, A-2a and b, A-6 a and b

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Calculation of Rate Base Allocation Adjustments - Allocation Factor

Purpose:

Public Staff has historically adjusted the ERC count used for allocation of corporate costs by treating availability customers as 0.25 of 1 customer. This calculation sheet adjusts the Test Year amounts based on Test Year ended 3/31/2022 ERC counts, with all Utilities, Inc. availability customers treated as 0.25 customers.

Method:

CWSNC took Test Year ended customer counts per the Company's ERP system and recalculated total ERCs by subsidiary of Utilities, Inc. by treating availability customers as 0.25 customers. CWSNC recalculated the allocated costs at the updated ERC allocation percentage and allocated to the Rate Divisions based on their Test Year end ERC counts. This is a one time manual adjustment that flows through all WSIP periods and does not need additional adjustments.

Carolina Water Service, Inc. of North Carolina
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Schedule 2

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Supplement to Schedule A-1a, A-1b, A-2a, A-2b

Capital Investment Plan

Project ID	System	Project	Rate Group	Utility Type	WSIP Period	NARUC Account	Obj. Acct.	In-Service Date	Forecast EAC	Retirement Amount	Depreciation Rate	Annualized Depreciation
2021019	Sapphire Valley	NC - 2021 - Sapphire Valley - Sewer LS Replacement - #41 Dry Cans to Submersible w/generator	CWS - NC Uniform	Sewer	Base Case - WSIP Year 1	354.30	141208	5/31/2022	543,725	(85,982)	2.00%	10,155
2021012	Linville Ridge	NC - 2021 - Linville Ridge - Split Rock booster station replacement	CWS - NC Uniform	Water	Base Case - WSIP Year 1	304.40	141206	5/31/2022	86,000	(44,640)	2.00%	6,428
2022230	Carolina Trace	NC - 2022 - Carolina Trace - Bridge Gravity Sewer Line Replacement	CWS - NC Uniform	Sewer	Base Case - WSIP Year 1	361.20	141242	5/31/2022	214,661	-	1.00%	2,102
2021107	Crystal Mtn	NC - 2021 - Crystal Mtn - Booster building/ booster pack to get out of pit	CWS - NC Uniform	Water	Base Case - WSIP Year 1	304.40	141206	7/31/2022	79,482	-	2.00%	1,590
2022029	Stewarts Ridge	NC - 2022 - Stewarts Ridge - Well Improvement - Install rad filters - well #1	CWS - NC Uniform	Water	Base Case - WSIP Year 1	320.30	141230	7/31/2022	87,339	-	2.50%	2,183
2022067	Sapphire Valley	NC - 2022 - Sapphire Valley - Water Improvements - Phase 2	CWS - NC Uniform	Water	Base Case - WSIP Year 1	330.40	141231	7/31/2022	825,000	(58,563)	2.00%	8,329
2022025	Sherwood Forest	NC - 2022 - Sherwood Forest - Leak Detection/Water main/service line replacement	CWS - NC Uniform	Water	Base Case - WSIP Year 1	331.40	141252	7/31/2022	78,567	-	1.00%	786
2023004	Bradfield Farms	NC - 2023 - Bradfield Farms - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	BF-HF-TC	Sewer	Base Case - WSIP Year 1	361.20	141242	8/31/2022	598,907	(12,337)	1.00%	5,866
2021085	Conestee Falls	NC - 2021 - Conestee Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	Base Case - WSIP Year 1	361.20	141242	9/30/2022	366,890	(7,588)	1.00%	3,593
2022031	Whispering Pines	NC - 2022 - Whispering Pines - Water Treatment - FPI Chemical Feed (orthophosphate)	CWS - NC Uniform	Water	Base Case - WSIP Year 1	320.30	141230	8/31/2022	268,108	-	2.50%	6,703
2021013	Mt. Mitchell	NC - 2021 - Mt. Mitchell - 30k ground storage tank	CWS - NC Uniform	Water	Base Case - WSIP Year 1	330.40	141231	8/31/2022	624,476	(69,699)	2.00%	11,096
2019029	Abington	NC - 2020 - Abington - Abington Sewer Collection Rehab - Phase 1 Creek Crossing	CWS - NC Uniform	Sewer	Base Case - WSIP Year 1	361.20	141242	8/31/2022	677,256	(13,951)	1.00%	6,633
2022085	Conestee Falls	NC - 2022 - Conestee Falls - Leak Detection/Water main/service line replacement	CWS - NC Uniform	Water	Base Case - WSIP Year 1	331.40	141252	8/31/2022	130,974	-	1.00%	1,270
2021008	Fairfield Harbour	NC - 2021 - Fairfield Harbour - Distribution Leak Detection / Repairs	BF-HF-TC	Water	Base Case - WSIP Year 1	331.40	141252	8/31/2022	140,837	(4,227)	1.00%	1,358
2022163	State Cost Center	NC - 2022 - State Cost Center - Lift/ri Costs	CWS - NC Uniform	Water	Base Case - WSIP Year 1	340.50	141220	9/30/2022	75,125	-	10.00%	7,513
2021020	Sapphire Valley	NC - 2021 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	Base Case - WSIP Year 1	361.20	141242	9/30/2022	161,647	(3,330)	1.00%	1,583
2021258	Mt. Carmel	NC - 2022 - Mt. Carmel - WWCS Improvement (Rehab, Clean, CCTV, Replacement, CIPP)	CWS - NC Uniform	Sewer	Base Case - WSIP Year 1	361.20	141242	9/30/2022	887,784	(32,108)	1.00%	5,757
2021026	White Oak Estates	NC - 2021 - White Oak Estates - WWTP Improvements- Filter, BIC Upgrades, Chemical Storage, Bypass to EQ	CWS - NC Uniform	Sewer	Base Case - WSIP Year 1	380.40	141253	9/30/2022	122,378	(6,270)	2.50%	2,145
2021086	Conestee Falls	NC - 2021 - Conestee Falls - Fracking Project	CWS - NC Uniform	Water	WSIP Year 1	307.20	141223	12/31/2022	54,598	-	2.00%	1,092
2021021	Silvertown	NC - 2021 - Silvertown - Wellhouse and Interconnect to Bradfield Farms	BF-HF-TC	Water	WSIP Year 1	330.40	141231	12/31/2022	1,936,924	-	2.00%	38,738
2022026	Sherwood Forest	NC - 2022 - Sherwood Forest - SCADA Systems Replacement	CWS - NC Uniform	Water	WSIP Year 1	346.50	141310	12/31/2022	80,819	(4,286)	10.00%	3,853
2022006	Conestee Falls	NC - 2022 - Conestee Falls - Well Improvement - Reduced monitoring, and SCADA installation for monitoring (W)	CWS - NC Uniform	Water	WSIP Year 1	346.50	141310	12/31/2022	488,070	-	10.00%	48,807
2022080	Sugar Mountain	NC - 2022 - Sugar Mountain - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	1/31/2023	560,568	(11,572)	1.00%	5,490
2023019	Hound Ears	NC - 2023 - Hound Ears - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	1/31/2023	736,553	(15,172)	1.00%	7,214
2022171	Conestee Falls	NC - 2022 - CONNESTEE FALLS - WELL 7 FILTER UPGRADES	CWS - NC Uniform	Water	WSIP Year 1	320.30	141230	3/31/2023	82,121	-	2.50%	2,053
2022170	Conestee Falls	NC - 2022 - CONNESTEE FALLS - WELL 11 UPGRADE	CWS - NC Uniform	Water	WSIP Year 1	320.30	141230	3/31/2023	116,815	-	2.50%	2,920
2022020	Elk River	NC - 2022 - Elk River - WWTP Improvement - Replace C1-2 contact Basin, recast U1 & 2 Basins	CWS - NC Uniform	Sewer	WSIP Year 1	354.40	141209	3/31/2023	216,656	(5,734)	2.50%	4,252
2022021	Linville Ridge	NC - 2022 - Linville Ridge - Replace PRV Valves - Install new Singer valves for all existing Ross valves	CWS - NC Uniform	Water	WSIP Year 1	331.40	141252	3/31/2023	86,344	(2,606)	1.00%	837
2023010	Maple Bend	NC - 2023 - Maple Bend - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	3/31/2023	512,340	-	1.00%	4,975
2022011	Fairfield Harbour	NC - 2022 - Fairfield Harbour - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	BF-HF-TC	Sewer	WSIP Year 1	361.20	141242	3/31/2023	249,159	(5,132)	1.00%	2,440
2022022	Sugar Mountain	NC - 2022 - Sugar Mountain - Piping and UV System - Phase 1	CWS - NC Uniform	Sewer	WSIP Year 1	380.40	141253	3/31/2023	1,645,986	(491,827)	2.50%	28,853
2022004	Chapel Hills	NC - 2022 - Chapel Hills - AMI Water Meter Replacement - #9	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	39,828	(14,250)	3.33%	852
2022088	Conestee Falls	NC - 2022 - Conestee Falls - AMI Water Meter Replacement - 38	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	10,497	(4,570)	3.33%	222
2022015	Hound Ears	NC - 2022 - Hound Ears - AMI Water Meter Replacement - 2022 - 351	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	184,768	(66,108)	3.33%	3,951
2022027	Ski Mountain	NC - 2022 - Ski Mountain - AMI Water Meter Replacement - 2021 - 255	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	10,702	(7,403)	3.33%	229
2022022	Wool Laurel	NC - 2022 - Wool Laurel - AMI Water Meter Replacement - 2023 - 701	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	28,614	(10,418)	3.33%	611
2022024	Sherwood Forest	NC - 2022 - Sherwood Forest - AMI Water Meter Replacement - 2021 - 259	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	128,766	(46,071)	3.33%	2,754
2022001	Bear Paw	NC - 2023 - Bear Paw - AMI Water Meter Replacement - 2023 - 360	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	188,500	(67,443)	3.33%	4,031
2023002	Bent Creek	NC - 2023 - Bent Creek - AMI Water Meter Replacement - 2023 - 306	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	127,988	(45,740)	3.33%	2,744
2023008	Carolina Trace	NC - 2023 - Carolina Trace - AMI Water Meter Replacement - 1800	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	586,726	(209,923)	3.33%	12,548
2023015	Forest Hills	NC - 2023 - Forest Hills - AMI Meters - 127	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	58,698	(21,001)	3.33%	1,255
2023018	High Vista	NC - 2023 - High Vista - AMI Water Meter Replacement - 2021 - 242	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	101,287	(36,239)	3.33%	2,166
2023020	Riverbend	NC - 2023 - Riverbend - AMI Meters - 40	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	58,625	(20,975)	3.33%	1,252
2023026	The Ridges	NC - 2023 - The Ridges - AMI Water meter replacement (65)	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	27,205	(9,734)	3.33%	582
2023028	Watergryn	NC - 2023 - Watergryn - AMI Meters - 42	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	25,825	(9,240)	3.33%	552
2023033	Woodhaven	NC - 2023 - Woodhaven - AMI Meters - 60	CWS - NC Uniform	Water	WSIP Year 1	334.40	141254	4/30/2023	42,564	(15,229)	3.33%	913
2023016	The Point	NC - 2023 - The Point - Interconnect with Town of Mooreville	CWS - NC Uniform	Water	WSIP Year 1	331.40	141252	6/30/2023	3,456,982	-	1.00%	34,570
2021009	Heather Glen	NC - 2021 - Heather Glen - Replace Hydrotanks (2)	CWS - NC Uniform	Water	WSIP Year 1	330.40	141231	6/30/2023	16,803	(1,874)	2.00%	299
2021023	Sugar Mountain	NC - 2022 - Sugar Mountain - Auger PS Screen	CWS - NC Uniform	Sewer	WSIP Year 1	380.40	141253	6/30/2023	839,237	(250,780)	2.50%	14,711
2021016	Rutledge Landing	NC - 2021 - Rutledge Landing - Fibers- Well 3 (2)	CWS - NC Uniform	Water	WSIP Year 1	320.30	141230	9/30/2023	317,827	-	2.50%	7,946
2022002	Bent Creek	NC - 2022 - Bent Creek - Drill and Develop well at current office site with nearby pipe	CWS - NC Uniform	Water	WSIP Year 1	307.20	141223	9/30/2023	250,000	-	2.00%	5,000
2021002	Bear Paw	NC - 2021 - Bear Paw - Drill New Well	CWS - NC Uniform	Water	WSIP Year 1	307.20	141223	9/30/2023	497,554	-	2.00%	9,951
2022229	Saddlewood	NC - 2022 - SADDLEWOOD - WELL LAND 2 BUILDING REPLACEMENT	CWS - NC Uniform	Water	WSIP Year 1	304.20	141204	9/30/2023	660,924	(60,547)	2.00%	11,668
2018048	Brandywine Bay	NC - 2022 - Brandywine Bay - WWTP SBR	CWS - NC Uniform	Sewer	WSIP Year 1	354.40	141209	9/30/2023	13,866,453	(2,267,038)	2.50%	289,485
2022007	Conestee Falls	NC - 2022 - Conestee Falls - Wellhouse Replacement - #4	CWS - NC Uniform	Water	WSIP Year 1	304.20	141204	9/30/2023	200,000	(24,374)	2.00%	3,513
2023006	Brandywine Bay	NC - 2023 - Brandywine Bay - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	10/31/2023	160,632	(5,309)	1.00%	1,573
2023009	Carolina Trace	NC - 2023 - Carolina Trace - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	10/31/2023	376,820	(7,762)	1.00%	3,691
2023012	Conestee Falls	NC - 2023 - Conestee Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	10/31/2023	192,991	(3,974)	1.00%	1,890
2023014	Fairfield Harbour	NC - 2023 - Fairfield Harbour - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	BF-HF-TC	Sewer	WSIP Year 1	361.20	141242	10/31/2023	161,558	(3,238)	1.00%	1,582
2023023	Sapphire Valley	NC - 2023 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	10/31/2023	215,448	(4,438)	1.00%	2,110
2024025	Sugar Mountain	NC - 2024 - Sugar Mountain - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS - NC Uniform	Sewer	WSIP Year 1	361.20	141242	10/31/2023	268,264	(5,280)	1.00%	2,627
2023013	Fairfield Harbour	NC - 2023 - Fairfield Harbour - Distribution Leak Detection / Repairs	BF-HF-TC	Water	WSIP Year 1	331.40	141252	12/31/2023	189,531	(5,721)	1.00%	1,838
2023022	Sapphire Valley	NC - 2023 - Sapphire Valley - Well 5 building replacement	CWS - NC Uniform	Water	WSIP Year 1	304.20	141204	12/31/2023	245,901	(29,988)	2.00%	4,910
2022012	Fairfield Harbour	NC - 2022 - Fairfield Harbour - WWTP Rehab - 10 met nitrogen effluent limits	BF-HF-TC	Water	WSIP Year 1	354.40	141209	12/31/2023	1,396,145	(230,271)	2.50%	29,147
2023030	Wool Laurel	NC - 2023 - Wool Laurel - WWTP Replacement	CWS - NC Uniform	Water	WSIP Year 1	354.40	141209	12/31/2023	866,753	(142,956)	2.50%	18,095
2023025	The Point	NC - 2023 - The Point - Decommission wells replaced by interconnect	CWS - NC Uniform	Water	WSIP Year 1	307.20	141223	12/31/2023	162,453	(54,315)	2.00%	3,274
2023011	Conestee Falls	NC - 2023 - Conestee Falls - Install equipment for reduced well monitoring	CWS - NC Uniform	Water	WSIP Year 1	311.30	141228	12/31/2023	166,877	-	2.50%	5,557
2022005	Bradfield Farms	NC - 2023 - Bradfield Farms - WWTP Improvement - Replace VFDs, Blowers, Motors, New Clarifiers	BF-HF-TC	Sewer	WSIP Year 2	380.40	141253	4/30/2024	188,553	(56,345)	2.50%	3,305
2022028	King Giant	NC - 2022 - King Giant - WWTP Improvements	CWS - NC Uniform	Sewer	WSIP Year 2	380.40	141253	4/30/2024	217,489	(64,969)	2.50%	5,413
2022018	Hound Ears	NC - 2022 - Hound Ears - WWTP Improvements	CWS - NC Uniform	Sewer	WSIP Year 2	380.40	141253	5/31/2024	312,183	(93,200)	2.50%	5

Supplement to Schedule A-1a, A-1b, A-2a, A-2b
 Capital Investment Plan

Project ID	System	Project	Rate Group	Utility Type	WSIP Period	NARUC Account	Obj. Acct.	In-Service Date	Forecast EAC	Retirement Amount	Depreciation Rate	Annualized Depreciation	
2024013	Hemby Acres WWTP	NC - 2024 - Hemby Acres WWTP - Replace valves and piping	CWS- NC Uniform	Sewer	WSIP Year 2		380.40	141253	9/30/2024	97,134	(29,027)	2.50%	1,703
2024014	Hemby Acres	NC - 2024 - Hemby Acres WWTP - Rehab digester tanks	CWS- NC Uniform	Sewer	WSIP Year 2		380.40	141253	9/30/2024	95,524	(26,536)	2.50%	1,674
2023029	Whispering Pines	NC - 2023 - Whispering Pines - Water Main Replacement 10 6000 F (Pine Lake and Country Club)	CWS- NC Uniform	Water	WSIP Year 2		331.40	141232	12/31/2024	980,957	(29,698)	1.00%	9,513
2022023	Pinnacle Shores	NC - 2022 - Pinnacle Shores - Water Main Relocation- DOT road widening	CWS- NC Uniform	Water	WSIP Year 2		331.40	141232	3/31/2025	1,352,635	-	1.00%	13,526
2025003	Beechbrook	NC - 2025 - Beechbrook - Water Main Replacement on Beechbrook - (3500 LF) 2" - 4"	CWS- NC Uniform	Water	WSIP Year 3		331.40	141232	6/30/2025	292,452	(8,827)	1.00%	2,836
2025006	Brandywine Bay	NC - 2025 - Brandywine Bay - Morehead City Interconnect	CWS- NC Uniform	Water	WSIP Year 3		331.40	141232	6/30/2025	167,780	-	1.00%	1,673
2025011	Fairfield Harbour	NC - 2025 - Fairfield Harbour - Distribution Leak Detection / Repairs	BF-FH-TC	Water	WSIP Year 3		331.40	141232	6/30/2025	189,552	(5,721)	1.00%	1,838
2025013	Grandview	NC - 2025 - Grandview - Replace main and valves or eliminate sections of system as we don't have that many customers	CWS- NC Uniform	Water	WSIP Year 3		331.40	141232	6/30/2025	222,047	(6,702)	1.00%	2,153
2025018	Oakdale	NC - 2025 - Oakdale - Water Main Replacement on Donlee Dr and Leigh Cir - (3500 LF) 2" - 4"	CWS- NC Uniform	Water	WSIP Year 3		331.40	141232	6/30/2025	292,452	(8,827)	1.00%	2,836
2025019	Riverbend	NC - 2025 - Riverbend - Leak detection/Main Replacement	CWS- NC Uniform	Water	WSIP Year 3		331.40	141232	6/30/2025	108,254	(3,248)	1.00%	1,050
2025004	Bent Creek	NC - 2025 - Bent Creek - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS- NC Uniform	Sewer	WSIP Year 3		361.20	141242	6/30/2025	133,993	(2,760)	1.00%	1,312
2025007	Carolina Trace	NC - 2025 - Carolina Trace - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS- NC Uniform	Sewer	WSIP Year 3		361.20	141242	6/30/2025	379,104	(7,809)	1.00%	3,713
2025009	Conestoga Falls	NC - 2025 - Conestoga Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS- NC Uniform	Sewer	WSIP Year 3		361.20	141242	6/30/2025	303,283	(6,247)	1.00%	2,970
2025012	Fairfield Harbour	NC - 2025 - Fairfield Harbour - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	BF-FH-TC	Sewer	WSIP Year 3		361.20	141242	6/30/2025	379,104	(7,809)	1.00%	3,713
2025021	Sapphire Valley	NC - 2025 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	CWS- NC Uniform	Sewer	WSIP Year 3		361.20	141242	6/30/2025	215,326	(4,436)	1.00%	2,109
2025016	Hound Lars	NC - 2025 - Hound Lars - Bath House lift station replacement	CWS- NC Uniform	Sewer	WSIP Year 3		354.50	141208	6/30/2025	324,947	(21,486)	2.00%	6,069
2024006	Dunby	NC - 2024 - Dunby - WWTP Replacement - (1630 M&D)	CWS- NC Uniform	Sewer	WSIP Year 3		354.40	141209	9/30/2025	14,053,312	(2,317,652)	2.50%	293,366
2025015	High Meadows	NC - 2025 - High Meadows - Purchase and install permanent generator at Camp Cheerio.	CWS- NC Uniform	Water	WSIP Year 3		310.20	141226	9/30/2025	74,666	-	10.00%	7,467
2025017	Nags Head	NC - 2025 - Nags Head - Lift Station Generators	CWS- NC Uniform	Sewer	WSIP Year 3		359.40	141240	9/30/2025	106,665	-	10.00%	10,667
2025015	Beafield Farms	NC - 2025 - Beafield Farms - improvement to cabarrus county for emergency's to take plants down for maintenance on wetp's	BF-FH-TC	Sewer	WSIP Year 3		361.20	141242	9/30/2025	58,709	-	1.00%	567
2025014	Hemby Acres	NC - 2025 - Hemby Acres - Replace old or broken clay pipe and rehab manholes.	CWS- NC Uniform	Sewer	WSIP Year 3		361.20	141242	9/30/2025	80,498	(1,658)	1.00%	788
2025001	Abington	NC - 2025 - Abington - Rehab manholes because of lift issues and lift Stations	CWS- NC Uniform	Sewer	WSIP Year 3		354.50	141208	9/30/2025	162,759	(10,762)	2.00%	3,040
2025010	Dunby	NC - 2025 - Dunby - Clean Finans L-5 replace old control cabinets	CWS- NC Uniform	Sewer	WSIP Year 3		354.30	141208	9/30/2025	58,849	(3,891)	2.00%	1,099
2025023	Various	NC - 2025 - Various - SCADA and Remote Monitoring, Caustic Feed System Upgrades	CWS- NC Uniform	Water	WSIP Year 3		346.50	141310	9/30/2025	109,313	-	10.00%	10,931
2025024	Waterphyn	NC - 2025 - Waterphyn - SCADA System Installation	CWS- NC Uniform	Water	WSIP Year 3		346.50	141310	9/30/2025	80,181	-	10.00%	8,018
2025026	Woodhaven	NC - 2025 - Woodhaven - SCADA System Installation	CWS- NC Uniform	Water	WSIP Year 3		346.50	141310	9/30/2025	80,181	-	10.00%	8,018
2025025	Whispering Pines	NC - 2025 - Whispering Pines - Water Main Replacement (Thagards Lake)	CWS- NC Uniform	Water	WSIP Year 3		331.40	141232	12/31/2025	1,092,229	(32,968)	1.00%	10,920

Supplement to Schedule A-1a, A-1b, A-2a, A-2b

Capital Investment Plan - Recurring Spend

Spnd Category	Rate Group	Utility Type	NARUC Acct	Obj. Acct.	In-Service Date	Annualized Spend	Annualized Retirement	Depreciation Rate	Annualized Depreciation
Struct and Improv General Plant	BF-FH-TC	Sewer	354.70	141203	Rolling In Service	19,106	(2,328)	2.00%	382
Struct and Improv Collect Plant	BF-FH-TC	Sewer	354.20	141207	Rolling In Service	45	(7)	2.00%	1
Struct and Improv Pump Plant	BF-FH-TC	Sewer	354.30	141208	Rolling In Service	2,441	(175)	2.00%	53
Struct and Improv Treatment Plant	BF-FH-TC	Sewer	354.40	141209	Rolling In Service	12,580	(2,075)	2.50%	315
Power Gen Equip Pump PIt	BF-FH-TC	Sewer	355.30	141239	Rolling In Service	20,845	(10,906)	10.00%	2,084
Sewer Force Main	BF-FH-TC	Sewer	360.20	141241	Rolling In Service	11,311	(339)	1.33%	150
Sewer Gravity Main	BF-FH-TC	Sewer	361.20	141242	Rolling In Service	49,048	(1,010)	1.00%	490
Manholes	BF-FH-TC	Sewer	361.20	141243	Rolling In Service	7,274	(174)	1.00%	73
Service to Customers	BF-FH-TC	Sewer	363.20	141245	Rolling In Service	107,042	(3,207)	1.33%	1,424
Flow Measure Devices	BF-FH-TC	Sewer	364.20	141246	Rolling In Service	238	(89)	4.00%	10
Pumping Equip Pump PIt	BF-FH-TC	Sewer	371.30	141249	Rolling In Service	36,538	(24,322)	14.29%	5,221
Pumping Equip Reclaim WTP	BF-FH-TC	Sewer	371.50	141250	Rolling In Service	33,504	(22,303)	14.29%	4,788
Treat/Disp Equip Trt PIt	BF-FH-TC	Sewer	380.40	141253	Rolling In Service	34,572	(10,331)	2.50%	864
Plant Sewers Treatment PIt	BF-FH-TC	Sewer	381.40	141255	Rolling In Service	10,211	(3,051)	2.50%	255
Outfall Lines	BF-FH-TC	Sewer	382.40	141257	Rolling In Service	15,305	(485)	1.00%	153
Reuse Transmission and Dist	BF-FH-TC	Sewer	375.60	141264	Rolling In Service	350	(32)	2.00%	7
Other Plant Pump	BF-FH-TC	Sewer	389.20	141273	Rolling In Service	171	(28)	2.50%	4
Other Plant Reclaim Water Trt	BF-FH-TC	Sewer	389.50	141275	Rolling In Service	1,239	(265)	2.50%	31
Stores Equipment	BF-FH-TC	Sewer	392.70	141305	Rolling In Service	14	(5)	3.33%	0
Lab Equipment	BF-FH-TC	Sewer	394.70	141306	Rolling In Service	56	(37)	10.00%	6
Tool Shop Equipment	BF-FH-TC	Sewer	395.70	141308	Rolling In Service	2,030	(1,001)	5.00%	101
Power Operated Equipment	BF-FH-TC	Sewer	395.70	141309	Rolling In Service	2,045	(1,070)	10.00%	205
Communications Equipment	BF-FH-TC	Sewer	396.70	141310	Rolling In Service	18,330	(9,591)	10.00%	1,833
Misc Equipment	BF-FH-TC	Sewer	397.70	141311	Rolling In Service	10,823	(2,804)	3.33%	360
Vehicles	BF-FH-TC	Sewer	391.70	141401	Rolling In Service	26,720	(26,720)	20.00%	5,344
Struct and Improv General Plant	BF-FH-TC	Water	304.50	141203	Rolling In Service	377	(46)	2.00%	8
Struct and Improv Service Supplies	BF-FH-TC	Water	304.20	141204	Rolling In Service	11,921	(1,453)	2.00%	238
Struct and Improv Water Treat PIt	BF-FH-TC	Water	304.30	141205	Rolling In Service	1,373	(167)	2.00%	27
Wells and Springs	BF-FH-TC	Water	307.20	141223	Rolling In Service	8,840	(1,382)	2.00%	177
Supply Mains	BF-FH-TC	Water	309.20	141225	Rolling In Service	1,130	(34)	1.00%	11
Electric Pump Equip Sec Pump	BF-FH-TC	Water	311.20	141227	Rolling In Service	10,924	(7,272)	14.29%	1,561
Electric Pump Equip WTP	BF-FH-TC	Water	311.30	141228	Rolling In Service	15,734	(4,077)	3.33%	524
Electric Pump Equip Trans Dist	BF-FH-TC	Water	311.40	141229	Rolling In Service	10,579	(7,042)	14.29%	1,512
Water Treatment Equipment	BF-FH-TC	Water	320.30	141230	Rolling In Service	6,082	(1,601)	2.50%	152
Dist Resv and Standpipes	BF-FH-TC	Water	330.40	141231	Rolling In Service	50,794	(5,666)	2.00%	1,016
Trans and Distr Mains	BF-FH-TC	Water	331.40	141232	Rolling In Service	33,866	(1,022)	1.00%	339
Service Lines	BF-FH-TC	Water	333.40	141233	Rolling In Service	89,813	(12,782)	2.00%	1,796
Meters	BF-FH-TC	Water	334.40	141234	Rolling In Service	20,092	(7,189)	3.33%	669
Meter Installations	BF-FH-TC	Water	334.40	141235	Rolling In Service	11,753	(4,205)	3.33%	391
Hydrants	BF-FH-TC	Water	335.40	141236	Rolling In Service	7,824	(1,676)	2.50%	196
Backflow Prevention Devices	BF-FH-TC	Water	336.40	141237	Rolling In Service	135	(98)	10.00%	13
Stores Equipment	BF-FH-TC	Water	342.50	141305	Rolling In Service	34	(12)	3.33%	1
Lab Equipment	BF-FH-TC	Water	344.50	141306	Rolling In Service	915	(606)	10.00%	92
Tool Shop Equipment	BF-FH-TC	Water	343.50	141308	Rolling In Service	2,989	(1,474)	5.00%	149
Power Operated Equipment	BF-FH-TC	Water	345.50	141309	Rolling In Service	2,243	(1,173)	10.00%	224
Communications Equipment	BF-FH-TC	Water	346.50	141310	Rolling In Service	14,937	(7,815)	10.00%	1,494
Misc Equipment	BF-FH-TC	Water	347.50	141311	Rolling In Service	126	(33)	3.33%	4
Vehicles	BF-FH-TC	Water	341.50	141401	Rolling In Service	26,120	(26,120)	20.00%	5,224
Struct and Improv General Plant	CWS - NC Uniform	Sewer	354.70	141203	Rolling In Service	29,713	(3,621)	2.00%	594
Struct and Improv Collect Plant	CWS - NC Uniform	Sewer	354.20	141207	Rolling In Service	5,040	(788)	2.00%	101
Struct and Improv Pump Plant	CWS - NC Uniform	Sewer	354.30	141208	Rolling In Service	48,298	(3,194)	2.00%	966
Struct and Improv Treatment Plant	CWS - NC Uniform	Sewer	354.40	141209	Rolling In Service	59,857	(9,872)	2.50%	1,496
Struct and Improv Reclaim Wtr Dist	CWS - NC Uniform	Sewer	354.60	141211	Rolling In Service	280	(84)	2.50%	7
Power Gen Equip Pump PIt	CWS - NC Uniform	Sewer	355.30	141239	Rolling In Service	355	(185)	10.00%	35
Power Gen Equip Treat PIt	CWS - NC Uniform	Sewer	355.40	141240	Rolling In Service	29,883	(15,635)	10.00%	2,988
Sewer Force Main	CWS - NC Uniform	Sewer	360.20	141241	Rolling In Service	89,538	(2,683)	1.33%	1,191
Sewer Gravity Main	CWS - NC Uniform	Sewer	361.20	141242	Rolling In Service	160,449	(3,305)	1.00%	1,604
Manholes	CWS - NC Uniform	Sewer	361.20	141243	Rolling In Service	95,337	(2,282)	1.00%	953
Special Collection Structures	CWS - NC Uniform	Sewer	362.20	141244	Rolling In Service	300	(47)	2.00%	6
Service to Customers	CWS - NC Uniform	Sewer	363.20	141245	Rolling In Service	207,499	(6,217)	1.33%	2,760
Flow Measure Devices	CWS - NC Uniform	Sewer	364.20	141246	Rolling In Service	9,860	(3,678)	4.00%	394
Flow Measure Install	CWS - NC Uniform	Sewer	365.20	141247	Rolling In Service	29	(11)	4.00%	1
Receiving Wells	CWS - NC Uniform	Sewer	370.30	141248	Rolling In Service	44,156	(4,697)	2.00%	883
Pumping Equip Pump PIt	CWS - NC Uniform	Sewer	371.30	141249	Rolling In Service	560,414	(373,054)	14.29%	80,083
Pumping Equip Reclaim WTP	CWS - NC Uniform	Sewer	371.50	141250	Rolling In Service	3,131	(2,084)	14.29%	447
Pumping Equip Recl Wtr Dist	CWS - NC Uniform	Sewer	371.60	141251	Rolling In Service	11,566	(7,699)	14.29%	1,653
Treat/Disp Equip Lagoon	CWS - NC Uniform	Sewer	380.40	141252	Rolling In Service	8,155	(1,747)	2.50%	204
Treat/Disp Equip Trt PIt	CWS - NC Uniform	Sewer	380.40	141253	Rolling In Service	356,423	(106,510)	2.50%	8,911
Treat/Disp Equip Reclm Wtr	CWS - NC Uniform	Sewer	380.50	141254	Rolling In Service	12,013	(2,573)	2.50%	300
Plant Sewers Treatment PIt	CWS - NC Uniform	Sewer	381.40	141255	Rolling In Service	76,044	(22,724)	2.50%	1,901
Plant Sewers Reclaim Wtr	CWS - NC Uniform	Sewer	381.50	141256	Rolling In Service	240	(72)	2.50%	6
Outfall Lines	CWS - NC Uniform	Sewer	382.40	141257	Rolling In Service	44,245	(1,403)	1.00%	442
Reuse Dist Reservoirs	CWS - NC Uniform	Sewer	374.50	141263	Rolling In Service	27	(3)	2.00%	1
Reuse Transmission and Dist	CWS - NC Uniform	Sewer	375.60	141264	Rolling In Service	11,370	(1,025)	2.00%	227
Other Tangible Plant	CWS - NC Uniform	Sewer	389.10	141271	Rolling In Service	3,317	(991)	2.50%	83
Other Plant Collection	CWS - NC Uniform	Sewer	389.20	141272	Rolling In Service	154	(22)	2.00%	3

Supplement to Schedule A-1a, A-1b, A-2a, A-2b

Capital Investment Plan - Recurring Spend

Spend Category	Rate Group	Utility Type	NARUC Acct	Obj. Acct.	In-Service Date	Annualized Spend	Annualized Retirement	Depreciation Rate	Annualized Depreciation
Other Plant Pump	CWS - NC Uniform	Sewer	389.30	141273	Rolling In Service	1,688	(278)	2.50%	42
Other Plant Treatment	CWS - NC Uniform	Sewer	389.40	141274	Rolling In Service	18,549	(3,059)	2.50%	464
Stores Equipment	CWS - NC Uniform	Sewer	392.70	141305	Rolling In Service	1,283	(444)	3.33%	43
Lab Equipment	CWS - NC Uniform	Sewer	394.70	141306	Rolling In Service	11,572	(7,662)	10.00%	1,157
Tool Shop Equipment	CWS - NC Uniform	Sewer	393.70	141308	Rolling In Service	8,107	(3,989)	5.00%	405
Power Operated Equipment	CWS - NC Uniform	Sewer	395.70	141309	Rolling In Service	41,139	(21,525)	10.00%	4,114
Communications Equipment	CWS - NC Uniform	Sewer	396.70	141310	Rolling In Service	12,515	(6,548)	10.00%	1,252
Misc Equipment	CWS - NC Uniform	Sewer	397.70	141311	Rolling In Service	10,096	(2,616)	3.33%	336
Vehicles	CWS - NC Uniform	Sewer	391.70	141401	Rolling In Service	129,720	(129,720)	20.00%	25,944
Struct and Improv General Plant	CWS - NC Uniform	Water	304.50	141203	Rolling In Service	19,141	(2,333)	2.00%	383
Struct and Improv Service Supplies	CWS - NC Uniform	Water	304.20	141204	Rolling In Service	41,654	(5,076)	2.00%	833
Struct and Improv Water Treat Plt	CWS - NC Uniform	Water	304.30	141205	Rolling In Service	70,355	(8,574)	2.00%	1,407
Struct and Improv Trans Dist Plt	CWS - NC Uniform	Water	304.40	141206	Rolling In Service	10,964	(1,336)	2.00%	219
Wells and Springs	CWS - NC Uniform	Water	307.20	141223	Rolling In Service	88,816	(13,889)	2.00%	1,776
Supply Mains	CWS - NC Uniform	Water	309.20	141225	Rolling In Service	112,908	(3,408)	1.00%	1,129
Power Generation Equipment	CWS - NC Uniform	Water	310.20	141226	Rolling In Service	1,298	(679)	10.00%	130
Electric Pump Equip Sec Pump	CWS - NC Uniform	Water	311.20	141227	Rolling In Service	173,887	(115,753)	14.29%	24,848
Electric Pump Equip WTP	CWS - NC Uniform	Water	311.30	141228	Rolling In Service	388,855	(100,753)	3.33%	12,949
Electric Pump Equip Trans Dist	CWS - NC Uniform	Water	311.40	141229	Rolling In Service	307,126	(204,446)	14.29%	43,888
Water Treatment Equipment	CWS - NC Uniform	Water	320.30	141230	Rolling In Service	235,376	(61,974)	2.50%	5,884
Dist Resv and Standpipes	CWS - NC Uniform	Water	330.40	141231	Rolling In Service	155,753	(17,574)	2.00%	3,115
Trans and Distr Mains	CWS - NC Uniform	Water	331.40	141232	Rolling In Service	1,032,302	(31,159)	1.00%	10,323
Service Lines	CWS - NC Uniform	Water	333.40	141233	Rolling In Service	998,861	(142,160)	2.00%	19,977
Meters	CWS - NC Uniform	Water	334.40	141234	Rolling In Service	108,508	(38,823)	3.33%	3,613
Meter Installations	CWS - NC Uniform	Water	334.40	141235	Rolling In Service	81,231	(29,063)	3.33%	2,705
Hydrants	CWS - NC Uniform	Water	335.40	141236	Rolling In Service	71,888	(15,399)	2.50%	1,797
Backflow Prevention Devices	CWS - NC Uniform	Water	336.40	141237	Rolling In Service	7,846	(5,676)	10.00%	785
Stores Equipment	CWS - NC Uniform	Water	342.50	141305	Rolling In Service	3,871	(1,341)	3.33%	129
Lab Equipment	CWS - NC Uniform	Water	344.50	141306	Rolling In Service	4,686	(3,103)	10.00%	469
Tool Shop Equipment	CWS - NC Uniform	Water	343.50	141308	Rolling In Service	12,686	(6,257)	5.00%	634
Power Operated Equipment	CWS - NC Uniform	Water	345.50	141309	Rolling In Service	13,717	(7,177)	10.00%	1,372
Communications Equipment	CWS - NC Uniform	Water	346.50	141310	Rolling In Service	9,804	(5,129)	10.00%	980
Misc Equipment	CWS - NC Uniform	Water	347.50	141311	Rolling In Service	11,156	(2,891)	3.33%	372
Vehicles	CWS - NC Uniform	Water	341.50	141401	Rolling In Service	217,440	(217,440)	20.00%	43,488

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Schedule 2

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Supplement to Schedule A-1a, A-1b, A-2a, A-2b

Capital Investment Plan

Purpose:

To include estimated capital investment spend, retirements, accumulated depreciation, and annualized depreciation expense through the base case cutoff period and Water Sewer Investment Plan period.

Method:

Add plant in service and retirements on a monthly basis through the base case cutoff and Water Sewer Investment Plan period. Annualize expected depreciation expense and calculate accumulated depreciation through the periods based on a thirteen month average rate base.

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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WSIP Period: April 1, 2023 - March 31, 2026

W1-10

Schedule 5

Supplement to Schedule A-6a and b

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Calculation of Base Case ADIT

Line No.	Acct. No.	Description	Per Books [A]	Adjustment from Prior Orders [B]	Reflect Adjusted Level of	Reflect Adjusted Level of	Base Case Adjusted ADIT per Company [E]	Allocation Basis [F]	CWSNC	CWSNC	BE/FH/TC -	BE/FH/TC -
					Unamortized Rate Case Expense [C]	Unamortized Deferred Maintenance [D]			Uniform - Water [G]	Uniform - Sewer [H]	Water [I]	Sewer [J]
1	4367	ACCUM DEF INCOME TAX-FED	615,056.55	(11,661.89)			603,394.66	Customers	328,005.34	195,680.89	39,401.67	40,306.76
3	4371	DEF FED TAX - TAP FEE POS	2,732,462.20	(81,900.00)			2,650,562.20	Customers	1,440,845.61	859,577.32	173,081.71	177,057.55
4	4375	DEF FED TAX - RATE CASE	(196,996.97)	646.54	(149,318.84)		(346,315.81)	Rate Case Expense	(188,257.27)	(112,310.22)	(22,614.42)	(23,133.90)
5	4377	DEF FED TAX - DEF MAINT	(520,077.86)	(1,912.20)		329,265.98	(190,811.88)	Deferred Maintenance	(74,874.58)	(100,672.35)	(8,433.88)	(6,831.07)
6	4383	DEF FED TAX - ORGN EXP	(216,091.00)	(938.80)			(217,029.80)	Customers	(117,977.40)	(70,382.76)	(14,172.05)	(14,497.59)
7	4385	DEF FED TAX - BAD DEBT	245,979.25	(574.34)			245,404.91	Customers	133,402.11	79,584.81	16,024.94	16,393.05
9	4387	DEF FED TAX - DEPRECIATIO	(12,453,249.18)	723,036.41			(11,730,212.77)	Plant	(5,594,138.47)	(5,101,469.53)	(293,255.32)	(740,176.43)
10	4389	DEF FED TAX - NOL	4,243,280.69	(773,483.37)			3,469,797.32	Service Revenues	1,735,245.64	1,411,860.53	124,565.72	197,778.45
1		Total Federal ADIT	<u>(5,549,636.32)</u>	<u>(146,787.65)</u>	<u>(149,318.84)</u>	<u>329,265.98</u>	<u>(5,515,211.17)</u>		<u>(2,337,749.03)</u>	<u>(2,838,131.31)</u>	<u>14,598.37</u>	<u>(353,103.16)</u>
12	4417	ACCUM DEF INCOME TAX - ST	(182,980.18)	(193,067.74)			(376,047.92)	Customers	(204,419.65)	(121,952.34)	(24,555.93)	(25,120.00)
14	4421	DEF ST TAX - TAP FEE POS	476,692.49	(420,472.81)			56,219.68	Customers	30,561.02	18,232.04	3,671.14	3,755.47
15	4425	DEF ST TAX - RATE CASE	(5,470.62)	(10,405.37)	(47,565.70)		(53,036.32)	Rate Case Expense	(28,830.55)	(17,199.68)	(3,463.27)	(3,542.83)
16	4427	DEF ST TAX - DEF MAINT	(120,829.18)	359.58		98,133.30	(22,695.88)	Deferred Maintenance	(8,905.86)	(11,974.35)	(1,003.16)	(812.51)
17	4433	DEF ST TAX - ORGN EXP	(58,891.32)	(1,487.31)			(60,378.63)	Customers	(32,821.83)	(19,580.79)	(3,942.72)	(4,033.29)
18	4435	DEF ST TAX - BAD DEBT	(3,968.08)	74.28			(3,893.80)	Customers	(2,116.67)	(1,262.76)	(254.26)	(260.11)
20	4437	DEF ST TAX - DEPRECIATION	(121,980.37)	(450.94)			(122,431.31)	Plant	(58,387.49)	(53,245.37)	(3,060.78)	(7,725.42)
21	4439	DEF ST TAX - NOL	(73,755.09)	24,425.92			(49,329.17)	Service Revenues	(24,669.52)	(20,072.04)	(1,770.92)	(2,811.76)
2		Total State ADIT	<u>(91,182.35)</u>	<u>(601,024.40)</u>	<u>(47,565.70)</u>	<u>98,133.30</u>	<u>(631,593.35)</u>		<u>(329,590.54)</u>	<u>(227,055.29)</u>	<u>(34,379.90)</u>	<u>(40,550.44)</u>
3		Total Direct ADIT	<u>(5,640,818.67)</u>	<u>(747,812.05)</u>	<u>(196,884.54)</u>	<u>427,399.28</u>	<u>(6,146,804.52)</u>		<u>(2,667,339.57)</u>	<u>(3,065,186.60)</u>	<u>(19,781.53)</u>	<u>(393,653.61)</u>

Notes:

- Column [A] - Per company's ledger at March 31, 2022
- Column [B] - Per company's internal work paper
- Column [C] - Per company's internal work paper
- Column [D] - Per company's internal work paper
- Column [E] - Sum of Columns [A] thru [D]
- Column [F] - Applicable allocation basis
- Column [G] - Column [E] * Applicable allocation percentage
- Column [H] - Column [E] * Applicable allocation percentage
- Column [I] - Column [E] * Applicable allocation percentage
- Column [J] - Column [E] * Applicable allocation percentage

	Uniform Water	Uniform Sewer	BF/FH Water	BF/FH Sewer	Uniform Water	Uniform Sewer	BF/FH Water	BF/FH Sewer
Customers	29,426	17,556	3,536	3,619	54.36%	32.43%	6.53%	6.68%
Service Revenues	(20,078,825)	(16,336,761)	(1,443,137)	(2,289,611)	50.01%	40.69%	3.59%	5.70%
Plant	119,431,383	108,912,823	6,272,395	15,799,661	47.69%	43.49%	2.50%	6.31%
Deferred Maintenance	1,857,615	2,498,019	209,411	169,350	39.24%	52.76%	4.42%	3.58%
Rate Case Expense	926,893	552,990	111,364	113,992	54.36%	32.43%	6.53%	6.68%

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

W1-10

Schedule 5

Supplement to Schedule A-6a and b

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Calculation of Direct ADIT

Purpose:

To adjust book balances of ADIT for each Rate Division per approved adjustments in prior orders, as well as for pro-forma balances in deferred rate case expense and unamortized deferred maintenance (Schedule A-14a and b).

Method:

Utilized book balances for Uniform and BF/FH/TC consolidated (Water/Sewer) rate divisions. Combined with adjustments in prior cases Sub 344 and Sub 354. Then took pro-forma deferred rate case expense multiplied by effective tax rate for federal and state to determine ADIT for rate case costs, resulting in adjustment for Column C. Did the same for Deferred Maintenance (Schedule A-14a), resulting in adjustment for Column D.

Column F identifies the allocation method for the Rate Divisions. Pro-forma values for these allocation factors were used to allocate between Water and Sewer, and rate groups. Please see Excel Workpaper for identification of allocation factor inputs and prior case values.

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

W1-10
Schedule 6
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Supplement to Schedule A-9a

CWSNC Uniform - Gain on Sale

Line No.	Item	Water [A]	Sewer [B]	Total [C]
1	Amount Per W-354, Sub 384	(196,947.00)	(92,681.00)	(289,628.00)

Notes:

Column [A] - Per W-354 Sub 384 final order
Column [B] - Per W-354 Sub 384 final order
Column [C] - Column [A] + [B]

Purpose:

To incorporate gain on sale and flow back of taxes per order issued in W-354, Sub 384.

Method:

Identified Gain on Sale and Flowback of Taxes balance as utilized by Public Staff in Sub 384 , consistent with workpapers included in Sub 384 filing and resulting Final Order.

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

W1-10
Schedule 8
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Supplement to Schedule A-12a

CWSNC Uniform - Cost Free Capital

Line No.	Item	Water [A]	Sewer [B]	Total [C]
1	Amount Per W-354, Sub 266	(121,791.00)	(139,708.00)	(261,499.00)

Notes:

Column [A] - Per W-354 Sub 266 final order

Column [B] - Per W-354 Sub 266 final order

Column [C] - Column [A] + [B]

Purpose:

To incorporate cost free capital as identified in W-354, Sub 266 for gross-up on CIAC received but not refunded to developers for sold systems. No amortization to be included with this rate base deduction.

Method:

Identified Cost Free Capital balance as utilized by Public Staff in Sub 360 (Henry Schedule 2-10), consistent with workpapers included in Sub 266 filing and resulting Final Order.

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

W1-10

Schedule 10

Supplement to Schedule A-14a and b, and B-20a and b

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Protected EDIT Rate Base and Amortization

Line No.	Legacy Operating Company Number							CWSNC	CWSNC	BE/FH/TC -	BE/FH/TC -	
	181	182	183	187	188	191	Total	Uniform - Water	Uniform - Sewer	Water	Sewer	
								[A]	[B]	[C]	[D]	
Adjusted Balance - Protected per Sub 384:												
1	Unamortized Balance at 04/01/20 (L10)	(4,358)	(2,023,424)	(864,677)	(513,043)	(242,577)	(293,265)	(3,941,344)	(2,092,872)	(1,248,619)	(296,429)	(303,425)
2	Amortization thru 3/31/2022	198	92,148	39,378	23,364	11,047	13,356	179,492	95,311	56,863	13,500	13,818
3	Unamortized Balance	(4,160)	(1,931,276)	(825,299)	(489,679)	(231,530)	(279,909)	(3,761,852)	(1,997,561)	(1,191,756)	(282,929)	(289,606)
4	Amortization Period Remaining	41.92	41.92	41.92	41.92	41.92	41.92					
5	Annual Amortization Amount	(99)	(46,074)	(19,689)	(11,682)	(5,524)	(6,678)	(89,746)	(47,656)	(28,432)	(6,750)	(6,909)
6	After-Tax Amortization Amount	(76)	(35,486)	(15,164)	(8,998)	(4,254)	(5,143)	(69,122)	(36,704)	(21,898)	(5,199)	(5,321)
Adjusted Balance - Protected per Sub 400 - Base Case:												
7	Unamortized Balance at 04/01/22 (L3)	(4,160)	(1,931,276)	(825,299)	(489,679)	(231,530)	(279,909)	(3,761,852)	(1,997,561)	(1,191,756)	(282,929)	(289,606)
8	Amortization thru 3/31/2023	99	46,074	19,689	11,682	5,524	6,678	89,746	47,656	28,432	6,750	6,909
9	03/31/23 Unamortized Balance	(4,061)	(1,885,202)	(805,610)	(477,996)	(226,006)	(273,232)	(3,672,106)	(1,949,905)	(1,163,325)	(276,179)	(282,697)
10	Amortization Period Remaining	40.92	40.92	40.92	40.92	40.92	40.92					
11	Annual Amortization Amount	(99)	(46,074)	(19,689)	(11,682)	(5,524)	(6,678)	(89,746)	(47,656)	(28,432)	(6,750)	(6,909)
12	After-Tax Amortization Amount	(76)	(35,486)	(15,164)	(8,998)	(4,254)	(5,143)	(69,122)	(36,704)	(21,898)	(5,199)	(5,321)
Adjusted Balance - Protected per Sub 400 - WSIP Year 1:												
13	Unamortized Balance at 04/01/23 (L10)	(4,061)	(1,885,202)	(805,610)	(477,996)	(226,006)	(273,232)	(3,672,106)	(1,949,905)	(1,163,325)	(276,179)	(282,697)
14	Amortization thru 3/31/2024	99	46,074	19,689	11,682	5,524	6,678	89,746	47,656	28,432	6,750	6,909
15	03/31/24 Unamortized Balance	(3,961)	(1,839,127)	(785,921)	(466,314)	(220,483)	(266,554)	(3,582,360)	(1,902,250)	(1,134,893)	(269,430)	(275,788)
16	13 Month Average Unamortized Balance								(1,926,077)	(1,149,109)	(272,804)	(279,243)
17	Amortization Period Remaining	39.92	39.92	39.92	39.92	39.92	39.92					
18	Annual Amortization Amount	(99)	(46,074)	(19,689)	(11,682)	(5,524)	(6,678)	(89,746)	(47,656)	(28,432)	(6,750)	(6,909)
19	After-Tax Amortization Amount	(76)	(35,486)	(15,164)	(8,998)	(4,254)	(5,143)	(69,122)	(36,704)	(21,898)	(5,199)	(5,321)
Adjusted Balance - Protected per Sub 400 - WSIP Year 2:												
20	Unamortized Balance at 04/01/24 (L15)	(3,961)	(1,839,127)	(785,921)	(466,314)	(220,483)	(266,554)	(3,582,360)	(1,902,250)	(1,134,893)	(269,430)	(275,788)
21	Amortization thru 3/31/2025	99	46,074	19,689	11,682	5,524	6,678	89,746	47,656	28,432	6,750	6,909
22	03/31/25 Unamortized Balance	(3,862)	(1,793,053)	(766,232)	(454,632)	(214,959)	(259,876)	(3,492,615)	(1,854,594)	(1,106,462)	(262,680)	(268,879)
23	13 Month Average Unamortized Balance								(1,878,422)	(1,120,677)	(266,055)	(272,334)
24	Amortization Period Remaining	38.92	38.92	38.92	38.92	38.92	38.92					
25	Annual Amortization Amount	(99)	(46,074)	(19,689)	(11,682)	(5,524)	(6,678)	(89,746)	(47,656)	(28,432)	(6,750)	(6,909)
26	After-Tax Amortization Amount	(76)	(35,486)	(15,164)	(8,998)	(4,254)	(5,143)	(69,122)	(36,704)	(21,898)	(5,199)	(5,321)
Adjusted Balance - Protected per Sub 400 - WSIP Year 3:												
27	Unamortized Balance at 04/01/25 (L22)	(3,862)	(1,793,053)	(766,232)	(454,632)	(214,959)	(259,876)	(3,492,615)	(1,854,594)	(1,106,462)	(262,680)	(268,879)
28	Amortization thru 3/31/2026	99	46,074	19,689	11,682	5,524	6,678	89,746	47,656	28,432	6,750	6,909
29	03/31/26 Unamortized Balance	(3,763)	(1,746,979)	(746,543)	(442,950)	(209,436)	(253,198)	(3,402,869)	(1,806,938)	(1,078,030)	(255,930)	(261,970)
30	13 Month Average Unamortized Balance								(1,830,766)	(1,092,246)	(259,305)	(265,425)
31	Amortization Period Remaining	37.92	37.92	37.92	37.92	37.92	37.92					
32	Annual Amortization Amount	(99)	(46,074)	(19,689)	(11,682)	(5,524)	(6,678)	(89,746)	(47,656)	(28,432)	(6,750)	(6,909)
33	After-Tax Amortization Amount	(76)	(35,486)	(15,164)	(8,998)	(4,254)	(5,143)	(69,122)	(36,704)	(21,898)	(5,199)	(5,321)

Notes:

Column [A] - Companies 181, 182, 187, 188, and 64.54% of Company 183, times 62.63% water allocation
Column [B] - Companies 181, 182, 187, 188, and 64.54% of Company 183, times 37.37% sewer allocation
Column [C] - Company 191 and 35.46% of Company 183, times 49.42% water allocation
Column [D] - Company 191 and 35.46% of Company 183, times 50.58% sewer allocation

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

W1-10
Schedule 10

Supplement to Schedule A-14a and b, and B-20a and b

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NC State EDIT Rate Base and Amortization

<u>Line No.</u>	<u>Total</u>	<u>CWSNC Uniform - Water [A]</u>	<u>CWSNC Uniform - Sewer [B]</u>	<u>BF/FH/TC - Water [C]</u>	<u>BF/FH/TC - Sewer [D]</u>	
Balance - Sub 400 - Base Case:						
1	Regulatory Liability Balance at 04/01/22	(1,319,719)	(717,341)	(427,970)	(86,187)	(88,221)
2	NC State EDIT from 3% to 2.5% gross balance	(201,922)	(109,756)	(65,481)	(13,187)	(13,498)
3	NC State EDIT from 3% to 2.5% after tax	(155,521)	(84,534)	(50,434)	(10,157)	(10,396)
4	Proposed Amortization Period (Years)	3				
5	Base Case Amortization	(51,840)	(28,178)	(16,811)	(3,386)	(3,465)
6	WSIP Year 1 Amortization	(51,840)	(28,178)	(16,811)	(3,386)	(3,465)
7	WSIP Year 2 Amortization	(51,840)	(28,178)	(16,811)	(3,386)	(3,465)
8	WSIP Year 3 Amortization	(51,840)	(28,178)	(16,811)	(3,386)	(3,465)
9	Unamortized Balance 03/31/26	-	-	-	-	-

Notes:

Column [A] - Total * ERC Allocation - 54.36%
Column [B] - Total * ERC Allocation - 32.43%
Column [C] - Total * ERC Allocation - 6.53%
Column [D] - Total * ERC Allocation - 6.68%

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

W1-10

Schedule 11

Supplement to Schedule A-14a and b, and B-20a and b

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Protected EDIT Rate Base and Amortization

Purpose:

To provide updated balances and resulting amortization levels for the federal protected excess deferred income tax regulatory liability.

To provide for adjustments related to the eventual decline of the NC state corporate income tax to 0%. Once the corporate tax rate is set to 0% in 2030, the remaining protected balance will be amortized over the life of the transactions that generated the deferred taxes.

Method:

This adjustment summarizes the federal protected EDIT balances as set in Sub 384 and updated through 03/31/23 for rate base and amortization updates. Further balances are updated for each of the WSIP periods from 04/01/24 through 03/31/26 using a 13 month average rate base for each WSIP period.

Include the reallocation of NC state income taxes from ADIT to a regulatory liability due to the eventual reduction of NC State Corporate tax rate to 0% by 2030. Additionally, unamortized EDIT associated with the NC state corporate income tax rate change from 3% to 2.5% was identified, those amounts are proposed to amortize back to customers over the three year WSIP Period.

Supplement to Schedule B-15a and b

Rate Case Expense

Line No.	Item	Actual to	Estimate	Amount	CWSNC	CWSNC	BF-FH-TC -	BF-FH-TC -
		Date		Requested	Uniform -	Uniform -	Water	Sewer
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Authorized Balance - W-354 Sub 384 Final Order (04/08/22)	\$ 1,194,048	\$ -	\$ 1,194,048				
2	Amortization period in years			\$ 5				
3	Rate Case Expense Amortization from 04/08/22-03/31/23			\$ 238,810				
4	Unamortized Balance as of 03/31/23	\$ 955,238		\$ 955,238				
5	Estimated Rate Case Expenses - W-354, Sub 400		\$ 750,000	\$ 750,000				
6	Total Unamortized Rate Case Expense Balance as of 03/31/23			\$ 1,705,238				
7	Requested Amortization period in years			3				
8	Annual Rate Case Expense Amortization - Sub 400			\$ 568,413				
9	Base Case Amortization Expense			\$ 568,413	\$ 308,964	\$ 184,330	\$ 37,121	\$ 37,997
10	WSIP Period 1 Amortization Expense (04/01/23-03/31/24)			\$ 568,413	\$ 308,964	\$ 184,330	\$ 37,121	\$ 37,997
11	WSIP Period 2 Amortization Expense (04/01/23-03/31/24)			\$ 568,413	\$ 308,964	\$ 184,330	\$ 37,121	\$ 37,997
12	WSIP Period 3 Amortization Expense (04/01/23-03/31/24)			\$ 568,413	\$ 308,964	\$ 184,330	\$ 37,121	\$ 37,997
13	Unamortized Balance at end of WSIP Period			\$ -	\$ -	\$ -	\$ -	\$ -

Purpose:

To amortize previously approved and estimated rate case expenses over the three year WSIP period.

Method:

Identified authorized deferred rate case expense from Sub 384.

The 5 year amortization from Sub 384 was carried from 04/08/22 to 3/31/2023. This anticipates rates effective in the current case of 4/1/2023. When combined with the estimated rate case expenses in this case (see Column [B]), the totals on lines 6 and 12 for the Rate Divisions are divided by a new 5 year term to produce an updated annual amortization expense. This amortization expense replaces the book amortization expense of Schedules B-15a and b.

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

W1-10

Schedule 12

Rate Case Expense - Current Filing

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<u>Line</u> <u>No.</u>	<u>Description</u>	<u>03/31/21</u> <u>Actuals</u>	<u>Estimates to</u> <u>Completion</u>	
1	Attorney Fees:	Total Amount	Total Amount	Total Amount
2	Legal Fees - Sanford		200,000.00	200,000.00
3	Legal Fees - Ice Miller		200,000.00	200,000.00
4	Total Attorney Fees	-	400,000.00	400,000.00
5				
6	Consulting Fees:			
7	ROE Consultant		60,000.00	60,000.00
8	CIP Consultant		60,000.00	60,000.00
9	Total Consulting	-	120,000.00	120,000.00
10				
11	Administrative:	Total Amount	Total Amount	Total Amount
12	Customer Notices/ Miscellaneous Costs		60,000.00	60,000.00
13				
14	Travel:	Total Amount	Total Amount	Total Amount
15	Airfare		6,000.00	6,000.00
16	Hotel/Meals		2,000.00	2,000.00
17	Rental Car		2,000.00	2,000.00
18	Total Travel	-	10,000.00	10,000.00
19				
20	Capitalize Time:	Total Amount	Total Amount	Total Amount
21	All Employees		160,000.00	160,000.00
22				
23	Total Estimated Rate Case Expense for Sub 400	-	750,000.00	750,000.00

Supplement to Schedules A-15a and b
Deferred Charges - Maintenance

Line No	Item	CWSNC			
		CWSNC Uniform -Water	Uniform - Sewer	BF/FH/TC - Water	BF/FH/TC - Sewer
Excluded in W-354 Sub 384:					
1	Gross Balance (W-354, Sub 384)		3,424,839.08		
2	Accumulated Amortization @ 3/31/2023		(3,424,839.08)		
3	Unamortized Balance @ 3/31/2023 - (L1 + L2)		-		
Balances as of 03/31/23 - Base Case /WSIP Period 1					
4	Deferred elevated storage tank painting	781,596.67		67,175.28	
5	Deferred hydro storage tank painting	586,086.06		36,500.00	
6	Deferred hydro storage tank inspection	981,962.90		62,089.37	
7	WWTP		1,065,076.49		110,491.69
8	Accumulated Amortization @ 3/31/2023	(1,990,940.75)	(542,032.38)	(125,295.49)	(110,491.69)
9	Unamortized Balance @ 3/31/2023 - (L4 to L8)	358,704.88	523,044.11	40,469.16	-
10	Pro-Forma - Account 181002 - Base Case	2,349,645.63	1,065,076.49	165,764.65	110,491.69
11	Pro-Forma - Account 182002 - Base Case	(1,990,940.75)	(542,032.38)	(125,295.49)	(110,491.69)
12	Net Rate Base	358,704.88	523,044.11	40,469.16	-
Balances as of 03/31/24 - Ending Balance WSIP Period 1					
13	Deferred elevated storage tank painting	1,136,696.67		67,175.28	
14	Deferred hydro storage tank painting	605,166.06		75,190.00	
15	Deferred hydro storage tank inspection	981,962.90		62,089.37	
16	WWTP		1,111,295.03		212,887.69
17	Accumulated Amortization @ 3/31/2024	(2,177,124.57)	(664,496.54)	(147,244.46)	(130,970.89)
18	Unamortized Balance @ 3/31/2023 - (L13 to L17)	546,701.06	446,798.49	57,210.19	81,916.80
19	Pro-Forma - Account 181002 - WSIP 1 - Average	2,536,735.63	1,088,185.76	185,109.65	161,689.69
20	Pro-Forma - Account 182002 - WSIP 1 - Average	(2,084,032.66)	(603,264.46)	(136,269.98)	(120,731.29)
21	Net Rate Base	452,702.97	484,921.30	48,839.68	40,958.40
Balances as of 03/31/25 - Ending Balance WSIP Period 2					
22	Deferred elevated storage tank painting	1,236,696.67		67,175.28	
23	Deferred hydro storage tank painting	624,786.06		75,190.00	
24	Deferred hydro storage tank inspection	1,104,440.76		62,089.37	
25	WWTP		1,111,295.03		212,887.69
26	Accumulated Amortization @ 3/31/2025	(2,352,991.55)	(734,473.45)	(165,043.92)	(151,450.09)
27	Unamortized Balance @ 3/31/2025 - (L22 to L26)	612,931.94	376,821.58	39,410.73	61,437.60
28	Pro-Forma - Account 181002 - WSIP 2 - Average	2,844,874.56	1,111,295.03	204,454.65	212,887.69
29	Pro-Forma - Account 182002 - WSIP 2 - Average	(2,265,058.06)	(699,485.00)	(156,144.19)	(141,210.49)
30	Net Rate Base	579,816.50	411,810.04	48,310.46	71,677.20
Balances as of 03/31/26 - Ending Balance WSIP Period 3					
31	Deferred elevated storage tank painting	1,336,696.67		67,175.28	
32	Deferred hydro storage tank painting	644,946.06		75,190.00	
33	Deferred hydro storage tank inspection	1,104,440.76		62,089.37	
34	WWTP		1,111,295.03		212,887.69
35	Accumulated Amortization @ 3/31/2026	(2,515,962.61)	(786,954.60)	(179,879.45)	(171,929.29)
36	Unamortized Balance @ 3/31/2026 - (L31 to L35)	570,120.88	324,340.43	24,575.20	40,958.40
37	Pro-Forma - Account 181002 - WSIP 3 - Average	3,026,003.49	1,111,295.03	204,454.65	212,887.69
38	Pro-Forma - Account 182002 - WSIP 3 - Average	(2,434,477.08)	(760,714.03)	(172,461.69)	(161,689.69)
39	Net Rate Base	591,526.41	350,581.01	31,992.97	51,198.00

Purpose:

To determine the rate base component associated with deferred maintenance activity for the base case and through the WSIP periods.

Method:

Removed book balances as of Test Year end for Deferred Charges and Accumulated Amortization deferred charges accounts. Updated the amortization schedules used in setting of rates in Sub 384 calculating unamortized balances for open deferrals through 3/31/2023. This anticipates rates effective from the current proceeding of 4/1/2023. Further calculated out deferred maintenance through the WSIP period based on operational expectations, using beginning + ending balance for average rate base in the WSIP periods.

Deferred Maintenance Expense

Line No	Item	Base Case Annual Amortization	WSIP Year 1 - Annual Amortization	WSIP Year 2 - Annual Amortization	WSIP Year 3 - Annual Amortization
Deferred maintenance - CWSNC Uniform Water					
1	Elevated Storage	103,166.30	64,648.86	71,189.22	81,189.22
2	Tank Painting	29,263.80	33,079.80	26,479.23	28,406.31
3	Tank Inspection	88,455.14	88,455.14	78,198.54	53,375.57
4	Total pro-forma deferred maintenance - Uniform Water (Sum of L1 thru L4)	220,885.24	186,183.80	175,866.99	162,971.10
Deferred Maintenance Expense - CWSNC Uniform Sewer					
Nags Head WWTP Deferral:					
5	Sub 364 Allowed Nags Head WWTP Deferral Amortization	115,727.00	115,727.00	115,727.00	9,643.92
Connestee Falls WWTP Deferral:					
6	Sub 364 Allowed Connestee Falls WWTP Deferral Amortization	104,029.00	104,029.00	104,029.00	8,669.08
9	Belvedere pump and haul	-	-	-	-
10	WWTP	43,237.45	52,481.16	52,481.16	52,481.16
11	Total pro-forma deferred maintenance - Uniform Sewer	262,993.45	272,237.16	272,237.16	70,794.16
Deferred maintenance - BF/FH/TC Water					
12	Elevated Storage	6,717.53	6,717.53	6,717.53	6,717.53
13	Tank Painting	-	7,738.00	7,738.00	7,738.00
14	Tank Inspection	7,493.44	7,493.44	3,343.93	380.00
15	Total pro-forma deferred maintenance - BFFH/TC Water	14,210.97	21,948.97	17,799.46	14,835.53
Deferred maintenance - BF/FH/TC Sewer					
16	WWTP	22,098.34	20,479.20	20,479.20	20,479.20
17	Total pro-forma deferred maintenance - BFFH Sewer	22,098.34	20,479.20	20,479.20	20,479.20
18	Total (L4 + L11 + L15 + L17)	520,188.00			

Purpose:

To adjust Deferred Maintenance Expense for pro-forma adjustments to deferred maintenance rate base and calculate annual expense through the WSIP periods.

Method:

Using approved amortization schedules from Sub 384, carried amortization activity through 3/31/2023, anticipating new rates effective 4/1/2023. Pro-forma deferred maintenance additions were included per estimated costs from operations. Deferred maintenance items from Sub 384 were annualized based on their respective March 2023 amortization expense. Estimate deferred maintenance activity and annual amortization through the WSIP periods.

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

W1-10
Schedule 18

Supplement to Schedule B-7a

Purchased Water and Purchase Sewer Treatment Expense

Vendor	Subdivision(s)	Date of Rate Change	Old Volume Rate/TG	New Volume Rate/TG	Test Year Expenses Prior to Rate Change			Pro-Forma Adjustment	
					CWSNC Uniform - Water	CWSNC Uniform - Sewer	Percent Increase	CWSNC Uniform - Water	CWSNC Uniform - Sewer
Purchased Water Expense:									
CITY OF ASHEVILLE	Bent Creek	7/1/2021	3.56	3.78	6,036.98		6.18%	373.07	
CITY OF CHARLOTTE	Riverpointe	7/1/2021	6.74	7.07	25,949.05		4.96%	1,287.16	
CITY OF CONCORD	Zemosa Acres	7/1/2021	5.52	5.52	21,793.01		0.00%	0.00	
CITY OF GASTONIA	Kings Grant - Charlotte	7/1/2021	6.35	6.67	6,491.47		5.04%	327.13	
CITY OF SANFORD NC	Carolina Trace	7/1/2021	2.21	2.21	58,192.58		0.00%	0.00	
HENDERSONVILLE WATER & SEWER DEPARTMENT	High Vista	7/1/2021	3.76	4.72	19,154.96		25.53%	4,890.63	
JOHNSTON CNTY DEPT PUBLIC UTILITIES	White Oak Plantation, Winston Plantation, Winston Point, Willowbrook	9/1/2021	2.85	3.02	117,490.76		5.96%	7,008.22	
LANCASTER CTY WTR & SWR DISTRICT	Danby	7/1/2021	4.18	4.24	37,408.48		1.44%	536.96	
MONTGOMERY COUNTY WATER SYSTEM	Carolina Forest, Woodrun	7/1/2018	3.19	3.19	-		0.00%	0.00	
PUBLIC WORKS COMMISSION	Tanglewood South, Eastgate, Fayetteville	7/1/2021	5.43	5.64	13,425.93		3.87%	519.23	
TOWN OF FRANKLIN	Riverbend Estates	7/1/2021	7.50	8.10	12,014.20		8.00%	961.14	
TOWN OF MOORESVILLE	The Point	7/1/2021	3.72	3.72	35,040.98		0.00%	0.00	
TOWN OF SOUTHERN PINES	Whispering Pines	10/1/2021	3.38	3.52	227,265.49		4.14%	9,413.36	
WINSTON-SALEM/FORSYTH CTY	Yorktown	7/1/2021	5.79	5.79	6,427.88		0.00%	0.00	
					<u>586,691.77</u>			<u>25,316.90</u>	
Purchased Sewer Treatment Expense:									
CITY OF GASTONIA	Kings Grant - Charlotte	7/1/2021	4.39	4.39		8,786.84	0.00%		0.00
CLAY COUNTY WATER AND SEWER DISTRICT	Ridges at Mountain Harbour	9/5/2019	1,864.43	1,864.43		-	0.00%		0.00
JOHNSTON CNTY DEPT PUBLIC UTILITIES	White Oak Plantation / Winston Pt.	9/1/2021	6.15	6.45		-	4.88%		0.00
METROPOLITAN SEWAGE DISTRICT	Mt. Carmel	7/1/2021	6.32	7.49		20,874.73	18.51%		3,864.47
TOWN OF DALLAS	College Park	7/1/2021	7.33	7.77		20,656.55	6.00%		1,239.96
TOWN OF LAKE LURE	Fairfield Mountain / Apple Valley	7/1/2021	43,431.00	43,431.00		86,837.00	0.00%		0.00
						<u>137,155.12</u>			<u>5,104.42</u>

Purpose:

To adjust Test Year actual purchased services expenses for rate changes from vendors occurring after the start of the Test Year (4/1/2021). This allows for pro-forma adjustments to reflect the annualized costs for Purchased Water/Sewer Treatment Expense for CWSNC in this rate case.

Method:

The Company reviewed bills from and corresponded with its vendors to identify where rates changed since 4/1/2021, or who had issued notice that their rates will change in the near future. CWSNC identified invoices paid during the Test Year before the effective date of the rate change and increased those bill amounts by the effective rate increase for the vendor. The Company compared invoices to the vendor website rate schedule or a copy of prior rates effective to identify the percent of rate change. Johnston County issued a notice that their rates would change as of 09/01/2021. All other rate increases noted are identified from vendor invoices or the provider's rate schedules per its website.

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

W1-10
Schedule 19

Supplement to Schedule B-11a and b

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Chemicals Expense - Pro-Forma Adjustment

Item #	Item Description	WaterGuard - Actual Test Year Activity - 4/1/2021 - 3/31/2022				Pro-Forma Adjustment				
		CWSNC Uniform - Water	CWSNC Uniform - Sewer	BF-FH-TC - Water	BF-FH-TC - Sewer	Percent Increase 7/1/2021	CWSNC Uniform - Water	CWSNC Uniform - Sewer	BF-FH-TC - Water	BF-FH-TC - Sewer
Water Guard Price Change 7/1/2022										
Price changes:										
10001	HYPOCHLORITE SOL - BULK- GALS	15,872.65	51,660.74	17,313.25	3,058.90	69.95%	11,400.10	35,977.86	12,511.25	1,602.10
10050	HYPOCHLORITE SOL- 5 GAL DRUM	25.50	12,004.10	265.90	0.00	103.23%	33.90	12,389.50	268.70	0.00
10150	HYPOCHLORITE SOL 15 GAL DRUM	0.00	18,951.15	0.00	0.00	79.33%	0.00	15,034.65	0.00	0.00
10561	HYPO 5.25% BULK GALS	0.00	869.95	0.00	0.00	61.42%	0.00	534.30	0.00	0.00
11001	CALCIUM HYPO GRANULAR, 100#	0.00	3,281.00	0.00	386.00	40.93%	0.00	1,343.00	0.00	158.00
11025	CALCIUM HYPO GRANULAR, 25#	0.00	1,521.75	0.00	0.00	23.87%	0.00	363.25	0.00	0.00
11045	BIO-SANITIZER -45# DRUM	430.20	13,374.45	0.00	2,290.95	12.61%	99.00	1,707.75	0.00	222.75
20050	SOD HEXAMETAPHOSPHATE***50#(G)	0.00	196.00	0.00	0.00	123.98%	0.00	243.00	0.00	0.00
21405	OP37- 5 GAL DRUM	22,782.60	0.00	0.00	0.00	30.63%	6,978.50	0.00	0.00	0.00
21415	OP37 - 15 GAL DRUM	14,859.90	0.00	0.00	0.00	37.96%	5,640.30	0.00	0.00	0.00
22000	FERROQUEST- BULK, GALLONS	0.00	0.00	41,833.95	0.00	23.14%	0.00	0.00	9,682.05	0.00
22003	CORRGUARD 939 - BULK, GALLONS	1,499.40	0.00	0.00	0.00	52.75%	791.00	0.00	0.00	0.00
24280	SODIUM BISULFITE 40% -BULK GAL	0.00	16,254.40	0.00	2,340.45	52.10%	0.00	8,642.60	0.00	1,045.80
24500	SODIUM BISULFITE 25%- BULK, GA	0.00	14,204.30	0.00	0.00	51.40%	0.00	7,301.20	0.00	0.00
24515	SODIUM BISULFITE 25%- 15 GAL (	0.00	1,543.65	0.00	0.00	67.62%	0.00	1,043.85	0.00	0.00
27000	DECHLOR-C , BULK GAL	0.00	30,465.50	0.00	0.00	8.47%	0.00	2,580.00	0.00	0.00
29008	AMMONIUM SULFATE 40%, GAL	2,816.60	0.00	0.00	0.00	24.06%	677.80	0.00	0.00	0.00
32000	CAUSTIC SODA 25% - BULK, GALS	798.60	23,903.00	0.00	0.00	60.03%	491.70	14,336.80	0.00	0.00
32015	CAUSTIC SODA 25% - 15GAL DRUM	19,408.95	0.00	0.00	0.00	59.91%	11,627.55	0.00	0.00	0.00
36110	CAUSTIC SODA BEADS - 50# BAG	184,555.00	0.00	0.00	0.00	14.23%	26,261.00	0.00	0.00	0.00
46003	WGC-1743, POLYMER 5GAL PAIL	0.00	9,873.50	0.00	0.00	35.58%	0.00	3,512.50	0.00	0.00
47020	MICROC 2000, GAL	0.00	55,763.35	0.00	13,341.20	40.68%	0.00	27,666.15	0.00	448.80
55050	SODIUM BICARBONATE - 50# BAG	0.00	1,355.00	0.00	0.00	3.32%	0.00	45.00	0.00	0.00
60050	SODA ASH LIGHT -50# BAG	0.00	11,270.00	0.00	0.00	17.66%	0.00	1,990.00	0.00	0.00
108100	FERRIC SULFATE LIQUID- GAL	0.00	42,919.35	0.00	26,880.60	38.31%	0.00	16,328.40	0.00	10,411.50
109000	FERRIC CHLORIDE SOLUTION -	0.00	51,780.00	0.00	0.00	17.59%	0.00	9,108.00	0.00	0.00
109003	ALUMINIUM SULFATE, BULK, GALS	0.00	6,844.05	0.00	0.00	45.50%	0.00	3,114.25	0.00	0.00
109501	LIME, HYDRATED-50# BAG	0.00	19,198.00	0.00	0.00	31.67%	0.00	6,080.00	0.00	0.00
900500	DELIVERY SURCHARGE	185.00	937.50	162.50	65.00	500.00%	925.00	4,687.50	812.50	325.00
		263,234.40	388,170.74	59,575.60	48,363.10		64,925.85	174,029.56	23,274.50	14,213.95

Purpose:

To adjust Test Year actual chemicals expenses for rate changes from primary vendor, WaterGuard, Based on the prices effective 7/1/2022. This allows for pro-forma adjustments to reflect the annualized costs for Chemicals Expense for CWSNC in this rate case.

Method:

The Company received correspondence from WaterGuard that identified certain chemical price changes to be effective 7/1/2022. The Company identified WaterGuard invoices in the Test Year. CWSNC analyzed the detailed Test Year chemical purchasing report provided by the vendor, and used the actual quantities purchased, multiplied by the current effective prices to restate test year purchases to reflect the various price increases. The Company used the purchase locations provided in the detailed report to assign purchases to the Company's rate groups. The Company then calculated the difference between test year actuals, and test year quantities at current prices, to calculate the pro forma adjustments.

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

W-10
Schedule 20

Supplement to Schedules B-12a and b, B-20 a and b

Calculation of Expenses for which the Company is not seeking recovery

Line No.	Account #	Description	Schedule Reference	Total Per Books [A]	Per Books Adjustment [B]	CWSNC Uniform Allocation - Water [C]	CWSNC Uniform Allocation - Sewer [D]	BF/FH/TC - Water [E]	BF/FH/TC - Sewer [F]
1	540400	Legal Fees	B-12a/b	14,831.25	(14,831.25)	(8,061.62)	(4,809.61)	(968.58)	(991.44)
2	549000	Other Outside Services	B-12a/b	60,506.00	(60,506.00)	(32,888.41)	(19,621.42)	(3,951.45)	(4,044.71)
3	549000	Legal Fees	B-12a/b	4,162.50	(4,162.50)	(2,262.55)	(1,349.85)	(271.84)	(278.26)
4	549000	Internal Time for Legislative Activities	B-12a/b	-	(5,006.64)	(2,721.39)	(1,623.60)	(326.97)	(334.68)
5	621100	Advertising	B-20a/b	790.32	(790.32)	(486.58)	(290.30)	(6.64)	(6.80)
6	623100	Donations for Registered Charities	B-20a/b	10,015.04	(10,015.04)	(5,337.53)	(3,184.40)	(737.85)	(755.26)
7	625100	Penalties and Fines	B-20a/b	6,102.69	(6,102.69)	(472.84)	(5,629.85)	-	-
8	629100	NAWC Lobbying %	B-20a/b	20,524.34	(2,668.16)	(1,450.30)	(865.26)	(174.25)	(178.36)
9	Total			<u>116,932.14</u>	<u>(104,082.61)</u>	<u>(53,681.23)</u>	<u>(37,374.28)</u>	<u>(6,437.58)</u>	<u>(6,589.51)</u>

Notes:

Column [A] - Per Company's Financials at March 31, 2022.
Column [B] - Remove book balances and time associated with lobbying activities and other expenses for which recovery is not sought
Column [C] - Actuals or remainder at CWSNC Allocation
Column [D] - Actuals or remainder at CWSNC Allocation
Column [E] - Actuals or remainder at CWSNC Allocation
Column [F] - Actuals or remainder at CWSNC Allocation

Purpose:

To remove activity during the test year for which the Company is not seeking recovery, including advertising, lobbying, penalties and fines, and contribution costs from the Test Year.

Method:

All costs related to lobbying and legislative efforts are removed from the Test Year data. These costs are already partially allocated to non-reg departments, the remainder is removed from this filing. An estimate for internal time spent on these activities is also removed for rate making purposes. This includes costs related to Public Sector Group and Sanford Law Office (Account 549000), costs related to contributions (Account 623100), advertising (621100), penalties and fines (625100), and dues apportioned for lobbying activities (629100).

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

W1-10
Schedule 21

Supplement to Schedule B-13a and b, & B-25a and b

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Salary & Wages, Payroll Taxes

Line No .	Item	Amount to Be Allocated	Allocation to NC Regulated COs	CWSNC Uniform Allocation - Water	CWSNC Uniform Allocation - Sewer	BE/FH/TC Allocation - Water	BE/FH/TC Allocation - Sewer
	<u>East Region (NC, SC, 2.9% FL)</u>	[A]	[B]	[C]	[D]	[E]	[F]
1	Pro-Forma Salaries & Wages	529,610.01	318,251.70	172,987.70	103,205.47	20,784.00	21,274.52
2	FICA	21,068.10	12,660.18	6,881.52	4,105.56	826.80	846.31
3	Federal Unemployment Tax	84.00	50.48	27.44	16.37	3.30	3.37
4	State Unemployment Tax	287.44	172.73	93.89	56.01	11.28	11.55
	Total	<u>551,049.55</u>	<u>331,135.08</u>	<u>179,990.55</u>	<u>107,383.41</u>	<u>21,625.38</u>	<u>22,135.75</u>
	<u>Atlantic Region (NC & SC)</u>						
5	Pro-Forma Salaries & Wages	550,481.42	346,459.83	188,320.41	112,353.05	22,626.19	23,160.18
6	FICA	40,722.72	25,629.91	13,931.30	8,311.49	1,673.81	1,713.31
7	Federal Unemployment Tax	210.00	132.17	71.84	42.86	8.63	8.84
8	State Unemployment Tax	1,505.86	947.75	515.16	307.35	61.89	63.36
	Total	<u>592,920.00</u>	<u>373,169.66</u>	<u>202,838.70</u>	<u>121,014.75</u>	<u>24,370.52</u>	<u>24,945.68</u>
	<u>NC Operations (Direct)</u>						
9	Pro-Forma Salaries & Wages	6,557,845.06	6,557,845.06	3,564,557.70	2,126,635.92	428,271.97	438,379.46
10	FICA	501,675.15	501,675.15	272,688.66	162,687.65	32,762.81	33,536.03
11	Federal Unemployment Tax	3,696.00	3,696.00	2,008.98	1,198.57	241.37	247.07
12	State Unemployment Tax	11,035.86	11,035.86	5,998.61	3,578.81	720.72	737.73
	Total	<u>7,074,252.06</u>	<u>7,074,252.06</u>	<u>3,845,253.96</u>	<u>2,294,100.95</u>	<u>461,996.87</u>	<u>472,900.28</u>

Notes:

- Column [A] - Amount to be Allocated to North Carolina Regulated Companies
- Column [B] - Amount of Column [A] allocated to North Carolina
- Column [C] - Column [B] * 54.36%
- Column [D] - Column [B] * 32.43%
- Column [E] - Column [B] * 6.53%
- Column [F] - Column [B] * 6.68%

Purpose:

To calculate pro-forma salaries and wages, as well as related payroll taxes, and deferred compensation.

Method:

This adjustment annualizes current pay rates as of May 15 2022 pay period. Adjustment also includes vacancies expected to be filled during the rate case at estimated pay levels. Please see the Direct Testimony of Phil Drennan for a detailed explanation of the method used to calculate these adjustments.

Supplement to Schedule B-11a and B-11b

Rate Case Expense

Line No.	Item	Total	CWSNC Uniform - Water	CWSNC Uniform - Sewer	BF-FH-TC - Water	BF-FH-TC - Sewer
		[A]	[B]	[C]	[D]	[E]
1	Test Year Capttime - Booked	\$ (1,017,779)	\$ (540,715)	\$ (322,594)	\$ (76,335)	\$ (78,136)
2	Remove Contract Ops - Salaries not included	\$ 133,766	\$ 72,709	\$ 43,379	\$ 8,736	\$ 8,942
3	Reduce FP&A Capttime to 1/3 - align with WSIP Period	\$ 31,547	\$ 17,148	\$ 10,230	\$ 2,060	\$ 2,109
4	Capttime Adjustment - (Line 1-3)	\$ 165,313	\$ 89,857	\$ 53,609	\$ 10,796	\$ 11,051
5	Basecase Capttime - (Line 1+4)	\$ (852,466)	\$ (450,858)	\$ (268,985)	\$ (65,538)	\$ (67,085)
6	WSIP Period 1 Capttime - 3% Increase to align with Salaries - (Line 5*1.03)	\$ (878,040)	\$ (464,384)	\$ (277,054)	\$ (67,505)	\$ (69,098)
7	WSIP Period 2 Capttime - 3% Increase to align with Salaries - (Line 6*1.03)	\$ (904,382)	\$ (478,315)	\$ (285,366)	\$ (69,530)	\$ (71,171)
8	WSIP Period 3 Capttime - 3% Increase to align with Salaries - (Line 7*1.03)	\$ (931,513)	\$ (492,665)	\$ (293,927)	\$ (71,616)	\$ (73,306)

Column Calculations:

- [A] - Per Books total, or sum of individual columns
- [B] - Column [A] * CWSNC Uniform Water ERCs % - 54.36%
- [C] - Column [A] * CWSNC Uniform Sewer ERCs % - 32.43%
- [D] - Column [A] * BFFHTC Water ERCs % - 6.53%
- [E] - Column [A] * BFFHTC Sewer ERCs % - 6.68%

Purpose:

Adjust capitalized time in order to align with requested salaries expense. Contracted project managers are not included in salaries expense during the test year and the capttime reduction associated with them needs to be removed. Due to the nature of the requested WSIP, capttime associated with developing a rate case will not be recurring at the same frequency as prior and should be aligned with the expected project and rate case expense recovery period.

Method:

Identified booked capitalized time in the Sub 400 rate case - test year ending 03/31/22. Remove capitalized time associated with contract project managers. Reduce FP&A capttime to better align with expected rate case amortization and work. Increment capitalized time to align with salary increases in WSIP periods.

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

W1-10

Schedule 23

Supplement to Schedule B-14a and b

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Payment Processing Fees and Water Efficiency Program Noticing - Pro-Forma Adjustment

Line No.	Account #	Description	Adjustment Calculation			Pro-Forma Adjustment			
			Q1 2022 Transactions	Q1 2022 Fees	Annualized Cost	CWSNC Uniform - Water	CWSNC Uniform - Sewer	BE/FH/TC - Water	BE/FH/TC - Sewer
			[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	628400	Payment Processing Fees	33,795	\$ 68,721.47	\$ 274,885.88	149,415.94	89,142.42	17,951.92	18,375.60
2	628400	Water Efficiency Program Noticing			\$ 2,000.00	1,087.11	648.58	130.61	133.70
3			33,795	\$ 68,721.47	\$ 276,885.88	150,503.05	89,791.00	18,082.53	18,509.29

Notes:

- Column [A] - Total fee-based transactions with First Billing Services in Q1 2021.
- Column [B] - Q1 2021 Costs incurred by customers.
- Column [C] - Annualized Cost - Column [B]*4 and annual noticing costs.
- Column [D] - Column [C] * 54.36%
- Column [E] - Column [C] * 32.43%
- Column [F] - Column [C] * 6.53%
- Column [G] - Column [C] * 6.68%

Purpose:

This adjustment reflects the charges to be incurred by the Company for payment processing fees from its outside vendor, First Billing Services, when customers use a fee-based payment method to pay their water/sewer bills. These costs are current incurred by customers at the point of transaction and not included in Company costs. Further this adjustment reflects the approximate cost of annual supplemental noticing for the water efficiency program. The transition for residential payments was approved in the Sub 384 order. Due to the timing of the order and implementation of the transactions the test year does not include the costs the company will incur for payment processing fees.

Method:

The Company generated a report for the number of customers using fee-based electronic payment methods in the first quarter of 2022. CWSNC annualized those transactions and the aggregated fees to generate a pro-forma adjustment to account for payment processing fees the Company will be incurring in the cost to serve customers going forward. The Company used the first quarter of 2022 as representative of normal operations, CWSNC only included costs incurred for residential customers.

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

W-10
 Schedule 25

Supplement to Schedule B-18a and b

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Pro-Forma Insurance Expense

2021 -2022 Premiums & Allocations											
DESCRIPTION	Policy Number	Underwriter	Period Covered	Type	Current Premium	Allocation	Total Allocation	North Carolina		Amount Allocated	
					Amount (Annual)	Methodology/Basis	Basis	Portion of Allocation Basis	Allocation %	for Current Coverage Period	
					[A]	[B]	[C]	[D]	[E]	[F]	
Commercial Auto	0944700	Marsh USA, Inc.	10/01/21-10/01/22	Auto	648,172	Vehicle Count	521	100	19.19%	124,409	
Workers Comp	WC 0944702	Zurich North America	10/01/21-09/30/22	Workers' Comp	601,681	Salaries & Wages	\$ 49,687,037	\$ 5,709,828	11.49%	69,143	
USA: Property Insurance, Boiler & Machinery	753 5084; US00095370PR20A	Marsh Canada Limited	10/01/21-10/01/22	Property	2,167,174	Property Values	\$ 942,711,949	\$ 216,513,230	22.97%	497,736	
USA: Commercial & Umbrella General Liability	02-LX-086477605-11	Marsh Canada Limited	10/01/21-10/01/22	Commercial & Umbrella	1,471,767	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	284,238	
D&O Rider	PCD9302066-02	Alliant	10/01/17-10/01/23	D&O	3,185	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	615	
D&O Commercial Package	PCD9203066-06	Alliant	11/01/20-11/01/21	D&O	80,790	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	15,603	
Excess D&O 5M XS 15M	DO6DAB4IDG001	Alliant	11/01/20-11/01/21	D&O	16,300	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	3,148	
Excess D&O 5M XS 10M	02-152-27-66	Alliant	11/01/20-11/01/21	D&O	16,300	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	3,148	
Package (Fiduciary, D&O)	68046834	Marsh Canada Limited	11/01/20-11/01/21	Fiduciary	19,421	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	3,751	
Pollution Liability Ins 19-22 - 2nd installment	EPC 0194443-01	Alliant	04/30/19-04/30/22	Other	200,427	Property Values	\$ 942,711,949	\$ 216,513,230	22.97%	46,032	
Commercial Cyber Liability	PH2001180	Alliant	11/01/20-11/01/21	Other	36,269	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	7,005	
Brokerage Fee		Marsh Canada Limited	10/01/20-10/01/21	Other	295,684	Revenues	\$ 205,696,690	\$ 39,725,623	19.31%	57,105	
Deductibles					572,724	ERCs		302,669	56,997	18.83%	107,853
					<u>6,129,894</u>					<u>1,219,784.99</u>	

Allocation to North Carolina Rate Groups										
DESCRIPTION	Policy Number	Underwriter	Period Covered	Type	CWSNC Uniform BF-FH-TC					
					Water	Sewer	Water	Sewer		
					[G]	[H]	[I]	[J]		
Commercial Auto	0944700	Marsh USA, Inc.	10/01/21-10/01/22	Auto	67,623.38	40,344.51	8,124.77	8,316.52		
Workers Comp	WC 0944702	Zurich North America	10/01/21-09/30/22	Workers' Comp	37,582.94	22,422.20	4,515.49	4,622.06		
USA: Property Insurance, Boiler & Machinery	753 5084; US00095370PR20A	Marsh Canada Limited	10/01/21-10/01/22	Property	270,547.58	161,410.26	32,505.56	33,272.71		
USA: Commercial & Umbrella General Liability	02-LX-086477605-11	Marsh Canada Limited	10/01/21-10/01/22	Commercial & Umbrella	154,499.45	92,175.27	18,562.69	19,000.78		
D&O Rider	PCD9302066-02	Alliant	10/01/17-10/01/23	D&O	334.35	199.47	40.17	41.12		
D&O Commercial Package	PCD9203066-06	Alliant	11/01/20-11/01/21	D&O	8,480.97	5,059.80	1,018.97	1,043.01		
Excess D&O 5M XS 15M	DO6DAB4IDG001	Alliant	11/01/20-11/01/21	D&O	1,711.10	1,020.85	205.58	210.44		
Excess D&O 5M XS 10M	02-152-27-66	Alliant	11/01/20-11/01/21	D&O	1,711.10	1,020.85	205.58	210.44		
Package (Fiduciary, D&O)	68046834	Marsh Canada Limited	11/01/20-11/01/21	Fiduciary	2,038.73	1,216.32	244.95	250.73		
Pollution Liability Ins 19-22 - 2nd installment	EPC 0194443-01	Alliant	04/30/19-04/30/22	Other	25,021.09	14,927.73	3,006.22	3,077.16		
Commercial Cyber Liability	PH2001180	Alliant	11/01/20-11/01/21	Other	3,807.36	2,271.49	457.44	468.24		
Brokerage Fee		Marsh Canada Limited	10/01/20-10/01/21	Other	31,039.56	18,518.38	3,729.32	3,817.33		
Deductibles					58,624.16	34,975.51	7,043.53	7,209.77		
					<u>663,021.76</u>	<u>395,562.65</u>	<u>79,660.27</u>	<u>81,540.30</u>		

Notes:
 Column [A] - Annual premiums per policies
 Column [B] - Allocation methodology used to allocate annual premiums
 Column [C] - Total amount of allocation basis used for 2021 budget cycle
 Column [D] - NC portion of allocation basis used for 2021 budget cycle
 Column [E] - Column [D] divided by Column [C]
 Column [F] - Column [A] * Column [E]
 Column [G] - Column [F] * 54.36%
 Column [H] - Column [F] * 32.43%
 Column [I] - Column [F] * 6.53%
 Column [J] - Column [F] * 6.68%

Purpose:
 To annualize current insurance premiums

Method:
 The Company reviewed its insurance policies for the most recent renewal period and annualized those costs. These are the same costs used in the Sub 384 rate case, new premiums have not been issued yet. The premiums were then allocated to the North Carolina regulated companies using the various allocation methodologies outlined.

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Echota and Seven Devils Expense Assumptions

Line No.	Item	CWSNC	CWSNC
		Uniform - Water	Uniform - Sewer
		Echota Water	Seven Devils Sewer
1	Total salaries and wages (employees only)	74,336	15,828
2	Administrative and office expense	6,763	1,362
3	Maintenance and repair expense	25,649	14,462
4	Electric power expense (exclude office)	21,756	6,011
5	Chemicals expense	7,272	3,275
6	Testing fees	5,301	2,231
7	Transportation expense	4,780	913
8	Other operating expenses	26,894	4,339
9	OPERATING & MAINTENANCE EXPENSE - (Sum Lines 1-8)	\$ 172,751	\$ 48,421
10	CORPORATE ALLOCATIONS	\$ 60,770	\$ 15,347
11	PAYROLL TAXES	5,762	1,226
12	PROPERTY TAXES	4,528	177
13	TAXES OTHER THAN INCOME - (Sum Lines 11-12)	\$ 10,290	\$ 1,403
14	TOTAL EXPENSES - (Line 9+10+13)	\$ 243,811	\$ 65,171

Purpose:

The purpose of this adjustment is to account for additional operating expenses associated with the acquisition of Echota and Seven Devils. These expenses are offset by the revenue assumptions made in this case as part of the acquisition.

Method:

Expense assumptions are made based on the expense per ERC incurred in the Sub 384 docket utilizing the final commission ordered expenses. The addendum was provided as part of the Sub 396 acquisition docket.

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Fusion - Oracle ERP Pro-Forma

		Fusion - Oracle ERP Allocation					
Line No.	Description	Fusion - Oracle	CII / Other	Allocation % to	CRU (US) Additional Rate	Allocation % to NC Reg.	Amount Allocated to
		ERP	Companies	CRU Companies	Base	Companies	NC Reg. Companies
		[A]	[B]	[C]	[D]	[E]	[F]
1	Fusion - Oracle ERP Asset - June 2020 Go Live	8,975,816.00	2,631,648.27	70.7%	6,344,167.73	17.7%	1,124,875.03
2	Fusion - Oracle ERP Asset - November 2020 Go Live	4,420,924.00	1,296,184.88	70.7%	3,124,739.12	17.7%	554,042.89
3	Fusion - Oracle ERP Regulatory Asset - 03/31/22 Proposed Start Date	1,453,799.33	426,244.09	70.7%	1,027,555.25	17.7%	182,194.31
4	Fusion - Oracle ERP Asset - June 2020 Go Live - A/A through 3/31/23	(2,879,035.32)	(844,113.60)	70.7%	(2,034,921.73)	17.7%	(360,808.97)
5	Fusion - Oracle ERP Asset - November 2020 Go Live - A/A through 3/31/23	(1,488,231.84)	(436,339.46)	70.7%	(1,051,892.38)	17.7%	(186,509.49)
6	Fusion - Oracle ERP Regulatory Asset - A/A through 3/31/23	(205,242.26)	(60,175.64)	70.7%	(145,066.62)	17.7%	(25,721.55)
7	Total Cost to be Allocated	10,278,029.91	3,013,448.54		7,264,581.37		1,288,072.21

		Allocation to NC Reg. Companies Rate Groups			
Line No.	Description	CWSNC Uniform - Water	CWSNC Uniform - Sewer	BE/FH/TC - Water	BE/FH/TC - Sewer
		[G]	[H]	[I]	[J]
8	Fusion - Oracle ERP Asset - June 2020 Go Live	611,432.86	364,784.41	73,462.00	75,195.75
9	Fusion - Oracle ERP Asset - November 2020 Go Live	301,153.48	179,669.92	36,182.78	37,036.71
10	Fusion - Oracle ERP Regulatory Asset - 03/31/22 Proposed Start Date	99,032.85	59,083.58	11,898.53	12,179.34
11	Fusion - Oracle ERP Asset - June 2020 Go Live - A/A through 3/31/23	(196,119.97)	(117,006.32)	(23,563.28)	(24,119.39)
12	Fusion - Oracle ERP Asset - November 2020 Go Live - A/A through 3/31/23	(101,378.40)	(60,482.94)	(12,180.34)	(12,467.80)
13	Fusion - Oracle ERP Regulatory Asset - A/A through 3/31/23	(13,981.11)	(8,341.21)	(1,679.79)	(1,719.44)
13	Total Allocation	700,139.71	417,707.44	84,119.89	86,105.18

Notes:
Column [A] - Total Fusion Oracle ERP costs, June & November go live plus regulatory asset = \$14,850,539 before amortization
Column [B] - Amount allocated to CII and other companies
Column [C] - Allocation percent to Corix Regulated Utility companies. See note 1 describing the regulatory asset percentage difference
Column [D] - Fusion - Oracle ERP Asset Original Costs and Accumulated Amortization after Tier 1 allocation
Column [E] - Allocation percent to North Carolina regulated companies
Column [F] - Amount allocated to North Carolina regulated companies
Column [G] - Column [F] Lines 1 through 4 * 54.36% respectively.
Column [H] - Column [F] Lines 1 through 4 * 32.43% respectively.
Column [I] - Column [F] Lines 1 through 4 * 6.53% respectively.
Column [J] - Column [F] Lines 1 through 4 * 6.68% respectively.

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Corporate Cost Allocation (CAM) Pro-Forma

Q1 - 2022 Shared Services Cost Annualization						
Line No.	Description	Q1 - 2022 Shared	Allocation % to	Q1 Amount	Annualization	Q1 22 Allocation to NC Reg.
		Services Cost	NC Reg.	Allocated to NC	Factor	Companies (Annualized)
		Allocated to L48	Companies	Reg. Companies		
		States				
		[A]	[B]	[C]	[D]	[E]
1	Corporate Cost	6,514,979.35	17.73%	1,155,161.39	4	4,620,645.54
2	Regional Cost	791,893.24	17.73%	140,409.42	4	561,637.69
3	Total Cost to be Allocated	7,306,872.59		1,295,570.81		5,182,283.23
4	Oracle ERP Regulatory Asset Amortization					25,721.55

Allocation to NC Reg. Companies Rate Groups						
Line No.	Description	CWSNC				
		CWSNC Uniform -	Uniform -	BF/FH/TC -	BF/FH/TC -	
		Water	Sewer	Water	Sewer	
		[F]	[G]	[H]	[I]	
5	Corporate Cost	2,511,580.79	1,498,423.75	301,759.64	308,881.36	691000 - Corporate Allocation
6	Regional Cost	305,281.68	182,132.83	36,678.77	37,544.41	692000 - Regional Allocation
7	Oracle ERP Regulatory Asset	13,981.11	8,341.21	1,679.79	1,719.44	612900 - Other Regulatory Expense
8	Total Allocation	2,830,843.58	1,688,897.80	340,118.20	348,145.20	

Notes:

- Column [A] - Corix Infrastructure, Inc. shared services cost allocated to the Lower 48 States for the first quarter of 2022
- Column [B] - Allocation percent to North Carolina regulated companies
- Column [C] - Amount allocated to North Carolina regulated companies
- Column [D] - Factor used to annualize first half allocated amount to North Carolina regulated companies
- Column [E] - Column [C] * Column [D]
- Column [F] - Column [E] Lines 1 and 2 * 54.36% respectively.
- Column [G] - Column [E] Lines 1 and 2 * 32.43% respectively.
- Column [H] - Column [E] Lines 1 and 2 * 6.53% respectively.
- Column [I] - Column [E] Lines 1 and 2 * 6.68% respectively.

Purpose:

To include annualized pro-forma costs allocated to CWSNC from the Corix Infrastructure, Inc. Shared Services Group

Method:

Pro-forma adjustments were then made to each North Carolina regulated rate group to reflect the 2021 first quarter annualized cost. nclude rate base costs associated with the Fusion - Oracle Accounting ERP system. Include amortization of the Oracle ERP Regulatory Asset starting 03/31/22.

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Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
Bradfield Farms - Fairfield Harbour - Treasure Cove													
1	517001	Utility-Electric Power	70,431.67	9.28%	6,535.31	76,966.98	3.26%	2,511.99	79,478.98	3.26%	2,593.98	82,072.96	Compounded Expense Inflator
2	511001	Purchased Services-Water	608.77	0.00%	-	608.77	0.00%	-	608.77	0.00%	-	608.77	No General Inflation
3	512001	Shop Supplies and Tools	2,446.61	9.28%	227.02	2,673.63	3.26%	87.26	2,760.89	3.26%	90.11	2,851.00	Compounded Expense Inflator
4	512002	Repairs and Maintenance	142,999.52	9.28%	13,268.84	156,268.36	3.26%	5,100.18	161,368.54	3.26%	5,266.63	166,635.17	Compounded Expense Inflator
5	512003	Main Breaks	415.47	9.28%	38.55	454.02	3.26%	14.82	468.84	3.26%	15.30	484.14	Compounded Expense Inflator
6	512004	Traps Repair	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
7	512005	Valve Repair	16.69	9.28%	1.55	18.24	3.26%	0.60	18.83	3.26%	0.61	19.45	Compounded Expense Inflator
8	512006	Manhole Maint	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
9	512007	Major Repairs	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
10	512008	Maintenance Electric Equip Repair	1,868.09	9.28%	173.34	2,041.43	3.26%	66.63	2,108.06	3.26%	68.80	2,176.86	Compounded Expense Inflator
11	512009	Permits	4,322.94	9.28%	401.12	4,724.06	3.26%	154.18	4,878.24	3.26%	159.21	5,037.46	Compounded Expense Inflator
12	512010	Sewer Rodding	(21,799.62)	9.28%	(2,022.77)	(23,822.39)	3.26%	(777.50)	(24,599.89)	3.26%	(802.87)	(25,402.77)	Compounded Expense Inflator
13	512011	Sewer Sludge Hauling	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
14	512013	Excavation Restoration	107.62	9.28%	9.99	117.61	3.26%	3.84	121.44	3.26%	3.96	125.41	Compounded Expense Inflator
15	512014	Communication Expense	3,453.98	9.28%	320.49	3,774.47	3.26%	123.19	3,897.66	3.26%	127.21	4,024.87	Compounded Expense Inflator
16	512015	Equipment Rental	257.62	9.28%	23.90	281.52	3.26%	9.19	290.71	3.26%	9.49	300.20	Compounded Expense Inflator
17	512016	Uniforms	2,034.77	9.28%	188.81	2,223.58	3.26%	72.57	2,296.15	3.26%	74.94	2,371.09	Compounded Expense Inflator
18	512017	Weather/Hurricane/Fuel/Snow removal	675.75	9.28%	62.70	738.45	3.26%	24.10	762.55	3.26%	24.89	787.44	Compounded Expense Inflator
19	512018	Safety Supplies/Expense	540.04	9.28%	50.11	590.15	3.26%	19.26	609.41	3.26%	19.89	629.30	Compounded Expense Inflator
20	512019	Moving Expense	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
21	512020	Service Claims	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
22	512021	Landscaping	18,677.48	9.28%	1,733.07	20,410.55	3.26%	666.15	21,076.70	3.26%	687.89	21,764.58	Compounded Expense Inflator
23	512022	Other Contracted Workers	81.75	9.28%	7.59	89.34	3.26%	2.92	92.25	3.26%	3.01	95.26	Compounded Expense Inflator
24	512023	Pump Station R&M	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
25	512024	Project Labor Hours (COGS)	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
26	512025	Vehicle Labor Hours (COGS)	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
27	512900	Other Plant and System Maintenance	12,193.77	9.28%	1,131.45	13,325.22	3.26%	434.90	13,760.12	3.26%	449.09	14,209.21	Compounded Expense Inflator
28	513002	Meter Supplies	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
29	513003	Pipe, Plate, Gasket	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
30	513004	Misc Bearing	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
31	513005	Lubricant, Gases	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
32	513006	Misc Gge Glass, Parts	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
33	513007	Rig Equip	26.81	9.28%	2.49	29.30	3.26%	0.96	30.25	3.26%	0.99	31.24	Compounded Expense Inflator
34	513008	Electrical Equip	185.93	9.28%	17.25	203.18	3.26%	6.63	209.81	3.26%	6.85	216.66	Compounded Expense Inflator
35	513009	Lighting Supplies	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
36	513010	Plant Air System	33.75	9.28%	3.13	36.88	3.26%	1.20	38.09	3.26%	1.24	39.33	Compounded Expense Inflator
37	513011	Valves and Traps	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
38	513012	Duty and Brokerage	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
39	513899	Materials and Supplies Write-off	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
40	513900	Other Materials and Supplies	12,450.54	9.28%	1,155.28	13,605.81	3.26%	444.06	14,049.87	3.26%	458.55	14,508.42	Compounded Expense Inflator
41	512012	Deferred Maintenance Expense	14,210.97	9.28%	7,738.00	21,948.97	3.26%	(4,149.51)	17,799.46	3.26%	(2,963.93)	14,835.53	Compounded Expense Inflator
42	515001	Laboratory Testing	20,527.83	9.28%	1,904.77	22,432.60	3.26%	732.14	23,164.73	3.26%	756.03	23,920.77	Compounded Expense Inflator
43	515002	Test - Water/Sewer	8,484.38	9.28%	787.26	9,271.64	3.26%	302.60	9,574.24	3.26%	312.48	9,886.72	Compounded Expense Inflator
44	515003	Test - Equipment/Chemical	428.97	9.28%	39.80	468.77	3.26%	15.30	484.07	3.26%	15.80	499.87	Compounded Expense Inflator
45	515004	Test - Safe Drinking Water Act	27.22	9.28%	2.53	29.75	3.26%	0.97	30.72	3.26%	1.00	31.72	Compounded Expense Inflator
46	516001	Service - Meter Reading	47,601.97	9.28%	4,416.96	52,018.93	3.26%	1,697.76	53,716.69	3.26%	1,753.17	55,469.85	Compounded Expense Inflator
47	514001	Chlorine	18,277.07	9.28%	1,695.92	19,972.99	3.26%	651.86	20,624.85	3.26%	673.14	21,297.99	Compounded Expense Inflator
48	514002	Odor Control Chemicals	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
49	514900	Other Chemicals	44,680.34	9.28%	4,145.86	48,826.20	3.26%	1,593.56	50,419.76	3.26%	1,645.56	52,065.32	Compounded Expense Inflator
50	601000	Vehicle Leasing	877.29	9.28%	81.40	958.70	3.26%	31.29	989.99	3.26%	32.31	1,022.30	Compounded Expense Inflator
51	602000	Vehicle Fuel	24,731.64	9.28%	2,294.83	27,026.47	3.26%	882.07	27,908.54	3.26%	910.86	28,819.40	Compounded Expense Inflator
52	603000	Vehicle Repairs and Maintenance	11,439.09	9.28%	1,061.43	12,500.51	3.26%	407.98	12,908.49	3.26%	421.30	13,329.79	Compounded Expense Inflator
53	604000	Vehicle Registration/Licensing Fees	40.26	9.28%	3.74	44.00	3.26%	1.44	45.43	3.26%	1.48	46.91	Compounded Expense Inflator

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Line No.	Account	Description	Historical	Inflator	Rate Year 1	Rate Year 1	Inflator	Rate Year 2	Rate Year 2	Inflator	Rate Year 3	Rate Year 3	Inflationary Assumption
			Test Year as adjusted	Rate	Adjustments	Revenue Requirement	Rate	Adjustments	Revenue Requirement	Rate	Adjustments	Revenue Requirement	
54	605000	Vehicle - Employee Mileage Claim	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
55	606000	Project Vehicle Hours	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
56	607000	Vehicle Charged to Projects	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
57	609000	Vehicle - Other Costs	1,483.97	9.28%	137.70	1,621.67	3.26%	52.93	1,674.59	3.26%	54.65	1,729.25	Compounded Expense Inflator
58	522001	Capitalized Time	(65,538.00)	3.00%	(1,966.14)	(67,504.14)	3.00%	(2,025.12)	(69,529.26)	3.00%	(2,085.88)	(71,615.14)	Salaries Increase Assumptions
59	540100	Consulting	1,269.53	9.28%	117.80	1,387.33	3.26%	45.28	1,432.61	3.26%	46.76	1,479.37	Compounded Expense Inflator
60	540200	Accounting and Audit	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
61	540300	Recruitment	21.58	9.28%	2.00	23.58	3.26%	0.77	24.35	3.26%	0.79	25.14	Compounded Expense Inflator
62	540400	Legal	208.17	9.28%	19.32	227.48	3.26%	7.42	234.91	3.26%	7.67	242.58	Compounded Expense Inflator
63	540500	Payroll	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
64	540600	Tax	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
65	540700	Engineering	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
66	540800	Temporary Labor	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
67	540900	Police	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
68	541000	Environmental	23,473.01	9.28%	2,178.05	25,651.06	3.26%	837.18	26,488.24	3.26%	864.50	27,352.74	Compounded Expense Inflator
69	541100	Management Fee	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
70	541200	Contractor Outside Services	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
71	541300	Employee Finder Fees	57.64	9.28%	5.35	62.99	3.26%	2.06	65.04	3.26%	2.12	67.17	Compounded Expense Inflator
72	549000	Other Outside Services	(295.16)	9.28%	(27.39)	(322.54)	3.26%	(10.53)	(333.07)	3.26%	(10.87)	(343.94)	Compounded Expense Inflator
73	0	Salaries & Wages - General	471,682.16	3.00%	14,150.46	485,832.63	3.00%	14,574.98	500,407.61	3.00%	15,012.23	515,419.84	Salaries Increase Assumptions
74	628100	Billing Stock	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
75	628200	Billing Envelopes	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
76	628300	Billing Postage	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
77	628400	Customer Service Printing	33,408.96	9.28%	3,100.00	36,508.96	3.26%	1,191.55	37,700.51	3.26%	1,230.44	38,930.95	Compounded Expense Inflator
78	628500	Customer Freight/Courier Charges	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
79	550200	Computer Repair and Maintenance	0.75	9.28%	0.07	0.82	3.26%	0.03	0.85	3.26%	0.03	0.88	Compounded Expense Inflator
80	550300	Computer Supplies	(856.92)	9.28%	(79.51)	(936.44)	3.26%	(30.56)	(967.00)	3.26%	(31.56)	(998.56)	Compounded Expense Inflator
81	550400	Internet Services	57.25	9.28%	5.31	62.56	3.26%	2.04	64.60	3.26%	2.11	66.71	Compounded Expense Inflator
82	550500	Website Development	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
83	550600	Computer Licensing	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
84	550700	Software	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
85	550800	Computer Amort	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
86	559900	Other Computer/IT Expenses	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
87	581100	Office Supplies	740.13	9.28%	68.68	808.81	3.26%	26.40	835.20	3.26%	27.26	862.46	Compounded Expense Inflator
88	581200	Kitchen Supplies	214.19	9.28%	19.87	234.06	3.26%	7.64	241.70	3.26%	7.89	249.59	Compounded Expense Inflator
89	581300	Cleaning Supplies	109.62	9.28%	10.17	119.79	3.26%	3.91	123.70	3.26%	4.04	127.73	Compounded Expense Inflator
90	582100	Office Equipment	154.92	9.28%	14.38	169.30	3.26%	5.53	174.82	3.26%	5.71	180.53	Compounded Expense Inflator
91	582200	Office Equipment - Rent/Leased	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
92	583100	Office Printing/Blueprints	87.74	9.28%	8.14	95.89	3.26%	3.13	99.02	3.26%	3.23	102.25	Compounded Expense Inflator
93	583200	Office Publications/Subscriptions	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
94	583300	Artwork, Display and Banner	12.48	9.28%	1.16	13.64	3.26%	0.45	14.08	3.26%	0.46	14.54	Compounded Expense Inflator
95	583400	Office Shipping Charges/Postage/Courier	2,151.90	9.28%	199.67	2,351.58	3.26%	76.75	2,428.33	3.26%	79.25	2,507.58	Compounded Expense Inflator
96	583500	Office Duties and Brokerage	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
97	611100	Rate Case Amortization	37,121.00	0.00%	-	37,121.00	0.00%	-	37,121.00	0.00%	-	37,121.00	No General Inflation
98	611200	Cost of Service Study	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
99	611300	Depreciation Study	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
100	611400	Regulatory Penalties and Fines	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
101	612100	Regulatory Fees	348.69	9.28%	32.35	381.05	3.26%	12.44	393.48	3.26%	12.84	406.32	Compounded Expense Inflator
102	612200	Water Resource Conservation	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
103	612300	Misc Rate Case Expense	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
104	612900	Other Regulatory Expenses	11,996.31	9.28%	1,113.13	13,109.44	3.26%	427.86	13,537.29	3.26%	441.82	13,979.11	Compounded Expense Inflator
105	531001	401K Profit Sharing	8,450.19	9.28%	802.65	9,452.83	3.26%	308.51	9,761.35	3.26%	318.58	10,079.93	Compounded Expense Inflator
106	531002	401K Match	8,777.99	9.28%	814.50	9,592.49	3.26%	313.07	9,905.56	3.26%	323.29	10,228.86	Compounded Expense Inflator
107	531100	RRSP Match	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Schedule 29

Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
108	531200	Canada Pension Plan	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
109	532001	Health Admin and Stop Loss	12,070.34	9.28%	1,120.00	13,190.34	3.26%	430.50	13,620.83	3.26%	444.55	14,065.38	Compounded Expense Inflator
110	532002	Dental	3,197.67	9.28%	296.71	3,494.38	3.26%	114.05	3,608.43	3.26%	117.77	3,726.20	Compounded Expense Inflator
111	532003	Medical	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
112	532004	Medical Service Plan (MSP)	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
113	532005	Employee Insurance Deductions	(20,948.60)	9.28%	(1,943.81)	(22,892.41)	3.26%	(747.15)	(23,639.55)	3.26%	(771.53)	(24,411.09)	Compounded Expense Inflator
114	532006	Health Insurance Claims	86,018.28	9.28%	7,981.59	93,999.87	3.26%	3,067.90	97,067.77	3.26%	3,168.03	100,235.80	Compounded Expense Inflator
115	532007	Group Insurance	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
116	532008	Health Insurance	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
117	532009	Workers Compensation Insurance (WCB)	5,549.84	9.28%	514.97	6,064.81	3.26%	197.94	6,262.75	3.26%	204.40	6,467.14	Compounded Expense Inflator
118	532010	Unemployment Insurance (EI)	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
119	532011	Union Dues	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
120	532012	Term Life Insurance	6,296.72	9.28%	584.27	6,880.99	3.26%	224.58	7,105.57	3.26%	231.91	7,337.47	Compounded Expense Inflator
121	532013	Term Life Insurance Opt	(1,333.54)	9.28%	(123.74)	(1,457.28)	3.26%	(47.56)	(1,504.84)	3.26%	(49.11)	(1,553.95)	Compounded Expense Inflator
122	532014	Depend Life Insurance Opt	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
123	532015	Vacation	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
124	532016	Education / Tuition	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
125	532017	Safety	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
126	532018	Longevity	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
127	532019	Incidental	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
128	532020	Holiday	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
129	532021	Jury Duty	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
130	532900	Other Employee Benefits	750.69	9.28%	69.66	820.34	3.26%	26.77	847.12	3.26%	27.65	874.76	Compounded Expense Inflator
131	532999	Payroll Suspense	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
132	560100	General Liability Insurance	27,470.92	9.28%	2,549.01	30,019.93	3.26%	979.77	30,999.70	3.26%	1,011.75	32,011.45	Compounded Expense Inflator
133	560200	Property Insurance	32,505.56	30.19%	9,813.24	42,318.80	7.23%	3,059.93	45,378.73	4.84%	2,198.08	47,576.82	Property Insurance Expense Inflationary Assumption
134	560300	Vehicle Insurance	8,124.77	30.19%	2,452.82	10,577.59	7.23%	764.83	11,342.42	4.84%	549.41	11,891.83	Property Insurance Expense Inflationary Assumption
135	560400	Uninsured Losses	7,043.53	9.28%	653.57	7,697.10	3.26%	251.21	7,948.31	3.26%	259.41	8,207.72	Compounded Expense Inflator
136	560500	Other Insurance	4,515.49	9.28%	418.99	4,934.48	3.26%	161.05	5,095.53	3.26%	166.30	5,261.83	Compounded Expense Inflator
137	571100	Building Rent	25,446.00	9.28%	2,244.34	27,690.34	3.26%	664.57	28,354.91	3.26%	680.52	29,035.42	Manual Calculation
138	584100	Office Electric	1,129.36	9.28%	104.79	1,234.16	3.26%	40.28	1,274.44	3.26%	41.59	1,316.03	Compounded Expense Inflator
139	584200	Office Gas/Heat	19.91	9.28%	1.85	21.76	3.26%	0.71	22.47	3.26%	0.73	23.20	Compounded Expense Inflator
140	584300	Office Water	5.81	9.28%	0.54	6.35	3.26%	0.21	6.55	3.26%	0.21	6.77	Compounded Expense Inflator
141	584900	Office Other Utilities	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
142	585100	Office Garbage Disposal/Removal	10,816.76	9.28%	1,003.68	11,820.44	3.26%	385.79	12,206.23	3.26%	398.38	12,604.61	Compounded Expense Inflator
143	585200	Office Landscape/Mowing	42.47	9.28%	3.94	46.41	3.26%	1.51	47.92	3.26%	1.56	49.49	Compounded Expense Inflator
144	585300	Office Snow Removal	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
145	585400	Office Security/ Alarm System	25.94	9.28%	2.41	28.35	3.26%	0.93	29.27	3.26%	0.96	30.23	Compounded Expense Inflator
146	585500	Office Cleaning Services	14.90	9.28%	1.38	16.29	3.26%	0.53	16.82	3.26%	0.55	17.37	Compounded Expense Inflator
147	585900	Other Office Maintenance	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
148	586100	Landline/Telephone/Fax	819.67	9.28%	76.06	895.72	3.26%	29.23	924.96	3.26%	30.19	955.15	Compounded Expense Inflator
149	586200	Cellular/Mobile Phones	3,380.90	9.28%	313.71	3,694.61	3.26%	120.58	3,815.19	3.26%	124.52	3,939.71	Compounded Expense Inflator
150	587100	Holiday Events/Picnics	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
151	587200	Meals and Entertainment	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
152	587300	Meals and Entertainment - 50% Tax Deductible	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
153	587400	Meals and Entertainment - Non Deductible	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
154	587500	Answering Service	865.43	9.28%	80.30	945.73	3.26%	30.87	976.60	3.26%	31.87	1,008.47	Compounded Expense Inflator
155	587900	Other Office Expenses	194.52	9.28%	18.05	212.57	3.26%	6.94	219.51	3.26%	7.16	226.68	Compounded Expense Inflator
156	511003	Purchased Services-Gas	47.18	9.28%	4.38	51.56	3.26%	1.68	53.24	3.26%	1.74	54.98	Compounded Expense Inflator
157	621100	Advertising	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
158	621300	Trade Shows	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
159	621400	Promotions/Corporate Sponsor	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
160	621500	Promotions - 50%	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
161	622100	Bank Service Charges	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator

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Schedule 29

Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
162	622200	Bank Charges - Merchant	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
163	622300	Letter of Credit Fees	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
164	623100	Donations for Registered Charities	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
165	623200	Donations for Non-Registered Charities	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
166	624100	License Fees	258.82	9.28%	24.02	282.83	3.26%	9.23	292.06	3.26%	9.53	301.59	Compounded Expense Inflator
167	624200	Franchise Fee	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
168	624300	5% FF on Usage	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
169	625100	Penalties and Fines	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
170	625200	Penalties and Fines to Government (Non-Deductible)	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
171	625300	Late Fees	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
172	626100	Education and Training	886.50	9.28%	82.26	968.76	3.26%	31.62	1,000.38	3.26%	32.65	1,033.03	Compounded Expense Inflator
173	629100	Memberships and Dues	3,052.61	9.28%	283.25	3,335.86	3.26%	108.87	3,444.74	3.26%	112.43	3,557.16	Compounded Expense Inflator
174	629200	Payroll Admin Fee	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
175	629300	Director and Board Fees	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
176	629400	Corporate Governance	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
177	629500	Credit Card Expense Clearing	(1,027.01)	9.28%	(95.30)	(1,122.31)	3.26%	(36.63)	(1,158.94)	3.26%	(37.82)	(1,196.76)	Compounded Expense Inflator
178	629600	Credit Card/Cash Expense - Unallocated	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
179	629700	Cost Recovery	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
180	629800	Discount/Rebate Taken	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
181	629850	Community Service	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
182	629900	Other Misc Expense	1,423.70	9.28%	132.10	1,555.80	3.26%	50.78	1,606.58	3.26%	52.43	1,659.01	Compounded Expense Inflator
183	591000	Accommodation/Hotel/Lodging	822.83	9.28%	76.35	899.17	3.26%	29.35	928.52	3.26%	30.30	958.83	Compounded Expense Inflator
184	592000	Airfare	25.74	9.28%	2.39	28.12	3.26%	0.92	29.04	3.26%	0.95	29.99	Compounded Expense Inflator
185	593000	Transportation excl. Airfare	193.76	9.28%	17.98	211.74	3.26%	6.91	218.65	3.26%	7.14	225.78	Compounded Expense Inflator
186	594000	Travel - Meals and Entertainment	(10.97)	9.28%	(1.02)	(11.99)	3.26%	(0.39)	(12.38)	3.26%	(0.40)	(12.78)	Compounded Expense Inflator
187	595000	Travel - Meals and Entertainment - 50% Tax Deductible	468.47	9.28%	43.47	511.94	3.26%	16.71	528.65	3.26%	17.25	545.90	Compounded Expense Inflator
188	596000	Travel - Meals and Entertainment - Non Deductible	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
189	599900	Other Travel	2,274.46	9.28%	211.05	2,485.51	3.26%	81.12	2,566.63	3.26%	83.77	2,650.39	Compounded Expense Inflator
190	0	Federal Protected EDIT Amortization	(5,199.00)	0.00%	-	(5,199.00)	0.00%	-	(5,199.00)	0.00%	-	(5,199.00)	No General Inflation
191	630002	Commission Ordered Adjustments	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
192	691000	Corporate Allocation	301,759.64	9.28%	28,000.10	329,759.74	3.26%	10,762.47	340,522.21	3.26%	11,113.73	351,635.94	Compounded Expense Inflator
193	692000	Regional Allocation	36,678.76	9.28%	3,403.40	40,082.17	3.26%	1,308.17	41,390.34	3.26%	1,350.87	42,741.21	Compounded Expense Inflator
194	693000	Contract Shared Services Allocation	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
195	694000	Allocation Markup	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
196	811003	Standby/Letter of Credit Fees	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
197	816004	Interest - Other	1,427.93	9.28%	132.50	1,560.43	3.26%	50.93	1,611.36	3.26%	52.59	1,663.95	Compounded Expense Inflator
198	641100	FICA	35,263.41	3.00%	1,057.90	36,321.31	3.00%	1,089.64	37,410.95	3.00%	1,122.33	38,533.28	Salaries Increase Assumptions
199	641200	Payroll Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
200	641300	Employer Health Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
201	642100	Federal Unemployment Tax	253.30	3.00%	7.60	260.90	3.00%	7.83	268.73	3.00%	8.06	276.79	Salaries Increase Assumptions
202	642200	State Unemployment Tax	793.89	3.00%	23.82	817.71	3.00%	24.53	842.24	3.00%	25.27	867.50	Salaries Increase Assumptions
203	642300	Other Payroll Taxes	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
204	643100	Franchise Taxes	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
205	643200	Gross Receipts Taxes	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
206	643300	Personal Property Taxes	1,220.27	30.19%	368.39	1,588.66	7.23%	114.87	1,703.53	4.84%	82.52	1,786.05	Real Estate Taxes
207	643400	Real Estate Taxes	6,525.76	30.19%	1,970.09	8,495.86	7.23%	614.31	9,110.16	4.84%	441.28	9,551.45	Real Estate Taxes
208	643500	Sales And Use Taxes	-	9.28%	-	-	3.26%	-	-	3.26%	-	-	Compounded Expense Inflator
209	643600	Utility/Commission Taxes	-	-	3,242.81	3,242.81	-	185.17	3,427.98	-	134.19	3,562.17	Manual Calculation
210	643700	Other General Taxes	(1,321.03)	9.28%	(122.58)	(1,443.60)	3.26%	(47.12)	(1,490.72)	3.26%	(48.65)	(1,539.37)	Compounded Expense Inflator

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Schedule 29

Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove													
211	517001	Utility-Electric Power	149,603.88	9.61%	14,382.38	163,986.26	3.89%	6,385.03	170,371.28	3.89%	6,633.64	177,004.92	Compounded Expense Inflator
212	511002	Purchased Services-Sewer	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	No General Inflation
213	512001	Shop Supplies and Tools	1,697.19	9.61%	163.16	1,860.35	3.89%	72.44	1,932.79	3.89%	75.26	2,008.04	Compounded Expense Inflator
214	512002	Repairs and Maintenance	34,476.70	9.61%	3,314.47	37,791.17	3.89%	1,471.45	39,262.62	3.89%	1,528.74	40,791.36	Compounded Expense Inflator
215	512003	Main Breaks	240.31	9.61%	23.10	263.41	3.89%	10.26	273.67	3.89%	10.66	284.32	Compounded Expense Inflator
216	512004	Traps Repair	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
217	512005	Valve Repair	16.99	9.61%	1.63	18.62	3.89%	0.73	19.35	3.89%	0.75	20.10	Compounded Expense Inflator
218	512006	Manhole Maint	35.82	9.61%	3.44	39.26	3.89%	1.53	40.79	3.89%	1.59	42.38	Compounded Expense Inflator
219	512007	Major Repairs	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
220	512008	Maintenance Electric Equip Repair	2,686.43	9.61%	258.26	2,944.69	3.89%	114.66	3,059.35	3.89%	119.12	3,178.47	Compounded Expense Inflator
221	512009	Permits	7,105.60	9.61%	683.11	7,788.71	3.89%	303.26	8,091.97	3.89%	315.07	8,407.04	Compounded Expense Inflator
222	512010	Sewer Rodding	30,298.44	9.61%	2,912.78	33,211.22	3.89%	1,293.12	34,504.35	3.89%	1,343.47	35,847.82	Compounded Expense Inflator
223	512011	Sewer Sludge Hauling	90,677.27	9.61%	8,717.39	99,394.66	3.89%	3,870.07	103,264.72	3.89%	4,020.75	107,285.47	Compounded Expense Inflator
224	512013	Excavation Restoration	3.99	9.61%	0.38	4.37	3.89%	0.17	4.54	3.89%	0.18	4.72	Compounded Expense Inflator
225	512014	Communication Expense	3,778.33	9.61%	363.24	4,141.57	3.89%	161.26	4,302.82	3.89%	167.54	4,470.36	Compounded Expense Inflator
226	512015	Equipment Rental	262.79	9.61%	25.26	288.05	3.89%	11.22	299.27	3.89%	11.65	310.92	Compounded Expense Inflator
227	512016	Uniforms	1,071.99	9.61%	103.06	1,175.05	3.89%	45.75	1,220.80	3.89%	47.53	1,268.33	Compounded Expense Inflator
228	512017	Weather/Hurricane/Fuel/Snow removal	5,366.67	9.61%	515.93	5,882.60	3.89%	229.05	6,111.65	3.89%	237.97	6,349.61	Compounded Expense Inflator
229	512018	Safety Supplies/Expense	529.02	9.61%	50.86	579.87	3.89%	22.58	602.45	3.89%	23.46	625.91	Compounded Expense Inflator
230	512019	Moving Expense	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
231	512020	Service Claims	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
232	512021	Landscaping	8,262.24	9.61%	794.30	9,056.54	3.89%	352.63	9,409.17	3.89%	366.36	9,775.53	Compounded Expense Inflator
233	512022	Other Contracted Workers	83.45	9.61%	8.02	91.47	3.89%	3.56	95.03	3.89%	3.70	98.73	Compounded Expense Inflator
234	512023	Pump Station R&M	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
235	512024	Project Labor Hours (COGS)	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
236	512025	Vehicle Labor Hours (COGS)	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
237	512900	Other Plant and System Maintenance	6,955.35	9.61%	668.66	7,624.02	3.89%	296.85	7,920.87	3.89%	308.41	8,229.28	Compounded Expense Inflator
238	513002	Meter Supplies	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
239	513003	Pipe, Plate, Gasket	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
240	513004	Misc Bearing	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
241	513005	Lubricant, Gases	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
242	513006	Misc Gge Glass, Parts	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
243	513007	Rig Equip	27.35	9.61%	2.63	29.98	3.89%	1.17	31.15	3.89%	1.21	32.36	Compounded Expense Inflator
244	513008	Electrical Equip	189.29	9.61%	18.20	207.49	3.89%	8.08	215.57	3.89%	8.39	223.96	Compounded Expense Inflator
245	513009	Lighting Supplies	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
246	513010	Plant Air System	34.49	9.61%	3.32	37.81	3.89%	1.47	39.28	3.89%	1.53	40.81	Compounded Expense Inflator
247	513011	Valves and Traps	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
248	513012	Duty and Brokerage	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
249	513899	Materials and Supplies Write-off	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
250	513900	Other Materials and Supplies	20,205.62	9.61%	1,942.50	22,148.12	3.89%	862.37	23,010.48	3.89%	895.94	23,906.43	Compounded Expense Inflator
251	512012	Deferred Maintenance Expense	22,098.34	-	(1,619.14)	20,479.20	-	-	20,479.20	-	-	20,479.20	\$ -
252	515001	Laboratory Testing	(5,762.66)	9.61%	(554.00)	(6,316.66)	3.89%	(245.95)	(6,562.61)	3.89%	(255.52)	(6,818.13)	Compounded Expense Inflator
253	515002	Test - Water/Sewer	7,264.09	9.61%	698.34	7,962.43	3.89%	310.03	8,272.46	3.89%	322.10	8,594.56	Compounded Expense Inflator
254	515003	Test - Equipment/Chemical	474.49	9.61%	45.62	520.11	3.89%	20.25	540.36	3.89%	21.04	561.40	Compounded Expense Inflator
255	515004	Test - Safe Drinking Water Act	27.81	9.61%	2.67	30.48	3.89%	1.19	31.67	3.89%	1.23	32.90	Compounded Expense Inflator
256	516001	Service - Meter Reading	1,040.97	9.61%	100.08	1,141.05	3.89%	44.43	1,185.47	3.89%	46.16	1,231.63	Compounded Expense Inflator
257	514001	Chlorine	2,283.29	9.61%	219.51	2,502.80	3.89%	97.45	2,600.25	3.89%	101.24	2,701.49	Compounded Expense Inflator
258	514002	Odor Control Chemicals	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
259	514900	Other Chemicals	51,038.93	9.61%	4,906.70	55,945.63	3.89%	2,178.32	58,123.95	3.89%	2,263.13	60,387.08	Compounded Expense Inflator
260	601000	Vehicle Leasing	898.00	9.61%	86.33	984.33	3.89%	38.33	1,022.65	3.89%	39.82	1,062.47	Compounded Expense Inflator
261	602000	Vehicle Fuel	25,315.32	9.61%	2,433.72	27,749.04	3.89%	1,080.45	28,829.49	3.89%	1,122.52	29,952.01	Compounded Expense Inflator
262	603000	Vehicle Repairs and Maintenance	11,709.05	9.61%	1,125.67	12,834.72	3.89%	499.74	13,334.46	3.89%	519.20	13,853.65	Compounded Expense Inflator
263	604000	Vehicle Registration/Licensing Fees	41.21	9.61%	3.96	45.17	3.89%	1.76	46.93	3.89%	1.83	48.76	Compounded Expense Inflator

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Test Year: March 31, 2022
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Schedule 29

Line No.	Account	Description	Historical	Inflator Rate	Rate Year 1	Rate Year 1	Inflator Rate	Rate Year 2	Rate Year 2	Inflator Rate	Rate Year 3	Rate Year 3	Inflationary Assumption
			Test Year as adjusted		Adjustments	Revenue Requirement		Adjustments	Revenue Requirement		Adjustments	Revenue Requirement	
264	605000	Vehicle - Employee Mileage Claim	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
265	606000	Project Vehicle Hours	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
266	607000	Vehicle Charged to Projects	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
267	609000	Vehicle - Other Costs	1,518.99	9.61%	146.03	1,665.02	3.89%	64.83	1,729.85	3.89%	67.35	1,797.21	Compounded Expense Inflator
268	522001	Capitalized Time	(67,085.00)	3.00%	(2,012.55)	(69,097.55)	3.00%	(2,072.93)	(71,170.48)	3.00%	(2,135.11)	(73,305.59)	Salaries Increase Assumptions
269	540100	Consulting	1,299.50	9.61%	124.93	1,424.42	3.89%	55.46	1,479.89	3.89%	57.62	1,537.51	Compounded Expense Inflator
270	540200	Accounting and Audit	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
271	540300	Recruitment	22.08	9.61%	2.12	24.21	3.89%	0.94	25.15	3.89%	0.98	26.13	Compounded Expense Inflator
272	540400	Legal	213.08	9.61%	20.48	233.57	3.89%	9.09	242.66	3.89%	9.45	252.11	Compounded Expense Inflator
273	540500	Payroll	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
274	540600	Tax	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
275	540700	Engineering	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
276	540800	Temporary Labor	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
277	540900	Police	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
278	541000	Environmental	24,026.99	9.61%	2,309.87	26,336.86	3.89%	1,025.46	27,362.32	3.89%	1,065.39	28,427.71	Compounded Expense Inflator
279	541100	Management Fee	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
280	541200	Contractor Outside Services	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
281	541300	Employee Finder Fees	59.00	9.61%	5.67	64.67	3.89%	2.52	67.19	3.89%	2.62	69.81	Compounded Expense Inflator
282	549000	Other Outside Services	(302.12)	9.61%	(29.05)	(331.17)	3.89%	(12.89)	(344.06)	3.89%	(13.40)	(357.46)	Compounded Expense Inflator
283	0	Salaries & Wages - General	482,814.16	3.00%	14,484.42	497,298.58	3.00%	14,918.96	512,217.54	3.00%	15,366.53	527,584.06	Salaries Increase Assumptions
284	628100	Billing Stock	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
285	628200	Billing Envelopes	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
286	628300	Billing Postage	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
287	628400	Customer Service Printing	34,197.43	9.61%	3,287.62	37,485.05	3.89%	1,459.53	38,944.58	3.89%	1,516.36	40,460.94	Compounded Expense Inflator
288	628500	Customer Freight/Courier Charges	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
289	550200	Computer Repair and Maintenance	0.77	9.61%	0.07	0.84	3.89%	0.03	0.88	3.89%	0.03	0.91	Compounded Expense Inflator
290	550300	Computer Supplies	(877.15)	9.61%	(84.33)	(961.47)	3.89%	(37.44)	(998.91)	3.89%	(38.89)	(1,037.80)	Compounded Expense Inflator
291	550400	Internet Services	58.60	9.61%	5.63	64.23	3.89%	2.50	66.74	3.89%	2.60	69.33	Compounded Expense Inflator
292	550500	Website Development	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
293	550600	Computer Licensing	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
294	550700	Software	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
295	550800	Computer Amort	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
296	559900	Other Computer/IT Expenses	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
297	581100	Office Supplies	757.60	9.61%	72.83	830.43	3.89%	32.33	862.77	3.89%	33.59	896.36	Compounded Expense Inflator
298	581200	Kitchen Supplies	219.24	9.61%	21.08	240.32	3.89%	9.36	249.68	3.89%	9.72	259.40	Compounded Expense Inflator
299	581300	Cleaning Supplies	112.20	9.61%	10.79	122.99	3.89%	4.79	127.78	3.89%	4.98	132.75	Compounded Expense Inflator
300	582100	Office Equipment	158.58	9.61%	15.25	173.82	3.89%	6.77	180.59	3.89%	7.03	187.62	Compounded Expense Inflator
301	582200	Office Equipment - Rent/Leased	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
302	583100	Office Printing/Blueprints	89.82	9.61%	8.63	98.45	3.89%	3.83	102.28	3.89%	3.98	106.27	Compounded Expense Inflator
303	583200	Office Publications/Subscriptions	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
304	583300	Artwork, Display and Banner	12.77	9.61%	1.23	14.00	3.89%	0.55	14.55	3.89%	0.57	15.11	Compounded Expense Inflator
305	583400	Office Shipping Charges/Postage/Courier	2,202.69	9.61%	211.76	2,414.45	3.89%	94.01	2,508.46	3.89%	97.67	2,606.13	Compounded Expense Inflator
306	583500	Office Duties and Brokerage	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
307	611100	Rate Case Amortization	37,997.00	0.00%	-	37,997.00	0.00%	-	37,997.00	0.00%	-	37,997.00	No General Inflation
308	611200	Cost of Service Study	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
309	611300	Depreciation Study	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
310	611400	Regulatory Penalties and Fines	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
311	612100	Regulatory Fees	356.92	9.61%	34.31	391.23	3.89%	15.23	406.47	3.89%	15.83	422.29	Compounded Expense Inflator
312	612200	Water Resource Conservation	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
313	612300	Misc Rate Case Expense	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
314	612900	Other Regulatory Expenses	12,279.43	9.61%	1,180.50	13,459.93	3.89%	524.08	13,984.01	3.89%	544.49	14,528.50	Compounded Expense Inflator
315	531001	401K Profit Sharing	8,854.33	9.61%	851.22	9,705.56	3.89%	377.90	10,083.46	3.89%	392.61	10,476.07	Compounded Expense Inflator
316	531002	401K Match	8,985.15	9.61%	863.80	9,848.95	3.89%	383.48	10,232.44	3.89%	398.41	10,630.85	Compounded Expense Inflator
317	531100	RRSP Match	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator

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Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
318	531200	Canada Pension Plan	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
319	532001	Health Admin and Stop Loss	12,355.20	9.61%	1,187.78	13,542.99	3.89%	527.31	14,070.30	3.89%	547.85	14,618.15	Compounded Expense Inflator
320	532002	Dental	3,273.14	9.61%	314.67	3,587.81	3.89%	139.70	3,727.50	3.89%	145.14	3,872.64	Compounded Expense Inflator
321	532003	Medical	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
322	532004	Medical Service Plan (MSP)	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
323	532005	Employee Insurance Deductions	(21,443.00)	9.61%	(2,061.45)	(23,504.45)	3.89%	(915.18)	(24,419.63)	3.89%	(950.81)	(25,370.44)	Compounded Expense Inflator
324	532006	Health Insurance Claims	88,048.37	9.61%	8,464.65	96,513.02	3.89%	3,757.86	100,270.88	3.89%	3,904.18	104,175.07	Compounded Expense Inflator
325	532007	Group Insurance	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
326	532008	Health Insurance	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
327	532009	Workers Compensation Insurance (WCB)	5,680.82	9.61%	546.13	6,226.95	3.89%	242.45	6,469.41	3.89%	251.90	6,721.30	Compounded Expense Inflator
328	532010	Unemployment Insurance (EI)	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
329	532011	Union Dues	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
330	532012	Term Life Insurance	6,445.33	9.61%	619.63	7,064.96	3.89%	275.08	7,340.04	3.89%	285.79	7,625.84	Compounded Expense Inflator
331	532013	Term Life Insurance Opt	(1,365.01)	9.61%	(131.23)	(1,496.24)	3.89%	(58.26)	(1,554.50)	3.89%	(60.53)	(1,615.02)	Compounded Expense Inflator
332	532014	Depend Life Insurance Opt	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
333	532015	Vacation	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
334	532016	Education / Tuition	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
335	532017	Safety	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
336	532018	Longevity	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
337	532019	Incidental	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
338	532020	Holiday	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
339	532021	Jury Duty	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
340	532900	Other Employee Benefits	768.40	9.61%	73.87	842.27	3.89%	32.80	875.07	3.89%	34.07	909.14	Compounded Expense Inflator
341	532999	Payroll Suspend	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
342	560100	General Liability Insurance	28,119.25	9.61%	2,703.28	30,822.54	3.89%	1,200.12	32,022.65	3.89%	1,246.85	33,269.50	Compounded Expense Inflator
343	560200	Property Insurance	33,272.71	5.60%	1,863.80	35,136.51	8.63%	3,032.75	38,169.26	4.31%	1,643.51	39,812.77	Property Insurance Expense Inflationary Assumption
344	560300	Vehicle Insurance	8,316.52	5.60%	465.86	8,782.37	8.63%	758.04	9,540.41	4.31%	410.80	9,951.20	Property Insurance Expense Inflationary Assumption
345	560400	Uninsured Losses	7,209.77	9.61%	693.12	7,902.89	3.89%	307.71	8,210.60	3.89%	319.69	8,530.29	Compounded Expense Inflator
346	560500	Other Insurance	4,622.06	9.61%	444.35	5,066.40	3.89%	197.27	5,263.67	3.89%	204.95	5,468.62	Compounded Expense Inflator
347	571100	Building Rent	25,446.00	9.61%	2,244.34	27,690.34	3.89%	664.57	28,354.91	3.89%	680.52	29,035.42	\$ -
348	584100	Office Electric	1,156.02	9.61%	111.14	1,267.15	3.89%	49.34	1,316.49	3.89%	51.26	1,367.75	Compounded Expense Inflator
349	584200	Office Gas/Heat	20.38	9.61%	1.96	22.34	3.89%	0.87	23.21	3.89%	0.90	24.11	Compounded Expense Inflator
350	584300	Office Water	5.94	9.61%	0.57	6.51	3.89%	0.25	6.77	3.89%	0.26	7.03	Compounded Expense Inflator
351	584900	Office Other Utilities	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
352	585100	Office Garbage Disposal/Removal	11,072.04	9.61%	1,064.43	12,136.47	3.89%	472.55	12,609.02	3.89%	490.95	13,099.97	Compounded Expense Inflator
353	585200	Office Landscape/Mowing	43.47	9.61%	4.18	47.65	3.89%	1.86	49.51	3.89%	1.93	51.43	Compounded Expense Inflator
354	585300	Office Snow Removal	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
355	585400	Office Security/ Alarm System	26.55	9.61%	2.55	29.10	3.89%	1.13	30.24	3.89%	1.18	31.41	Compounded Expense Inflator
356	585500	Office Cleaning Services	15.26	9.61%	1.47	16.72	3.89%	0.65	17.37	3.89%	0.68	18.05	Compounded Expense Inflator
357	585900	Other Office Maintenance	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
358	586100	Landline/Telephone/Fax	839.01	9.61%	80.66	919.67	3.89%	35.81	955.48	3.89%	37.20	992.68	Compounded Expense Inflator
359	586200	Cellular/Mobile Phones	3,460.69	9.61%	332.70	3,793.39	3.89%	147.70	3,941.09	3.89%	153.45	4,094.54	Compounded Expense Inflator
360	587100	Holiday Events/Picnics	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
361	587200	Meals and Entertainment	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
362	587300	Meals and Entertainment - 50% Tax Deductible	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
363	587400	Meals and Entertainment - Non Deductible	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
364	587500	Answering Service	885.85	9.61%	85.16	971.01	3.89%	37.81	1,008.82	3.89%	39.28	1,048.10	Compounded Expense Inflator
365	587900	Other Office Expenses	199.12	9.61%	19.14	218.26	3.89%	8.50	226.76	3.89%	8.83	235.58	Compounded Expense Inflator
366	511003	Purchased Services-Gas	47.97	9.61%	4.61	52.58	3.89%	2.05	54.63	3.89%	2.13	56.76	Compounded Expense Inflator
367	621100	Advertising	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
368	621300	Trade Shows	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
369	621400	Promotions/Corporate Sponsor	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
370	621500	Promotions - 50%	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
371	622100	Bank Service Charges	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator

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 29

Line No.	Account	Description	Historical	Inflator Rate	Rate Year 1	Rate Year 1	Inflator Rate	Rate Year 2	Rate Year 2	Inflator Rate	Rate Year 3	Rate Year 3	Inflationary Assumption
			Test Year as adjusted		Adjustments	Revenue Requirement		Adjustments	Revenue Requirement		Adjustments	Revenue Requirement	
372	622200	Bank Charges - Merchant	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
373	622300	Letter of Credit Fees	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
374	623100	Donations for Registered Charities	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
375	623200	Donations for Non-Registered Charities	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
376	624100	License Fees	264.92	9.61%	25.47	290.39	3.89%	11.31	301.70	3.89%	11.75	313.45	Compounded Expense Inflator
377	624200	Franchise Fee	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
378	624300	5% FF on Usage	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
379	625100	Penalties and Fines	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
380	625200	Penalties and Fines to Government (Non-Deductible)	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
381	625300	Late Fees	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
382	626100	Education and Training	907.43	9.61%	87.24	994.66	3.89%	38.73	1,033.39	3.89%	40.24	1,073.63	Compounded Expense Inflator
383	629100	Memberships and Dues	3,124.66	9.61%	300.39	3,425.05	3.89%	133.36	3,558.41	3.89%	138.55	3,696.96	Compounded Expense Inflator
384	629200	Payroll Admin Fee	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
385	629300	Director and Board Fees	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
386	629400	Corporate Governance	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
387	629500	Credit Card Expense Clearing	(1,051.25)	9.61%	(101.06)	(1,152.31)	3.89%	(44.87)	(1,197.18)	3.89%	(46.61)	(1,243.79)	Compounded Expense Inflator
388	629600	Credit Card/Cash Expense - Unallocated	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
389	629700	Cost Recovery	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
390	629800	Discount/Rebate Taken	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
391	629850	Community Service	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
392	629900	Other Misc Expense	1,424.31	9.61%	136.93	1,561.24	3.89%	60.79	1,622.03	3.89%	63.16	1,685.19	Compounded Expense Inflator
393	591000	Accommodation/Hotel/Lodging	842.24	9.61%	80.97	923.21	3.89%	35.95	959.16	3.89%	37.35	996.51	Compounded Expense Inflator
394	592000	Airfare	26.34	9.61%	2.53	28.88	3.89%	1.12	30.00	3.89%	1.17	31.17	Compounded Expense Inflator
395	593000	Transportation excl. Airfare	198.33	9.61%	19.07	217.40	3.89%	8.46	225.86	3.89%	8.79	234.66	Compounded Expense Inflator
396	594000	Travel - Meals and Entertainment	(11.23)	9.61%	(1.08)	(12.31)	3.89%	(0.48)	(12.79)	3.89%	(0.50)	(13.29)	Compounded Expense Inflator
397	595000	Travel - Meals and Entertainment - 50% Tax Deductible	479.53	9.61%	46.10	525.63	3.89%	20.47	546.09	3.89%	21.26	567.36	Compounded Expense Inflator
398	596000	Travel - Meals and Entertainment - Non Deductible	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
399	599900	Other Travel	2,328.14	9.61%	223.82	2,551.96	3.89%	99.36	2,651.32	3.89%	103.23	2,754.56	Compounded Expense Inflator
400	0	Federal Protected EDIT Amortization	(5,321.00)	0.00%	-	(5,321.00)	0.00%	-	(5,321.00)	0.00%	-	(5,321.00)	No General Inflation
401	630002	Commission Ordered Adjustments	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
402	691000	Corporate Allocation	308,881.36	9.61%	29,694.74	338,576.10	3.89%	13,182.92	351,759.01	3.89%	13,696.21	365,455.23	Compounded Expense Inflator
403	692000	Regional Allocation	37,544.41	9.61%	3,609.38	41,153.80	3.89%	1,602.38	42,756.18	3.89%	1,664.77	44,420.95	Compounded Expense Inflator
404	693000	Contract Shared Services Allocation	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
405	694000	Allocation Markup	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
406	811003	Standby/Letter of Credit Fees	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
407	816004	Interest - Other	1,461.63	9.61%	140.52	1,602.15	3.89%	62.38	1,664.53	3.89%	64.81	1,729.34	Compounded Expense Inflator
408	641100	FICA	36,095.65	3.00%	1,082.87	37,178.52	3.00%	1,115.36	38,293.88	3.00%	1,148.82	39,442.69	Salaries Increase Assumptions
409	641200	Payroll Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
410	641300	Employer Health Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
411	642100	Federal Unemployment Tax	259.28	3.00%	7.78	267.06	3.00%	8.01	275.07	3.00%	8.25	283.32	Salaries Increase Assumptions
412	642200	State Unemployment Tax	812.63	3.00%	24.38	837.01	3.00%	25.11	862.12	3.00%	25.86	887.98	Salaries Increase Assumptions
413	642300	Other Payroll Taxes	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
414	643100	Franchise Taxes	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
415	643200	Gross Receipts Taxes	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
416	643300	Personal Property Taxes	3,073.75	5.60%	172.18	3,245.93	8.63%	280.17	3,526.10	4.31%	151.83	3,677.93	Real Estate Taxes
417	643400	Real Estate Taxes	6,679.78	5.60%	374.17	7,053.95	8.63%	608.85	7,662.80	4.31%	329.95	7,992.75	Real Estate Taxes
418	643500	Sales And Use Taxes	-	9.61%	-	-	3.89%	-	-	3.89%	-	-	Compounded Expense Inflator
419	643600	Utility/Commission Taxes	-	-	4,255.84	4,255.84	-	328.68	4,584.53	-	176.07	4,760.60	Manual Calculation
420	643700	Other General Taxes	(1,352.20)	9.61%	(130.00)	(1,482.20)	3.89%	(57.71)	(1,539.91)	3.89%	(59.96)	(1,599.87)	Compounded Expense Inflator

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 29

Purpose:

To identify and include in the revenue requirement expense increases through the WSIP period.

Method:

Identify which inflator is the most reasonable and apply that expense increase to each of the periods through the WSIP period. Accounts that are marked as no general inflation have a manual build addressing the level of expenses through the WSIP period.

Inflation Assumptions	Water	Water	Water	Sewer	Sewer	Sewer
	WSIP Year 1	WSIP Year 2	WSIP Year 3	WSIP Year 1	WSIP Year 2	WSIP Year 3
Growth Inflation	0.42%	0.84%	0.84%	0.73%	1.46%	1.46%
Expense Inflation	8.82%	2.40%	2.40%	8.82%	2.40%	2.40%
Compounded Expense Inflator	9.28%	3.26%	3.26%	9.61%	3.89%	3.89%

Note: Expense inflation is based on projected CPI, further details can be found in Witness Drennan's testimony. Growth inflation is based on assumed ERC growth through the WSIP period as reflected in Schedule E. Expenses that are expected to be sensitive to both expense inflation as well as system usage will have a compound inflation applied.

Salaries Increase Assumptions	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
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Note: WSIP period salary increase assumptions are based on market demands and are set based on internal corporate direction.

Real Estate Taxes	30.19%	7.23%	4.84%	5.60%	8.63%	4.31%
Property Insurance Expense Inflation	30.19%	7.23%	4.84%	5.60%	8.63%	4.31%

Note: Real Estate Taxes and Property Insurance Expense inflators are based on the growth in gross plant in service between WSIP period

No General Inflation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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Note: Certain accounts do not have a generic growth inflator and instead are either expected to remain flat, have a manual workpaper calculation associated with them, or in the case of purchased water and sewer treatment expenses will be accounted for through that regulatory mechanism.

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 29

Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
			CWS-NC Uniform										
1	517001	Utility-Electric Power	1,073,062.54	9.32%	100,017.26	1,173,079.80	3.34%	39,208.75	1,212,288.55	3.34%	40,519.26	1,252,807.80	Compounded Expense Inflator
2	511001	Purchased Services-Water	1,657,367.80	0.00%	-	1,657,367.80	0.00%	-	1,657,367.80	0.00%	-	1,657,367.80	No General Inflation
3	512001	Shop Supplies and Tools	20,213.17	9.32%	1,884.01	22,097.18	3.34%	738.57	22,835.76	3.34%	763.26	23,599.01	Compounded Expense Inflator
4	512002	Repairs and Maintenance	330,187.29	9.32%	30,775.87	360,963.16	3.34%	12,064.75	373,027.91	3.34%	12,468.00	385,495.91	Compounded Expense Inflator
5	512003	Main Breaks	7,357.67	9.32%	685.79	8,043.46	3.34%	268.84	8,312.30	3.34%	277.83	8,590.13	Compounded Expense Inflator
6	512004	Traps Repair	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
7	512005	Valve Repair	1,070.86	9.32%	99.81	1,170.67	3.34%	39.13	1,209.80	3.34%	40.44	1,250.24	Compounded Expense Inflator
8	512006	Manhole Maint	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
9	512007	Major Repairs	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
10	512008	Maintenance Electric Equip Repair	38,373.06	9.32%	3,576.65	41,949.71	3.34%	1,402.12	43,351.82	3.34%	1,448.98	44,800.81	Compounded Expense Inflator
11	512009	Permits	41,418.74	9.32%	3,860.53	45,279.27	3.34%	1,513.40	46,792.68	3.34%	1,563.99	48,356.67	Compounded Expense Inflator
12	512010	Sewer Rodding	10,599.57	9.32%	987.96	11,587.52	3.34%	387.30	11,974.82	3.34%	400.24	12,375.07	Compounded Expense Inflator
13	512011	Sewer Sludge Hauling	39,130.00	9.32%	3,647.20	42,777.20	3.34%	1,429.78	44,206.98	3.34%	1,477.56	45,684.54	Compounded Expense Inflator
14	512013	Excavation Restoration	5,279.77	9.32%	492.11	5,771.88	3.34%	192.92	5,964.80	3.34%	199.37	6,164.17	Compounded Expense Inflator
15	512014	Communication Expense	32,919.90	9.32%	3,068.37	35,988.27	3.34%	1,202.86	37,191.14	3.34%	1,243.07	38,434.21	Compounded Expense Inflator
16	512015	Equipment Rental	2,107.72	9.32%	196.45	2,304.17	3.34%	77.01	2,381.19	3.34%	79.59	2,460.78	Compounded Expense Inflator
17	512016	Uniforms	33,547.57	9.32%	3,126.88	36,674.45	3.34%	1,225.80	37,900.25	3.34%	1,266.77	39,167.02	Compounded Expense Inflator
18	512017	Weather/Hurricane/Fuel/Snow removal	18,074.29	9.32%	1,684.66	19,758.94	3.34%	660.42	20,419.36	3.34%	682.49	21,101.85	Compounded Expense Inflator
19	512018	Safety Supplies/Expense	17,991.19	9.32%	1,676.91	19,668.10	3.34%	657.38	20,325.49	3.34%	679.35	21,004.84	Compounded Expense Inflator
20	512019	Moving Expense	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
21	512020	Service Claims	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
22	512021	Landscaping	199,807.46	9.32%	18,623.51	218,430.97	3.34%	7,300.79	225,731.76	3.34%	7,544.81	233,276.56	Compounded Expense Inflator
23	512022	Other Contracted Workers	4,739.92	9.32%	441.80	5,181.72	3.34%	173.19	5,354.91	3.34%	178.98	5,533.89	Compounded Expense Inflator
24	512023	Pump Station R&M	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
25	512024	Project Labor Hours (COGS)	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
26	512025	Vehicle Labor Hours (COGS)	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
27	512900	Other Plant and System Maintenance	45,466.36	9.32%	4,237.80	49,704.16	3.34%	1,661.30	51,365.46	3.34%	1,716.83	53,082.29	Compounded Expense Inflator
28	513002	Meter Supplies	63.28	9.32%	5.90	69.18	3.34%	2.31	71.49	3.34%	2.39	73.88	Compounded Expense Inflator
29	513003	Pipe, Plate, Gasket	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
30	513004	Misc Bearing	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
31	513005	Lubricant, Gases	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
32	513006	Misc Gge Glass, Parts	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
33	513007	Rig Equip	2,102.48	9.32%	195.97	2,298.45	3.34%	76.82	2,375.27	3.34%	79.39	2,454.66	Compounded Expense Inflator
34	513008	Electrical Equip	2,929.42	9.32%	273.04	3,202.46	3.34%	107.04	3,309.50	3.34%	110.62	3,420.12	Compounded Expense Inflator
35	513009	Lighting Supplies	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
36	513010	Plant Air System	250.30	9.32%	23.33	273.63	3.34%	9.15	282.78	3.34%	9.45	292.23	Compounded Expense Inflator
37	513011	Valves and Traps	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
38	513012	Duty and Brokerage	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
39	513899	Materials and Supplies Write-off	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
40	513900	Other Materials and Supplies	127,162.96	9.32%	11,852.52	139,015.48	3.34%	4,646.42	143,661.90	3.34%	4,801.72	148,463.62	Compounded Expense Inflator
41	512012	Deferred Maintenance Expense	220885.24	0.00%	-34701.44	186183.8	0.00%	-10316.81	175866.99	0.00%	-12895.89	162971.1	No General Inflation
42	515001	Laboratory Testing	40,130.70	9.32%	3,740.47	43,871.17	3.34%	1,466.34	45,337.51	3.34%	1,515.35	46,852.86	Compounded Expense Inflator
43	515002	Test - Water/Sewer	108,562.61	9.32%	10,118.83	118,681.44	3.34%	3,966.78	122,648.22	3.34%	4,099.37	126,747.58	Compounded Expense Inflator
44	515003	Test - Equipment/Chemical	16,899.43	9.32%	1,575.15	18,474.58	3.34%	617.49	19,092.07	3.34%	638.13	19,730.20	Compounded Expense Inflator
45	515004	Test - Safe Drinking Water Act	2,237.06	9.32%	208.51	2,445.57	3.34%	81.74	2,527.31	3.34%	84.47	2,611.78	Compounded Expense Inflator
46	516001	Service - Meter Reading	229,336.46	9.32%	21,375.83	250,712.29	3.34%	8,379.75	259,092.04	3.34%	8,659.83	267,751.88	Compounded Expense Inflator
47	514001	Chlorine	36,037.11	9.32%	3,358.92	39,396.03	3.34%	1,316.76	40,712.80	3.34%	1,360.78	42,073.57	Compounded Expense Inflator
48	514002	Odor Control Chemicals	359.02	9.32%	33.46	392.48	3.34%	13.12	405.60	3.34%	13.56	419.16	Compounded Expense Inflator
49	514900	Other Chemicals	294,057.48	9.32%	27,408.30	321,465.78	3.34%	10,744.60	332,210.38	3.34%	11,103.72	343,314.11	Compounded Expense Inflator
50	601000	Vehicle Leasing	6,352.28	9.32%	592.08	6,944.35	3.34%	232.11	7,176.46	3.34%	239.86	7,416.32	Compounded Expense Inflator
51	602000	Vehicle Fuel	179,346.20	9.32%	16,716.37	196,062.58	3.34%	6,553.15	202,615.73	3.34%	6,772.18	209,387.91	Compounded Expense Inflator
52	603000	Vehicle Repairs and Maintenance	83,594.77	9.32%	7,791.64	91,386.41	3.34%	3,054.48	94,440.89	3.34%	3,156.57	97,597.46	Compounded Expense Inflator
53	604000	Vehicle Registration/Licensing Fees	309.09	9.32%	28.81	337.90	3.34%	11.29	349.20	3.34%	11.67	360.87	Compounded Expense Inflator

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Schedule 29

Line No.	Account	Description	Historical	Inflator	Rate Year 1	Rate Year 1	Inflator	Rate Year 2	Rate Year 2	Inflator	Rate Year 3	Rate Year 3	Inflationary Assumption
			Test Year as adjusted	Rate	Adjustments	Revenue Requirement	Rate	Adjustments	Revenue Requirement	Rate	Adjustments	Revenue Requirement	
54	605000	Vehicle - Employee Mileage Claim	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
55	606000	Project Vehicle Hours	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
56	607000	Vehicle Charged to Projects	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
57	609000	Vehicle - Other Costs	11,003.78	9.32%	1,025.63	12,029.41	3.34%	402.07	12,431.48	3.34%	415.51	12,846.99	Compounded Expense Inflator
58	522001	Capitalized Time	(450,858.00)	3.00%	(13,525.74)	(464,383.74)	3.00%	(13,931.51)	(478,315.25)	3.00%	(14,349.46)	(492,664.71)	Salaries Increase Assumptions
59	540100	Consulting	9,211.38	9.32%	858.57	10,069.95	3.34%	336.58	10,406.53	3.34%	347.83	10,754.35	Compounded Expense Inflator
60	540200	Accounting and Audit	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
61	540300	Recruitment	7,045.65	9.32%	656.71	7,702.36	3.34%	257.44	7,959.80	3.34%	266.05	8,225.85	Compounded Expense Inflator
62	540400	Legal	35,280.31	9.32%	3,288.38	38,568.69	3.34%	1,289.11	39,857.80	3.34%	1,332.20	41,190.00	Compounded Expense Inflator
63	540500	Payroll	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
64	540600	Tax	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
65	540700	Engineering	13,666.55	9.32%	1,273.82	14,940.38	3.34%	499.36	15,439.74	3.34%	516.05	15,955.79	Compounded Expense Inflator
66	540800	Temporary Labor	275.58	9.32%	25.69	301.27	3.34%	10.07	311.34	3.34%	10.41	321.75	Compounded Expense Inflator
67	540900	Police	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
68	541000	Environmental	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
69	541100	Management Fee	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
70	541200	Contractor Outside Services	338.22	9.32%	31.52	369.74	3.34%	12.36	382.10	3.34%	12.77	394.87	Compounded Expense Inflator
71	541300	Employee Finder Fees	416.39	9.32%	38.81	455.20	3.34%	15.21	470.41	3.34%	15.72	486.14	Compounded Expense Inflator
72	549000	Other Outside Services	58,153.87	9.32%	5,420.37	63,574.24	3.34%	2,124.89	65,699.13	3.34%	2,195.91	67,895.04	Compounded Expense Inflator
73	0	Salaries & Wages - General	3,925,865.82	3.00%	117,775.97	4,043,641.79	3.00%	121,309.25	4,164,951.05	3.00%	124,948.53	4,289,899.58	Salaries Increase Assumptions
74	628100	Billing Stock	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
75	628200	Billing Envelopes	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
76	628300	Billing Postage	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
77	628400	Customer Service Printing	269,263.32	9.32%	25,097.31	294,360.63	3.34%	9,838.64	304,199.27	3.34%	10,167.49	314,366.76	Compounded Expense Inflator
78	628500	Customer Freight/Courier Charges	163.90	9.32%	15.28	179.17	3.34%	5.99	185.16	3.34%	6.19	191.35	Compounded Expense Inflator
79	550200	Computer Repair and Maintenance	5.39	9.32%	0.50	5.89	3.34%	0.20	6.09	3.34%	0.20	6.29	Compounded Expense Inflator
80	550300	Computer Supplies	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
81	550400	Internet Services	415.64	9.32%	38.74	454.39	3.34%	15.19	469.57	3.34%	15.69	485.27	Compounded Expense Inflator
82	550500	Website Development	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
83	550600	Computer Licensing	267.44	9.32%	24.93	292.37	3.34%	9.77	302.14	3.34%	10.10	312.24	Compounded Expense Inflator
84	550700	Software	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
85	550800	Computer Amort	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
86	559900	Other Computer/IT Expenses	(53.78)	9.32%	(5.01)	(58.80)	3.34%	(1.97)	(60.76)	3.34%	(2.03)	(62.79)	Compounded Expense Inflator
87	581100	Office Supplies	9,725.47	9.32%	906.49	10,631.96	3.34%	355.36	10,987.32	3.34%	367.24	11,354.56	Compounded Expense Inflator
88	581200	Kitchen Supplies	1,667.58	9.32%	155.43	1,823.01	3.34%	60.93	1,883.94	3.34%	62.97	1,946.91	Compounded Expense Inflator
89	581300	Cleaning Supplies	981.96	9.32%	91.53	1,073.48	3.34%	35.88	1,109.36	3.34%	37.08	1,146.44	Compounded Expense Inflator
90	582100	Office Equipment	2,397.00	9.32%	223.42	2,620.42	3.34%	87.58	2,708.00	3.34%	90.51	2,798.51	Compounded Expense Inflator
91	582200	Office Equipment - Rent/Leased	942.96	9.32%	87.89	1,030.85	3.34%	34.46	1,065.31	3.34%	35.61	1,100.92	Compounded Expense Inflator
92	583100	Office Printing/Blueprints	8,605.17	9.32%	802.06	9,407.24	3.34%	314.43	9,721.66	3.34%	324.93	10,046.60	Compounded Expense Inflator
93	583200	Office Publications/Subscriptions	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
94	583300	Artwork, Display and Banner	90.58	9.32%	8.44	99.02	3.34%	3.31	102.33	3.34%	3.42	105.75	Compounded Expense Inflator
95	583400	Office Shipping Charges/Postage/Courier	23,360.35	9.32%	2,177.35	25,537.70	3.34%	853.57	26,391.27	3.34%	882.10	27,273.36	Compounded Expense Inflator
96	583500	Office Duties and Brokerage	1,409.45	9.32%	131.37	1,540.82	3.34%	51.50	1,592.32	3.34%	53.22	1,645.54	Compounded Expense Inflator
97	611100	Rate Case Amortization	308,964.00	0.00%	-	308,964.00	0.00%	-	308,964.00	0.00%	-	308,964.00	No General Inflation
98	611200	Cost of Service Study	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
99	611300	Depreciation Study	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
100	611400	Regulatory Penalties and Fines	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
101	612100	Regulatory Fees	2,518.25	9.32%	234.72	2,752.97	3.34%	92.01	2,844.98	3.34%	95.09	2,940.07	Compounded Expense Inflator
102	612200	Water Resource Conservation	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
103	612300	Misc Rate Case Expense	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
104	612900	Other Regulatory Expenses	88,931.36	9.32%	8,289.05	97,220.41	3.34%	3,249.47	100,469.89	3.34%	3,358.08	103,827.97	Compounded Expense Inflator
105	531001	401K Profit Sharing	101,242.78	9.32%	9,436.57	110,679.34	3.34%	3,699.32	114,378.66	3.34%	3,822.97	118,201.63	Compounded Expense Inflator
106	531002	401K Match	91,541.37	9.32%	8,532.32	100,073.70	3.34%	3,344.84	103,418.54	3.34%	3,456.64	106,875.17	Compounded Expense Inflator
107	531100	RRSP Match	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator

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Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
108	531200	Canada Pension Plan	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
109	532001	Health Admin and Stop Loss	87,522.74	9.32%	8,157.76	95,680.50	3.34%	3,198.00	98,878.50	3.34%	3,304.89	102,183.40	Compounded Expense Inflation
110	532002	Dental	23,185.20	9.32%	2,161.03	25,346.23	3.34%	847.17	26,193.40	3.34%	875.48	27,068.88	Compounded Expense Inflation
111	532003	Medical	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
112	532004	Medical Service Plan (MSP)	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
113	532005	Employee Insurance Deductions	(151,881.66)	9.32%	(14,156.48)	(166,038.14)	3.34%	(5,549.62)	(171,587.76)	3.34%	(5,735.11)	(177,322.87)	Compounded Expense Inflation
114	532006	Health Insurance Claims	623,690.33	9.32%	58,132.49	681,822.82	3.34%	22,789.09	704,611.91	3.34%	23,550.79	728,162.70	Compounded Expense Inflation
115	532007	Group Insurance	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
116	532008	Health Insurance	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
117	532009	Workers Compensation Insurance (WCB)	40,244.14	9.32%	3,751.05	43,995.19	3.34%	1,470.49	45,465.67	3.34%	1,519.63	46,985.31	Compounded Expense Inflation
118	532010	Unemployment Insurance (EI)	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
119	532011	Union Dues	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
120	532012	Term Life Insurance	45,650.95	9.32%	4,255.00	49,905.95	3.34%	1,668.05	51,573.99	3.34%	1,723.80	53,297.79	Compounded Expense Inflation
121	532013	Term Life Insurance Opt	(9,666.94)	9.32%	(901.03)	(10,567.97)	3.34%	(353.22)	(10,921.20)	3.34%	(365.03)	(11,286.22)	Compounded Expense Inflation
122	532014	Depend Life Insurance Opt	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
123	532015	Vacation	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
124	532016	Education / Tuition	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
125	532017	Safety	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
126	532018	Longevity	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
127	532019	Incidental	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
128	532020	Holiday	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
129	532021	Jury Duty	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
130	532900	Other Employee Benefits	5,445.88	9.32%	507.60	5,953.47	3.34%	198.99	6,152.46	3.34%	205.64	6,358.10	Compounded Expense Inflation
131	532999	Payroll Suspend	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
132	560100	General Liability Insurance	228,643.70	9.32%	21,311.26	249,954.97	3.34%	8,354.44	258,309.40	3.34%	8,633.67	266,943.08	Compounded Expense Inflation
133	560200	Property Insurance	270,547.58	6.94%	18,776.92	289,324.50	4.94%	14,305.25	303,629.75	4.84%	14,705.98	318,335.73	Property Insurance Expense Inflation
134	560300	Vehicle Insurance	67,623.38	6.94%	4,693.29	72,316.68	4.94%	3,575.60	75,892.27	4.84%	3,675.76	79,568.03	Property Insurance Expense Inflation
135	560400	Uninsured Losses	58,624.16	9.32%	5,464.20	64,088.36	3.34%	2,142.07	66,230.43	3.34%	2,213.67	68,444.10	Compounded Expense Inflation
136	560500	Other Insurance	37,582.94	9.32%	3,503.00	41,085.94	3.34%	1,373.25	42,459.19	3.34%	1,419.15	43,878.34	Compounded Expense Inflation
137	571100	Building Rent	211,794.00	9.32%	18,680.23	230,474.23	3.34%	5,531.38	236,005.61	3.34%	5,664.13	241,669.75	Manual Calculation
138	584100	Office Electric	1,875.71	9.32%	174.83	2,050.54	3.34%	68.54	2,119.08	3.34%	70.83	2,189.90	Compounded Expense Inflation
139	584200	Office Gas/Heat	674.27	9.32%	62.85	737.11	3.34%	24.64	761.75	3.34%	25.46	787.21	Compounded Expense Inflation
140	584300	Office Water	22,442.52	9.32%	2,091.81	24,534.33	3.34%	820.03	25,354.36	3.34%	847.44	26,201.80	Compounded Expense Inflation
141	584900	Office Other Utilities	160.69	9.32%	14.98	175.67	3.34%	5.87	181.54	3.34%	6.07	187.61	Compounded Expense Inflation
142	585100	Office Garbage Disposal/Removal	59,634.83	9.32%	5,558.40	65,193.23	3.34%	2,179.00	67,372.24	3.34%	2,251.83	69,624.07	Compounded Expense Inflation
143	585200	Office Landscape/Mowing	17,696.55	9.32%	1,649.45	19,346.00	3.34%	646.62	19,992.62	3.34%	668.23	20,660.85	Compounded Expense Inflation
144	585300	Office Snow Removal	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
145	585400	Office Security/ Alarm System	1,841.43	9.32%	171.63	2,013.06	3.34%	67.28	2,080.34	3.34%	69.53	2,149.88	Compounded Expense Inflation
146	585500	Office Cleaning Services	2,035.99	9.32%	189.77	2,225.76	3.34%	74.39	2,300.15	3.34%	76.88	2,377.03	Compounded Expense Inflation
147	585900	Other Office Maintenance	3,711.19	9.32%	345.91	4,057.10	3.34%	135.60	4,192.71	3.34%	140.14	4,332.84	Compounded Expense Inflation
148	586100	Landline/Telephone/Fax	32,296.70	9.32%	3,010.29	35,306.99	3.34%	1,180.09	36,487.08	3.34%	1,219.54	37,706.62	Compounded Expense Inflation
149	586200	Cellular/Mobile Phones	24,560.65	9.32%	2,289.23	26,849.88	3.34%	897.42	27,747.31	3.34%	927.42	28,674.73	Compounded Expense Inflation
150	587100	Holiday Events/Picnics	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
151	587200	Meals and Entertainment	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
152	587300	Meals and Entertainment - 50% Tax Deductible	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
153	587400	Meals and Entertainment - Non Deductible	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
154	587500	Answering Service	6,278.10	9.32%	585.16	6,863.26	3.34%	229.40	7,092.66	3.34%	237.06	7,329.72	Compounded Expense Inflation
155	587900	Other Office Expenses	3,540.82	9.32%	330.03	3,870.85	3.34%	129.38	4,000.23	3.34%	133.70	4,133.94	Compounded Expense Inflation
156	511003	Purchased Services-Gas	3,923.83	9.32%	365.73	4,289.56	3.34%	143.37	4,432.93	3.34%	148.17	4,581.10	Compounded Expense Inflation
157	621100	Advertising	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
158	621300	Trade Shows	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
159	621400	Promotions/Corporate Sponsor	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
160	621500	Promotions - 50%	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflation
161	622100	Bank Service Charges	839.41	9.32%	78.24	917.64	3.34%	30.67	948.32	3.34%	31.70	980.01	Compounded Expense Inflation

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162	622200	Bank Charges - Merchant	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
163	622300	Letter of Credit Fees	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
164	623100	Donations for Registered Charities	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
165	623200	Donations for Non-Registered Charities	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
166	624100	License Fees	2,109.86	9.32%	196.65	2,306.51	3.34%	77.09	2,383.60	3.34%	79.67	2,463.27	Compounded Expense Inflator
167	624200	Franchise Fee	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
168	624300	5% FF on Usage	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
169	625100	Penalties and Fines	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
170	625200	Penalties and Fines to Government (Non-Deductible)	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
171	625300	Late Fees	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
172	626100	Education and Training	9,646.29	9.32%	899.10	10,545.39	3.34%	352.47	10,897.86	3.34%	364.25	11,262.11	Compounded Expense Inflator
173	629100	Memberships and Dues	25,298.88	9.32%	2,358.04	27,656.92	3.34%	924.40	28,581.32	3.34%	955.30	29,536.62	Compounded Expense Inflator
174	629200	Payroll Admin Fee	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
175	629300	Director and Board Fees	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
176	629400	Corporate Governance	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
177	629500	Credit Card Expense Clearing	(7,331.72)	9.32%	(683.37)	(8,015.09)	3.34%	(267.89)	(8,282.99)	3.34%	(276.85)	(8,559.84)	Compounded Expense Inflator
178	629600	Credit Card/Cash Expense - Unallocated	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
179	629700	Cost Recovery	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
180	629800	Discount/Rebate Taken	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
181	629850	Community Service	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
182	629900	Other Misc Expense	257,276.60	9.32%	23,980.06	281,256.66	3.34%	9,400.66	290,657.32	3.34%	9,714.86	300,372.18	Compounded Expense Inflator
183	591000	Accommodation/Hotel/Lodging	6,391.53	9.32%	595.74	6,987.26	3.34%	233.54	7,220.81	3.34%	241.35	7,462.15	Compounded Expense Inflator
184	592000	Airfare	187.44	9.32%	17.47	204.91	3.34%	6.85	211.75	3.34%	7.08	218.83	Compounded Expense Inflator
185	593000	Transportation excl. Airfare	1,405.42	9.32%	131.00	1,536.41	3.34%	51.35	1,587.77	3.34%	53.07	1,640.84	Compounded Expense Inflator
186	594000	Travel - Meals and Entertainment	(67.23)	9.32%	(6.27)	(73.50)	3.34%	(2.46)	(75.95)	3.34%	(2.54)	(78.49)	Compounded Expense Inflator
187	595000	Travel - Meals and Entertainment - 50% Tax Deductible	3,392.73	9.32%	316.23	3,708.96	3.34%	123.97	3,832.92	3.34%	128.11	3,961.03	Compounded Expense Inflator
188	596000	Travel - Meals and Entertainment - Non Deductible	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
189	599900	Other Travel	17,941.42	9.32%	1,672.27	19,613.69	3.34%	655.56	20,269.26	3.34%	677.48	20,946.73	Compounded Expense Inflator
190	0	Federal Protected EDIT Amortization	(36,704.00)	0.00%	-	(36,704.00)	0.00%	-	(36,704.00)	0.00%	-	(36,704.00)	No General Inflation
191	630002	Commission Ordered Adjustments	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
192	691000	Corporate Allocation	2,511,580.79	9.32%	234,097.66	2,745,678.45	3.34%	91,770.93	2,837,449.38	3.34%	94,838.26	2,932,287.64	Compounded Expense Inflator
193	692000	Regional Allocation	305,281.68	9.32%	28,454.48	333,736.16	3.34%	11,154.72	344,890.88	3.34%	11,527.55	356,418.43	Compounded Expense Inflator
194	693000	Contract Shared Services Allocation	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
195	694000	Allocation Markup	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
196	811003	Standby/Letter of Credit Fees	37,452.41	8.82%	3,303.30	40,755.72	2.40%	978.14	41,733.85	2.40%	1,001.61	42,735.46	Expense Inflation
197	816004	Interest - Other	34,813.06	0.46%	160.19	34,973.25	0.92%	321.86	35,295.10	0.92%	324.82	35,619.92	Growth Inflation
198	641100	FICA	293,501.48	3.00%	8,805.04	302,306.53	3.00%	9,069.20	311,375.72	3.00%	9,341.27	320,716.99	Salaries Increase Assumptions
199	641200	Payroll Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
200	641300	Employer Health Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
201	642100	Federal Unemployment Tax	2,108.26	3.00%	63.25	2,171.51	3.00%	65.15	2,236.66	3.00%	67.10	2,303.76	Salaries Increase Assumptions
202	642200	State Unemployment Tax	6,607.65	3.00%	198.23	6,805.88	3.00%	204.18	7,010.06	3.00%	210.30	7,220.36	Salaries Increase Assumptions
203	642300	Other Payroll Taxes	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
204	643100	Franchise Taxes	66,687.20	9.32%	6,215.73	72,902.94	3.34%	2,436.69	75,339.63	3.34%	2,518.13	77,857.76	Compounded Expense Inflator
205	643200	Gross Receipts Taxes	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
206	643300	Personal Property Taxes	77,727.93	6.94%	5,394.58	83,122.51	4.94%	4,109.88	87,232.39	4.84%	4,225.01	91,457.40	Real Estate Taxes
207	643400	Real Estate Taxes	58,241.08	6.94%	4,042.13	62,283.21	4.94%	3,079.51	65,362.72	4.84%	3,165.77	68,528.49	Real Estate Taxes
208	643500	Sales And Use Taxes	-	9.32%	-	-	3.34%	-	-	3.34%	-	-	Compounded Expense Inflator
209	643600	Utility/Commission Taxes	-	-	34,451.66	34,451.66	-	1,371.81	35,823.47	-	1,367.93	37,191.40	Manual Calculation
210	643700	Other General Taxes	(10,201.66)	9.32%	(950.87)	(11,152.53)	3.34%	(372.76)	(11,525.29)	3.34%	(385.22)	(11,910.51)	Compounded Expense Inflator

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 29

Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
Sewer			CWS-NC Uniform										
211	517001	Utility-Electric Power	838,500.30	8.92%	74,797.81	913,298.12	2.59%	23,645.34	936,943.46	2.59%	24,257.52	961,200.97	Compounded Expense Inflator
212	511002	Purchased Services-Sewer	1,037,618.74	0.00%	-	1,037,618.74	0.00%	-	1,037,618.74	0.00%	-	1,037,618.74	No General Inflation
213	512001	Shop Supplies and Tools	14,003.78	8.92%	1,249.20	15,252.98	2.59%	394.90	15,647.88	2.59%	405.12	16,053.00	Compounded Expense Inflator
214	512002	Repairs and Maintenance	189,562.37	8.92%	16,909.77	206,472.14	2.59%	5,345.58	211,817.72	2.59%	5,483.97	217,301.69	Compounded Expense Inflator
215	512003	Main Breaks	982.28	8.92%	87.62	1,069.90	2.59%	27.70	1,097.60	2.59%	28.42	1,126.02	Compounded Expense Inflator
216	512004	Traps Repair	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
217	512005	Valve Repair	68.80	8.92%	6.14	74.94	2.59%	1.94	76.88	2.59%	1.99	78.87	Compounded Expense Inflator
218	512006	Manhole Maint	13,794.02	8.92%	1,230.49	15,024.51	2.59%	388.99	15,413.49	2.59%	399.06	15,812.55	Compounded Expense Inflator
219	512007	Major Repairs	127.53	8.92%	11.38	138.91	2.59%	3.60	142.50	2.59%	3.69	146.19	Compounded Expense Inflator
220	512008	Maintenance Electric Equip Repair	60,716.67	8.92%	5,416.19	66,132.86	2.59%	1,712.18	67,845.04	2.59%	1,756.51	69,601.55	Compounded Expense Inflator
221	512009	Permits	44,837.15	8.92%	3,999.67	48,836.81	2.59%	1,264.39	50,101.20	2.59%	1,297.12	51,398.32	Compounded Expense Inflator
222	512010	Sewer Rodding	205,212.63	8.92%	18,305.84	223,518.48	2.59%	5,786.91	229,305.38	2.59%	5,936.73	235,242.11	Compounded Expense Inflator
223	512011	Sewer Sludge Hauling	464,136.23	8.92%	41,402.94	505,539.17	2.59%	13,088.44	518,627.60	2.59%	13,427.30	532,054.90	Compounded Expense Inflator
224	512013	Excavation Restoration	16.17	8.92%	1.44	17.61	2.59%	0.46	18.07	2.59%	0.47	18.54	Compounded Expense Inflator
225	512014	Communication Expense	52,340.26	8.92%	4,668.98	57,009.24	2.59%	1,475.97	58,485.21	2.59%	1,514.19	59,999.39	Compounded Expense Inflator
226	512015	Equipment Rental	1,331.00	8.92%	118.73	1,449.73	2.59%	37.53	1,487.26	2.59%	38.51	1,525.77	Compounded Expense Inflator
227	512016	Uniforms	13,741.64	8.92%	1,225.81	14,967.45	2.59%	387.51	15,354.96	2.59%	397.54	15,752.50	Compounded Expense Inflator
228	512017	Weather/Hurricane/Fuel/Snow removal	12,035.36	8.92%	1,073.61	13,108.97	2.59%	339.39	13,448.36	2.59%	348.18	13,796.54	Compounded Expense Inflator
229	512018	Safety Supplies/Expense	9,569.09	8.92%	853.60	10,422.70	2.59%	269.84	10,692.54	2.59%	276.83	10,969.37	Compounded Expense Inflator
230	512019	Moving Expense	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
231	512020	Service Claims	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
232	512021	Landscaping	105,387.90	8.92%	9,401.05	114,788.95	2.59%	2,971.89	117,760.85	2.59%	3,048.83	120,809.68	Compounded Expense Inflator
233	512022	Other Contracted Workers	4,175.94	8.92%	372.51	4,548.45	2.59%	117.76	4,666.21	2.59%	120.81	4,787.02	Compounded Expense Inflator
234	512023	Pump Station R&M	2,210.00	8.92%	197.14	2,407.14	2.59%	62.32	2,469.46	2.59%	63.93	2,533.40	Compounded Expense Inflator
235	512024	Project Labor Hours (COGS)	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
236	512025	Vehicle Labor Hours (COGS)	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
237	512900	Other Plant and System Maintenance	89,888.07	8.92%	8,018.40	97,906.47	2.59%	2,534.80	100,441.27	2.59%	2,600.43	103,041.70	Compounded Expense Inflator
238	513002	Meter Supplies	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
239	513003	Pipe, Plate, Gasket	4,680.59	8.92%	417.53	5,098.12	2.59%	131.99	5,230.11	2.59%	135.41	5,365.52	Compounded Expense Inflator
240	513004	Misc Bearing	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
241	513005	Lubricant, Gases	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
242	513006	Misc Gge Glass, Parts	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
243	513007	Rig Equip	110.72	8.92%	9.88	120.60	2.59%	3.12	123.72	2.59%	3.20	126.92	Compounded Expense Inflator
244	513008	Electrical Equip	8,062.36	8.92%	719.20	8,781.56	2.59%	227.35	9,008.91	2.59%	233.24	9,242.15	Compounded Expense Inflator
245	513009	Lighting Supplies	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
246	513010	Plant Air System	1,959.12	8.92%	174.76	2,133.88	2.59%	55.25	2,189.13	2.59%	56.68	2,245.80	Compounded Expense Inflator
247	513011	Valves and Traps	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
248	513012	Duty and Brokerage	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
249	513899	Materials and Supplies Write-off	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
250	513900	Other Materials and Supplies	100,163.73	8.92%	8,935.03	109,098.76	2.59%	2,824.57	111,923.34	2.59%	2,897.70	114,821.04	Compounded Expense Inflator
251	512012	Deferred Maintenance Expense	262,993.45	0.00%	9,243.71	272,237.16	0.00%	-	272,237.16	0.00%	(201,443.00)	70,794.16	No General Inflation
252	515001	Laboratory Testing	161,353.50	8.92%	14,393.42	175,746.92	2.59%	4,550.10	180,297.02	2.59%	4,667.90	184,964.92	Compounded Expense Inflator
253	515002	Test - Water/Sewer	124,555.43	8.92%	11,110.88	135,666.31	2.59%	3,512.41	139,178.72	2.59%	3,603.34	142,782.06	Compounded Expense Inflator
254	515003	Test - Equipment/Chemical	10,321.27	8.92%	920.70	11,241.97	2.59%	291.06	11,533.03	2.59%	298.59	11,831.62	Compounded Expense Inflator
255	515004	Test - Safe Drinking Water Act	112.68	8.92%	10.05	122.73	2.59%	3.18	125.91	2.59%	3.26	129.17	Compounded Expense Inflator
256	516001	Service - Meter Reading	3,024.11	8.92%	269.76	3,293.87	2.59%	85.28	3,379.15	2.59%	87.49	3,466.64	Compounded Expense Inflator
257	514001	Chlorine	63,517.72	8.92%	5,666.05	69,183.77	2.59%	1,791.17	70,974.94	2.59%	1,837.55	72,812.49	Compounded Expense Inflator
258	514002	Odor Control Chemicals	9,943.08	8.92%	886.97	10,830.05	2.59%	280.39	11,110.44	2.59%	287.65	11,398.09	Compounded Expense Inflator
259	514900	Other Chemicals	339,981.36	8.92%	30,327.79	370,309.15	2.59%	9,587.32	379,896.48	2.59%	9,835.54	389,732.02	Compounded Expense Inflator
260	601000	Vehicle Leasing	3,789.80	8.92%	338.07	4,127.87	2.59%	106.87	4,234.74	2.59%	109.64	4,344.38	Compounded Expense Inflator
261	602000	Vehicle Fuel	106,998.99	8.92%	9,544.77	116,543.76	2.59%	3,017.32	119,561.08	2.59%	3,095.44	122,656.52	Compounded Expense Inflator
262	603000	Vehicle Repairs and Maintenance	49,873.13	8.92%	4,448.90	54,322.02	2.59%	1,406.40	55,728.43	2.59%	1,442.81	57,171.24	Compounded Expense Inflator
263	604000	Vehicle Registration/Licensing Fees	184.41	8.92%	16.45	200.86	2.59%	5.20	206.06	2.59%	5.33	211.39	Compounded Expense Inflator

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Schedule 29

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264	605000	Vehicle - Employee Mileage Claim	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
265	606000	Project Vehicle Hours	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
266	607000	Vehicle Charged to Projects	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
267	609000	Vehicle - Other Costs	6,564.92	8.92%	585.62	7,150.54	2.59%	185.13	7,335.67	2.59%	189.92	7,525.59	Compounded Expense Inflator
268	522001	Capitalized Time	(268,985.00)	3.00%	(8,069.55)	(277,054.55)	3.00%	(8,311.64)	(285,366.19)	3.00%	(8,560.99)	(293,927.17)	Salaries Increase Assumptions
269	540100	Consulting	5,495.57	8.92%	490.23	5,985.79	2.59%	154.97	6,140.77	2.59%	158.98	6,299.75	Compounded Expense Inflator
270	540200	Accounting and Audit	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
271	540300	Recruitment	4,203.48	8.92%	374.97	4,578.45	2.59%	118.54	4,696.98	2.59%	121.61	4,818.59	Compounded Expense Inflator
272	540400	Legal	21,048.44	8.92%	1,877.61	22,926.05	2.59%	593.56	23,519.61	2.59%	608.92	24,128.53	Compounded Expense Inflator
273	540500	Payroll	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
274	540600	Tax	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
275	540700	Engineering	8,153.55	8.92%	727.33	8,880.88	2.59%	229.93	9,110.80	2.59%	235.88	9,346.68	Compounded Expense Inflator
276	540800	Temporary Labor	164.42	8.92%	14.67	179.08	2.59%	4.64	183.72	2.59%	4.76	188.47	Compounded Expense Inflator
277	540900	Police	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
278	541000	Environmental	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
279	541100	Management Fee	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
280	541200	Contractor Outside Services	201.78	8.92%	18.00	219.78	2.59%	5.69	225.47	2.59%	5.84	231.31	Compounded Expense Inflator
281	541300	Employee Finder Fees	248.42	8.92%	22.16	270.58	2.59%	7.01	277.59	2.59%	7.19	284.77	Compounded Expense Inflator
282	549000	Other Outside Services	34,694.94	8.92%	3,094.94	37,789.88	2.59%	978.38	38,768.26	2.59%	1,003.71	39,771.97	Compounded Expense Inflator
283	0	Salaries & Wages - General	2,342,194.45	3.00%	70,265.83	2,412,460.29	3.00%	72,373.81	2,484,834.10	3.00%	74,545.02	2,559,379.12	Salaries Increase Assumptions
284	628100	Billing Stock	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
285	628200	Billing Envelopes	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
286	628300	Billing Postage	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
287	628400	Customer Service Printing	160,644.07	8.92%	14,330.14	174,974.21	2.59%	4,530.09	179,504.30	2.59%	4,647.38	184,151.68	Compounded Expense Inflator
288	628500	Customer Freight/Courier Charges	97.78	8.92%	8.72	106.50	2.59%	2.76	109.26	2.59%	2.83	112.09	Compounded Expense Inflator
289	550200	Computer Repair and Maintenance	3.21	8.92%	0.29	3.50	2.59%	0.09	3.59	2.59%	0.09	3.68	Compounded Expense Inflator
290	550300	Computer Supplies	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
291	550400	Internet Services	247.98	8.92%	22.12	270.10	2.59%	6.99	277.09	2.59%	7.17	284.26	Compounded Expense Inflator
292	550500	Website Development	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
293	550600	Computer Licensing	159.56	8.92%	14.23	173.79	2.59%	4.50	178.29	2.59%	4.62	182.91	Compounded Expense Inflator
294	550700	Software	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
295	550800	Computer Amort	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
296	559900	Other Computer/IT Expenses	(32.09)	8.92%	(2.86)	(34.95)	2.59%	(0.90)	(35.85)	2.59%	(0.93)	(36.78)	Compounded Expense Inflator
297	581100	Office Supplies	5,802.28	8.92%	517.59	6,319.86	2.59%	163.62	6,483.48	2.59%	167.86	6,651.34	Compounded Expense Inflator
298	581200	Kitchen Supplies	994.89	8.92%	88.75	1,083.64	2.59%	28.06	1,111.69	2.59%	28.78	1,140.47	Compounded Expense Inflator
299	581300	Cleaning Supplies	585.84	8.92%	52.26	638.10	2.59%	16.52	654.62	2.59%	16.95	671.57	Compounded Expense Inflator
300	582100	Office Equipment	1,430.06	8.92%	127.57	1,557.63	2.59%	40.33	1,597.96	2.59%	41.37	1,639.33	Compounded Expense Inflator
301	582200	Office Equipment - Rent/Leased	562.58	8.92%	50.18	612.76	2.59%	15.86	628.63	2.59%	16.28	644.90	Compounded Expense Inflator
302	583100	Office Printing/Blueprints	5,133.90	8.92%	457.97	5,591.86	2.59%	144.77	5,736.64	2.59%	148.52	5,885.16	Compounded Expense Inflator
303	583200	Office Publications/Subscriptions	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
304	583300	Artwork, Display and Banner	54.04	8.92%	4.82	58.86	2.59%	1.52	60.38	2.59%	1.56	61.95	Compounded Expense Inflator
305	583400	Office Shipping Charges/Postage/Courier	13,936.92	8.92%	1,243.23	15,180.15	2.59%	393.01	15,573.17	2.59%	403.19	15,976.36	Compounded Expense Inflator
306	583500	Office Duties and Brokerage	840.88	8.92%	75.01	915.89	2.59%	23.71	939.61	2.59%	24.33	963.93	Compounded Expense Inflator
307	611100	Rate Case Amortization	184,330.00	0.00%	-	184,330.00	0.00%	-	184,330.00	0.00%	-	184,330.00	No General Inflation
308	611200	Cost of Service Study	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
309	611300	Depreciation Study	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
310	611400	Regulatory Penalties and Fines	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
311	612100	Regulatory Fees	1,502.40	8.92%	134.02	1,636.42	2.59%	42.37	1,678.79	2.59%	43.46	1,722.25	Compounded Expense Inflator
312	612200	Water Resource Conservation	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
313	612300	Misc Rate Case Expense	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
314	612900	Other Regulatory Expenses	53,056.97	8.92%	4,732.91	57,789.88	2.59%	1,496.18	59,286.06	2.59%	1,534.92	60,820.98	Compounded Expense Inflator
315	531001	401K Profit Sharing	60,402.03	8.92%	5,388.12	65,790.15	2.59%	1,703.31	67,493.46	2.59%	1,747.41	69,240.87	Compounded Expense Inflator
316	531002	401K Match	54,614.12	8.92%	4,871.81	59,485.93	2.59%	1,540.09	61,026.02	2.59%	1,579.97	62,605.99	Compounded Expense Inflator
317	531100	RRSP Match	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Schedule 29

Line No.	Account	Description	Historical Test Year as adjusted	Inflator Rate	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Inflator Rate	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Inflator Rate	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Inflationary Assumption
318	531200	Canada Pension Plan	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
319	532001	Health Admin and Stop Loss	52,216.58	8.92%	4,657.94	56,874.52	2.59%	1,472.48	58,347.00	2.59%	1,510.61	59,857.61	Compounded Expense Inflator
320	532002	Dental	13,832.43	8.92%	1,233.91	15,066.34	2.59%	390.07	15,456.41	2.59%	400.17	15,856.57	Compounded Expense Inflator
321	532003	Medical	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
322	532004	Medical Service Plan (MSP)	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
323	532005	Employee Insurance Deductions	(90,613.48)	8.92%	(8,083.11)	(98,696.59)	2.59%	(2,555.26)	(101,251.85)	2.59%	(2,621.42)	(103,873.27)	Compounded Expense Inflator
324	532006	Health Insurance Claims	372,097.29	8.92%	33,192.67	405,289.96	2.59%	10,492.98	415,782.94	2.59%	10,764.64	426,547.58	Compounded Expense Inflator
325	532007	Group Insurance	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
326	532008	Health Insurance	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
327	532009	Workers Compensation Insurance (WCB)	24,009.89	8.92%	2,141.78	26,151.67	2.59%	677.07	26,828.74	2.59%	694.60	27,523.34	Compounded Expense Inflator
328	532010	Unemployment Insurance (EI)	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
329	532011	Union Dues	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
330	532012	Term Life Insurance	27,235.62	8.92%	2,429.53	29,665.16	2.59%	768.03	30,433.19	2.59%	787.92	31,221.11	Compounded Expense Inflator
331	532013	Term Life Insurance Opt	(5,767.36)	8.92%	(514.47)	(6,281.83)	2.59%	(162.64)	(6,444.47)	2.59%	(166.85)	(6,611.31)	Compounded Expense Inflator
332	532014	Depend Life Insurance Opt	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
333	532015	Vacation	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
334	532016	Education / Tuition	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
335	532017	Safety	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
336	532018	Longevity	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
337	532019	Incidental	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
338	532020	Holiday	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
339	532021	Jury Duty	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
340	532900	Other Employee Benefits	3,249.04	8.92%	289.83	3,538.87	2.59%	91.62	3,630.49	2.59%	93.99	3,724.49	Compounded Expense Inflator
341	532999	Payroll Suspend	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
342	560100	General Liability Insurance	136,410.17	8.92%	12,168.37	148,578.54	2.59%	3,846.71	152,425.24	2.59%	3,946.30	156,371.54	Compounded Expense Inflator
343	560200	Property Insurance	161,410.26	9.89%	15,958.35	177,368.62	8.05%	14,286.19	191,654.80	7.08%	13,570.07	205,224.87	Property Insurance Expense Inflationary Assumption
344	560300	Vehicle Insurance	40,344.51	9.89%	3,988.79	44,333.30	8.05%	3,570.83	47,904.13	7.08%	3,391.84	51,295.97	Property Insurance Expense Inflationary Assumption
345	560400	Uninsured Losses	34,975.51	8.92%	3,119.97	38,095.48	2.59%	986.29	39,081.77	2.59%	1,011.83	40,093.60	Compounded Expense Inflator
346	560500	Other Insurance	22,422.20	8.92%	2,000.16	24,422.36	2.59%	632.30	25,054.65	2.59%	648.67	25,703.32	Compounded Expense Inflator
347	571100	Building Rent	211,794.00	-	18,680.23	230,474.23	-	5,531.38	236,005.61	-	5,664.13	241,669.75	\$ -
348	584100	Office Electric	1,119.06	8.92%	99.82	1,218.88	2.59%	31.56	1,250.44	2.59%	32.37	1,282.82	Compounded Expense Inflator
349	584200	Office Gas/Heat	402.27	8.92%	35.88	438.16	2.59%	11.34	449.50	2.59%	11.64	461.14	Compounded Expense Inflator
350	584300	Office Water	13,389.34	8.92%	1,194.39	14,583.73	2.59%	377.57	14,961.30	2.59%	387.35	15,348.65	Compounded Expense Inflator
351	584900	Office Other Utilities	95.87	8.92%	8.55	104.42	2.59%	2.70	107.12	2.59%	2.77	109.90	Compounded Expense Inflator
352	585100	Office Garbage Disposal/Removal	35,578.49	8.92%	3,173.75	38,752.24	2.59%	1,003.30	39,755.54	2.59%	1,029.27	40,784.81	Compounded Expense Inflator
353	585200	Office Landscape/Mowing	10,557.87	8.92%	941.81	11,499.67	2.59%	297.73	11,797.40	2.59%	305.44	12,102.84	Compounded Expense Inflator
354	585300	Office Snow Removal	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
355	585400	Office Security/ Alarm System	1,098.60	8.92%	98.00	1,196.61	2.59%	30.98	1,227.59	2.59%	31.78	1,259.37	Compounded Expense Inflator
356	585500	Office Cleaning Services	1,214.68	8.92%	108.35	1,323.04	2.59%	34.25	1,357.29	2.59%	35.14	1,392.43	Compounded Expense Inflator
357	585900	Other Office Maintenance	2,214.12	8.92%	197.51	2,411.63	2.59%	62.44	2,474.06	2.59%	64.05	2,538.12	Compounded Expense Inflator
358	586100	Landline/Telephone/Fax	19,268.40	8.92%	1,718.82	20,987.22	2.59%	543.36	21,530.58	2.59%	557.43	22,088.01	Compounded Expense Inflator
359	586200	Cellular/Mobile Phones	14,653.03	8.92%	1,307.11	15,960.14	2.59%	413.21	16,373.35	2.59%	423.91	16,797.26	Compounded Expense Inflator
360	587100	Holiday Events/Picnics	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
361	587200	Meals and Entertainment	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
362	587300	Meals and Entertainment - 50% Tax Deductible	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
363	587400	Meals and Entertainment - Non Deductible	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
364	587500	Answering Service	3,745.55	8.92%	334.12	4,079.67	2.59%	105.62	4,185.29	2.59%	108.36	4,293.65	Compounded Expense Inflator
365	587900	Other Office Expenses	2,112.48	8.92%	188.44	2,300.92	2.59%	59.57	2,360.49	2.59%	61.11	2,421.60	Compounded Expense Inflator
366	511003	Purchased Services-Gas	1,407.27	8.92%	125.53	1,532.80	2.59%	39.68	1,572.49	2.59%	40.71	1,613.20	Compounded Expense Inflator
367	621100	Advertising	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
368	621300	Trade Shows	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
369	621400	Promotions/Corporate Sponsor	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
370	621500	Promotions - 50%	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
371	622100	Bank Service Charges	500.79	8.92%	44.67	545.47	2.59%	14.12	559.59	2.59%	14.49	574.08	Compounded Expense Inflator

Carolina Water Service, Inc. of North Carolina
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Schedule 29

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372	622200	Bank Charges - Merchant	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
373	622300	Letter of Credit Fees	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
374	623100	Donations for Registered Charities	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
375	623200	Donations for Non-Registered Charities	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
376	624100	License Fees	1,258.75	8.92%	112.29	1,371.04	2.59%	35.50	1,406.54	2.59%	36.42	1,442.95	Compounded Expense Inflator
377	624200	Franchise Fee	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
378	624300	5% FF on Usage	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
379	625100	Penalties and Fines	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
380	625200	Penalties and Fines to Government (Non-Deductible)	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
381	625300	Late Fees	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
382	626100	Education and Training	5,755.03	8.92%	513.37	6,268.41	2.59%	162.29	6,430.70	2.59%	166.49	6,597.19	Compounded Expense Inflator
383	629100	Memberships and Dues	15,093.46	8.92%	1,346.40	16,439.86	2.59%	425.63	16,865.49	2.59%	436.65	17,302.14	Compounded Expense Inflator
384	629200	Payroll Admin Fee	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
385	629300	Director and Board Fees	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
386	629400	Corporate Governance	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
387	629500	Credit Card Expense Clearing	(4,374.15)	8.92%	(390.19)	(4,764.34)	2.59%	(123.35)	(4,887.69)	2.59%	(126.54)	(5,014.23)	Compounded Expense Inflator
388	629600	Credit Card/Cash Expense - Unallocated	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
389	629700	Cost Recovery	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
390	629800	Discount/Rebate Taken	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
391	629850	Community Service	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
392	629900	Other Misc Expense	93,081.31	8.92%	8,303.25	101,384.56	2.59%	2,624.85	104,009.42	2.59%	2,692.81	106,702.22	Compounded Expense Inflator
393	591000	Accommodation/Hotel/Lodging	3,813.22	8.92%	340.16	4,153.38	2.59%	107.53	4,260.91	2.59%	110.32	4,371.22	Compounded Expense Inflator
394	592000	Airfare	111.82	8.92%	9.98	121.80	2.59%	3.15	124.95	2.59%	3.24	128.19	Compounded Expense Inflator
395	593000	Transportation excl. Airfare	838.48	8.92%	74.80	913.28	2.59%	23.64	936.92	2.59%	24.26	961.18	Compounded Expense Inflator
396	594000	Travel - Meals and Entertainment	(40.11)	8.92%	(3.58)	(43.69)	2.59%	(1.13)	(44.82)	2.59%	(1.16)	(45.98)	Compounded Expense Inflator
397	595000	Travel - Meals and Entertainment - 50% Tax Deductible	2,024.12	8.92%	180.56	2,204.68	2.59%	57.08	2,261.76	2.59%	58.56	2,320.32	Compounded Expense Inflator
398	596000	Travel - Meals and Entertainment - Non Deductible	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
399	599900	Other Travel	10,703.96	8.92%	954.84	11,658.80	2.59%	301.85	11,960.64	2.59%	309.66	12,270.30	Compounded Expense Inflator
400	0	Federal Protected EDIT Amortization	(21,898.00)	0.00%	-	(21,898.00)	0.00%	-	(21,898.00)	0.00%	-	(21,898.00)	No General Inflation
401	630002	Commission Ordered Adjustments	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
402	691000	Corporate Allocation	1,498,423.75	8.92%	133,665.81	1,632,089.56	2.59%	42,254.89	1,674,344.45	2.59%	43,348.87	1,717,693.32	Compounded Expense Inflator
403	692000	Regional Allocation	182,132.84	8.92%	16,247.03	198,379.86	2.59%	5,136.07	203,515.93	2.59%	5,269.04	208,784.97	Compounded Expense Inflator
404	693000	Contract Shared Services Allocation	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
405	694000	Allocation Markup	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
406	811003	Standby/Letter of Credit Fees	22,344.33	8.82%	1,970.77	24,315.10	2.40%	583.56	24,898.66	2.40%	597.57	25,496.23	Expense Inflation
407	816004	Interest - Other	20,769.67	0.09%	19.17	20,788.84	0.18%	38.37	20,827.21	0.18%	38.44	20,865.65	Growth Inflation
408	641100	FICA	174,104.70	3.00%	5,223.14	179,327.84	3.00%	5,379.84	184,707.67	3.00%	5,541.23	190,248.90	Salaries Increase Assumptions
409	641200	Payroll Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
410	641300	Employer Health Tax	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
411	642100	Federal Unemployment Tax	1,257.81	3.00%	37.73	1,295.54	3.00%	38.87	1,334.41	3.00%	40.03	1,374.44	Salaries Increase Assumptions
412	642200	State Unemployment Tax	3,942.17	3.00%	118.27	4,060.43	3.00%	121.81	4,182.24	3.00%	125.47	4,307.71	Salaries Increase Assumptions
413	642300	Other Payroll Taxes	-	3.00%	-	-	3.00%	-	-	3.00%	-	-	Salaries Increase Assumptions
414	643100	Franchise Taxes	54,258.80	8.92%	4,840.12	59,098.91	2.59%	1,530.07	60,628.99	2.59%	1,569.69	62,198.68	Compounded Expense Inflator
415	643200	Gross Receipts Taxes	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
416	643300	Personal Property Taxes	70,882.28	9.89%	7,008.01	77,890.29	8.05%	6,273.69	84,163.97	7.08%	5,959.21	90,123.18	Real Estate Taxes
417	643400	Real Estate Taxes	34,746.97	9.89%	3,435.37	38,182.34	8.05%	3,075.40	41,257.74	7.08%	2,921.24	44,178.99	Real Estate Taxes
418	643500	Sales And Use Taxes	-	8.92%	-	-	2.59%	-	-	2.59%	-	-	Compounded Expense Inflator
419	643600	Utility/Commission Taxes	-	-	27,904.47	27,904.47	-	1,842.69	29,747.16	-	1,485.18	31,232.34	Manual Calculation
420	643700	Other General Taxes	(6,086.37)	8.92%	(542.93)	(6,629.30)	2.59%	(171.63)	(6,800.93)	2.59%	(176.08)	(6,977.01)	Compounded Expense Inflator

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 29

Purpose:

To identify and include in the revenue requirement expense increases through the WSIP period.

Method:

Identify which inflator is the most reasonable and apply that expense increase to each of the periods through the WSIP period. Accounts that are marked as no general inflation have a manual build addressing the level of expenses through the WSIP period.

Inflation Assumptions	Water WSIP Year 1	Water WSIP Year 2	Water WSIP Year 3	Sewer WSIP Year 1	Sewer WSIP Year 2	Sewer WSIP Year 3
Growth Inflation	0.46%	0.92%	0.92%	0.09%	0.18%	0.18%
Expense Inflation	8.82%	2.40%	2.40%	8.82%	2.40%	2.40%
Compounded Expense Inflator	9.32%	3.34%	3.34%	8.92%	2.59%	2.59%

Note: Expense inflation is based on projected CPI, further details can be found in Witness Drennan's testimony. Growth inflation is based on assumed ERC growth through the WSIP period as reflected in Schedule E. Expenses that are expected to be sensitive to both expense inflation as well as system usage will have a compound inflation applied.

Salaries Increase Assumptions	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
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Note: WSIP period salary increase assumptions are based on market demands and are set based on internal corporate direction.

Real Estate Taxes	6.94%	4.94%	4.84%	9.89%	8.05%	7.08%
Property Insurance Expense Inflation	6.94%	4.94%	4.84%	9.89%	8.05%	7.08%

Note: Real Estate Taxes and Property Insurance Expense inflators are based on the growth in gross plant in service between WSIP period

No General Inflation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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Note: Certain accounts do not have a generic growth inflator and instead are either expected to remain flat, have a manual workpaper calculation associated with them, or in the case of purchased water and sewer treatment expenses will be accounted for through that regulatory mechanism.

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

Part – III
Redacted

Support to Items W1-11 to W1-24

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 11

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-11

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Page 1 of 2

Account Title and Account Number		4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
411001	Residential													
411001	Test Year	2,489,544.95	2,619,836.10	2,752,198.30	2,778,791.94	2,891,063.43	2,823,655.14	2,729,866.91	2,674,339.48	2,573,877.37	2,538,156.26	2,516,857.90	2,406,548.94	31,794,736.72
	Prior Year	2,317,379.66	2,486,305.96	2,705,714.46	2,660,295.23	2,931,637.00	2,735,008.04	2,688,038.44	2,642,411.72	2,507,116.75	2,483,003.13	2,506,648.76	2,471,911.21	31,135,470.36
	Increase (Decrease)	172,165.29	133,530.14	46,483.84	118,496.71	(40,573.57)	88,647.10	41,828.47	31,927.76	66,760.62	55,153.13	10,209.14	(65,362.27)	659,266.36
411002	Commercial													
411002	Test Year	72,407.38	84,987.46	76,552.19	92,132.99	100,195.58	101,743.63	85,524.93	92,921.53	78,364.84	86,447.81	75,337.50	48,493.60	995,109.44
	Prior Year	63,622.66	60,388.03	85,029.69	81,785.47	84,483.01	98,266.48	83,635.51	77,920.70	66,525.61	63,075.83	72,977.34	74,225.74	911,936.07
	Increase (Decrease)	8,784.72	24,599.43	(8,477.50)	10,347.52	15,712.57	3,477.15	1,889.42	15,000.83	11,839.23	23,371.98	2,360.16	(25,732.14)	83,173.37
411005	WATER REVENUE-ACCRUALS													
411005	Test Year	0.11	0.33	0.34	0.61	0.45	0.23	0.14	0.20	0.12	0.15	0.19	(0.21)	2.66
	Prior Year	-	-	-	-	-	-	-	-	-	-	0.01	0.12	0.13
	Increase (Decrease)	0.11	0.33	0.34	0.61	0.45	0.23	0.14	0.20	0.12	0.15	0.18	(0.33)	2.53
411008	Purchase Water Billed													
411008	Test Year	48,917.52	72,115.80	84,264.58	76,847.24	77,279.10	83,999.73	74,972.03	68,817.92	59,811.58	55,027.61	50,633.41	44,611.72	797,298.24
	Prior Year	44,399.17	62,891.28	68,168.23	71,094.51	76,817.60	67,687.31	65,451.49	57,778.37	50,747.29	54,458.45	49,584.76	46,229.53	715,307.99
	Increase (Decrease)	4,518.35	9,224.52	16,096.35	5,752.73	461.50	16,312.42	9,520.54	11,039.55	9,064.29	569.16	1,048.65	(1,617.81)	81,990.25
411009	Purchase Sewer Billed													
411009	Test Year	18,472.04	22,712.43	21,726.26	24,803.17	23,679.05	27,598.20	25,529.39	24,079.07	21,321.20	22,656.49	22,162.29	14,408.64	269,148.23
	Prior Year	18,323.68	20,878.54	21,375.35	21,924.28	20,582.77	20,775.55	19,995.99	20,279.18	19,802.63	21,086.51	20,117.74	18,023.17	243,165.39
	Increase (Decrease)	148.36	1,833.89	350.91	2,878.89	3,096.28	6,822.65	5,533.40	3,799.89	1,518.57	1,569.98	2,044.55	(3,614.53)	25,982.84
411022	Guarantee													
411022	Test Year	16,285.82	16,817.96	16,519.12	15,908.34	16,247.22	16,251.29	14,655.10	16,051.62	16,607.94	15,177.56	13,655.71	17,848.14	192,025.82
	Prior Year	14,735.39	15,467.92	14,811.92	16,084.07	16,517.72	15,012.70	17,128.96	16,048.83	15,684.27	15,238.07	14,308.73	17,134.61	188,173.19
	Increase (Decrease)	1,550.43	1,350.04	1,707.20	(175.73)	(270.50)	1,238.59	(2,473.86)	2.79	923.67	(60.51)	(653.02)	713.53	3,852.63
411023	Residential - Measured													
411023	Test Year	321,574.21	346,395.58	358,155.03	380,630.02	395,372.38	386,496.84	356,838.26	340,726.07	326,374.92	326,792.46	315,821.70	299,302.00	4,154,479.47
	Prior Year	281,156.10	329,502.11	354,775.91	368,103.77	400,334.42	376,083.12	345,251.94	329,847.92	313,679.25	320,859.47	310,499.17	310,557.52	4,040,650.70
	Increase (Decrease)	40,418.11	16,893.47	3,379.12	12,526.25	(4,962.04)	10,413.72	11,586.32	10,878.15	12,695.67	5,932.99	5,322.53	(11,255.52)	113,828.77
411024	Commercial - Measured													
411024	Test Year	120,904.35	185,766.63	107,401.54	118,589.26	118,612.81	124,460.78	118,395.32	103,549.54	105,087.34	143,500.60	97,061.98	50,143.97	1,393,474.12
	Prior Year	93,441.02	88,331.00	106,550.58	82,382.70	132,433.96	115,912.54	103,417.74	101,690.11	92,367.12	102,590.19	106,648.97	81,467.39	1,207,233.32
	Increase (Decrease)	27,463.33	97,435.63	80,850.96	36,206.56	(13,821.15)	8,548.24	14,977.58	1,859.43	12,720.22	40,910.41	(9,586.99)	(31,323.42)	186,240.80
411028	Other Service - Measured													
411028	Test Year	18,944.83	52.18	20,104.36	-	21,363.51	-	20,420.16	-	17,390.90	630.65	21,692.89	16.96	120,616.44
	Prior Year	17,009.41	1,033.99	23,845.84	1,017.35	22,113.67	-	21,746.58	14.83	19,154.55	-	21,642.42	698.08	128,276.72
	Increase (Decrease)	1,935.42	(981.81)	(3,741.48)	(1,017.35)	(750.16)	-	(1,326.42)	(14.83)	(1,763.65)	630.65	50.47	(681.12)	(7,660.28)
411029	Unmetered													
411029	Test Year	936.64	36,602.11	1,016.33	845.57	1,116.92	1,339.37	1,161.75	36,501.86	637.28	856.78	898.58	381.00	82,294.19
	Prior Year	878.10	33,644.20	437.13	841.21	1,284.82	887.32	1,005.15	36,996.66	612.88	717.22	887.60	531.54	78,723.83
	Increase (Decrease)	58.54	2,957.91	579.20	4.36	(167.90)	452.05	156.60	(494.80)	24.40	139.56	10.98	(150.54)	3,570.36

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

W 1-11

Page 2 of 2

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
411036 Services													
411036 Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	(380.88)	(1,452.94)	-	-	-	-	-	-	-	(1,833.82)
Increase (Decrease)	-	-	-	380.88	1,452.94	-	-	-	-	-	-	-	1,833.82
411038 Services - Misc													
411038 Test Year	(19.91)	-	-	-	19.58	0.01	-	-	-	0.02	0.01	(0.01)	(0.30)
Prior Year	-	0.01	-	0.01	0.02	-	(0.01)	-	-	-	0.01	0.01	0.05
Increase (Decrease)	(19.91)	(0.01)	-	(0.01)	19.56	0.01	0.01	-	-	0.02	-	(0.02)	(0.35)
411039 Other Revenue													
411039 Test Year	10,911.70	11,059.97	12,408.28	11,855.86	15,617.33	17,387.47	10,178.03	15,373.01	12,295.75	10,848.20	10,608.53	7,295.41	145,839.54
Prior Year	2,591.82	21,644.20	12,760.15	15,511.99	15,141.67	13,002.82	14,239.49	10,699.18	12,900.07	8,983.80	8,856.84	10,911.50	147,243.53
Increase (Decrease)	8,319.88	(10,584.23)	(351.87)	(3,656.13)	475.66	4,384.65	(4,061.46)	4,673.83	(604.32)	1,864.40	1,751.69	(3,616.09)	(1,403.99)
411040 Revenue Accrued													
411040 Test Year	(20,435.19)	226,839.45	(21,786.78)	234,521.75	(53,109.69)	(107,064.58)	(8,783.36)	(101,765.01)	(13,912.08)	(107,463.44)	(70,202.17)	121,085.52	77,924.42
Prior Year	142,495.40	339,945.99	73,196.29	165,817.11	(60,054.77)	(101,621.01)	(48,818.56)	(88,715.71)	(22,802.98)	32,180.96	(162,741.66)	73,980.61	342,861.67
Increase (Decrease)	(162,930.59)	(113,106.54)	(94,983.07)	68,704.64	6,945.08	(5,443.57)	40,035.20	(13,049.30)	8,890.90	(139,644.40)	92,539.49	47,104.91	(264,937.25)
411042 Late Payment Charges (LPC)													
411042 Test Year	(14.58)	(62.45)	(3.63)	(19.03)	(54.37)	(29.98)	(76.47)	(0.72)	(187.95)	(1.05)	(68.22)	(70.53)	(588.98)
Prior Year	(227.78)	(4.51)	(251.40)	(54.27)	(10.65)	(873.58)	(27.31)	(78.42)	(379.84)	(103.50)	(4.34)	(31.96)	(2,047.56)
Increase (Decrease)	213.20	(57.94)	247.77	35.24	(43.72)	843.60	(49.16)	77.70	191.89	102.45	(63.88)	(38.57)	1,458.58
411058 Management Service Revenue													
411058 Test Year	2,996.40	2,289.07	2,753.21	2,510.10	2,974.12	2,563.00	3,578.52	3,114.31	2,913.12	2,654.57	2,929.88	2,727.61	34,003.91
Prior Year	-	-	16,153.78	2,589.74	3,269.90	2,615.74	3,530.48	2,998.05	2,980.85	2,642.33	3,059.03	2,610.70	42,450.60
Increase (Decrease)	2,996.40	2,289.07	(13,400.57)	(79.64)	(295.78)	(52.74)	48.04	116.26	(67.73)	12.24	(129.15)	116.91	(8,446.69)

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Dec 05 2022

CAROLINA WATER SERVICE, INC. OF NORT
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 12(a) and (b)

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
511001 Purchased Services-Water													
Test Year	81,515.12	134,554.41	253,672.59	200,885.33	190,700.45	251,867.16	111,055.42	93,547.46	(40,759.04)	155,070.77	132,449.78	(46,369.41)	1,518,190.04
Prior Year	92,916.44	69,936.79	156,117.04	121,757.99	117,042.84	295,144.75	81,653.14	125,201.97	204,505.76	131,272.65	145,306.47	(35,427.98)	1,505,427.86
Increase (Decrease)	(11,401.32)	64,617.62	97,555.55	79,127.34	73,657.61	(43,277.59)	29,402.28	(31,654.51)	(245,264.80)	23,798.12	(12,856.69)	(10,941.43)	12,762.18
511002 Purchased Services-Sewer													
Test Year	89,669.93	57,006.79	98,842.83	83,756.09	91,078.45	68,819.82	50,344.66	76,139.08	188,690.38	66,153.99	89,672.92	82,186.00	1,042,360.94
Prior Year	60,713.88	58,936.06	60,676.85	62,424.38	62,347.22	56,766.28	100,487.49	67,306.56	104,806.28	61,114.05	110,601.73	66,297.13	872,477.91
Increase (Decrease)	28,956.05	(1,929.27)	38,165.98	21,331.71	28,731.23	12,053.54	(50,142.83)	8,832.52	83,884.10	5,039.94	(20,928.81)	15,888.87	169,883.03
512006 Manhole Maint													
Test Year	510.00	879.12	5,645.82	340.00	-	-	-	-	-	6,454.90	-	(24,054.90)	(10,225.06)
Prior Year	-	-	1,569.37	16,377.68	11,152.50	(3,501.08)	-	19,180.00	177.55	-	(18,000.00)	400.00	27,356.02
Increase (Decrease)	510.00	879.12	4,076.45	(16,037.68)	(11,152.50)	3,501.08	-	(19,180.00)	(177.55)	6,454.90	18,000.00	(24,454.90)	(37,581.08)
512008 Maintenance Electric Equip Repair													
Test Year	20,755.64	738.71	14,370.46	7,379.87	7,089.37	6,845.24	2,507.89	2,861.36	4,250.07	13,311.06	23,441.73	(16,022.40)	87,529.00
Prior Year	1,319.01	762.40	2,656.94	9,494.20	6,149.07	2,854.04	1,246.69	2,784.89	7,787.21	(386.52)	6,372.69	14,744.22	55,784.84
Increase (Decrease)	19,436.63	(23.69)	11,713.52	(2,114.33)	940.30	3,991.20	1,261.20	76.47	(3,537.14)	13,697.58	17,069.04	(30,766.62)	31,744.16
512009 Permits													
Test Year	10,096.33	11,449.87	9,678.00	8,736.25	10,433.00	8,739.54	67,027.52	6,694.14	(52,829.57)	-	11,868.38	16,650.03	108,543.49
Prior Year	3,435.00	5,510.00	8,903.65	647.14	10,914.00	4,525.65	1,995.00	7,030.00	3,635.00	6,415.28	13,801.81	8,301.32	75,113.85
Increase (Decrease)	6,661.33	5,939.87	774.35	8,089.11	(481.00)	4,213.89	65,032.52	(335.86)	(56,464.57)	(6,415.28)	(1,933.43)	8,348.71	33,429.64
512010 Sewer Rodding													
Test Year	2,346.41	8,134.30	52,129.80	11,667.45	8,010.40	19,332.95	22,998.89	9,839.02	1,028.97	16,134.38	28,226.05	53,797.13	233,645.75
Prior Year	59,758.77	34,842.00	30,020.07	9,351.70	17,970.94	9,917.54	5,325.38	(1,551.66)	16,971.14	(1,499.24)	8,586.53	91,070.27	280,763.44
Increase (Decrease)	(57,412.36)	(26,707.70)	22,109.73	2,315.75	(9,960.54)	9,415.41	17,673.51	11,390.68	(15,942.17)	17,633.62	19,639.52	(37,273.14)	(47,117.69)
512011 Sewer Sludge Hauling													
Test Year	74,084.51	57,679.65	68,920.79	73,490.12	84,819.32	97,973.29	44,408.50	47,248.26	46,245.77	(55,027.47)	20,089.64	197,084.78	757,017.16
Prior Year	14,457.63	33,077.38	49,261.05	63,130.69	86,109.52	82,278.01	55,450.76	61,584.62	111,819.55	82,344.54	21,617.08	58,185.33	719,316.16
Increase (Decrease)	59,626.88	24,602.27	19,659.74	10,359.43	(1,290.20)	15,695.28	(11,042.26)	(14,336.36)	(65,573.78)	(137,372.01)	(1,527.44)	138,899.45	37,701.00
512012 Deferred Maintenance Expense													
Test Year	60,888.32	60,582.11	60,134.66	58,875.83	58,640.17	58,134.63	54,015.43	79,194.54	57,035.28	56,546.24	57,508.73	75,452.60	737,008.54
Prior Year	70,717.22	152,470.77	74,214.98	74,025.76	70,316.01	70,260.05	69,378.99	69,040.02	69,953.14	69,499.87	60,184.16	59,823.54	909,884.51
Increase (Decrease)	(9,828.90)	(91,888.66)	(14,080.32)	(15,149.93)	(11,675.84)	(12,125.42)	(15,363.56)	10,154.52	(12,917.86)	(12,953.63)	(2,675.43)	15,629.06	(172,875.97)
512013 Excavation Restoration													
Test Year	250.00	-	1,146.15	-	(1,343.20)	373.14	-	-	-	-	4,981.46	(4,981.46)	426.09
Prior Year	-	-	-	-	400.00	-	-	-	-	-	-	-	400.00
Increase (Decrease)	250.00	-	1,146.15	-	(1,743.20)	373.14	-	-	-	-	4,981.46	(4,981.46)	26.09
512014 Communication Expense													
Test Year	14,202.98	7,982.30	13,063.33	7,100.85	8,657.23	19,535.03	3,062.55	19,026.50	2,938.13	(8,817.93)	504.82	40,316.61	127,572.40
Prior Year	(1,453.70)	-	2,609.06	891.10	9,741.34	2,543.30	15,502.96	11,238.28	11,737.19	10,214.95	8,588.37	13,200.18	84,813.03
Increase (Decrease)	15,656.68	7,982.30	10,454.27	6,209.75	(1,084.11)	16,991.73	(12,440.41)	7,788.22	(8,799.06)	(19,032.88)	(8,083.55)	27,116.43	42,759.37

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
512015 Equipment Rental													
Test Year	83.93	109.95	162.63	482.12	326.72	397.26	380.44	456.58	325.50	-	488.90	533.16	3,747.19
Prior Year	-	-	-	2,546.51	1,050.33	1,379.41	385.62	-	-	-	393.97	628.09	6,383.93
Increase (Decrease)	83.93	109.95	162.63	(2,064.39)	(723.61)	(982.15)	(5.18)	456.58	325.50	-	94.93	(94.93)	(2,636.74)
512016 Uniforms													
Test Year	4,671.13	3,939.77	(1,846.24)	12,308.99	(3,093.02)	5,574.41	1,502.23	12,577.02	5,219.57	2,998.19	728.86	14,543.16	59,124.07
Prior Year	5,635.66	1,106.11	-	150.46	242.66	421.76	647.75	253.07	419.28	16,661.23	2,769.41	(1,160.43)	27,146.96
Increase (Decrease)	(964.53)	2,833.66	(1,846.24)	12,158.53	(3,335.68)	5,152.65	854.48	12,323.95	4,800.29	(13,663.04)	(2,040.55)	15,703.59	31,977.11
512017 Weather/Hurricane/Fuel													
Test Year	868.32	1,134.39	741.45	7,279.86	928.97	6,985.82	529.74	3,450.81	1,212.28	6,723.21	6,060.50	(6,361.38)	29,553.97
Prior Year	(175,576.05)	178,642.96	1,156.76	2,931.45	14.20	3,089.76	1,794.31	7,959.11	2,190.07	2,459.32	1,945.27	2,017.74	28,624.90
Increase (Decrease)	176,444.37	(177,508.57)	(415.31)	4,348.41	914.77	3,896.06	(1,264.57)	(4,508.30)	(977.79)	4,263.89	4,115.23	(8,379.12)	929.07
512018 Safety Supplies/Expense													
Test Year	89,669.93	57,006.79	98,842.83	83,756.09	91,078.45	68,819.82	50,344.66	76,139.08	188,690.38	66,153.99	89,672.92	82,186.00	1,042,360.94
Prior Year	-	-	-	393.08	1,953.96	756.74	2,125.29	2,869.71	1,915.33	(809.10)	3,649.26	464.56	13,318.83
Increase (Decrease)	89,669.93	57,006.79	98,842.83	83,363.01	89,124.49	68,063.08	48,219.37	73,269.37	186,775.05	66,963.09	86,023.66	81,721.44	1,029,042.11
512020 Service Claims													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	245.70	-	-	-	-	-	-	245.70
Increase (Decrease)	-	-	-	-	-	(245.70)	-	-	-	-	-	-	(245.70)
512021 Landscaping													
Test Year	32,344.96	27,446.95	32,920.16	29,650.94	65,891.89	31,082.56	26,620.31	16,653.92	10,117.02	24,902.64	11,694.11	13,455.96	322,781.42
Prior Year	-	-	17,411.88	8,796.32	36,323.56	14,897.05	15,315.22	7,182.31	2,309.43	(339.82)	12,216.62	38,175.91	152,288.48
Increase (Decrease)	32,344.96	27,446.95	15,508.28	20,854.62	29,568.33	16,185.51	11,305.09	9,471.61	7,807.59	25,242.46	(522.51)	(24,719.95)	170,492.94
512022 Other Contracted Workers													
Test Year	281.67	303.33	260.00	260.00	564.57	1,325.00	2,640.00	40.00	(1,633.20)	4,774.00	-	(3,929.00)	4,886.37
Prior Year	-	260.00	-	351.94	379.50	200.72	379.16	-	401.05	260.00	260.00	325.00	2,817.37
Increase (Decrease)	281.67	43.33	260.00	(91.94)	185.07	1,124.28	2,260.84	40.00	(2,034.25)	4,514.00	(260.00)	(4,254.00)	2,069.00
512900 Other Plant and System Maintenance													
Test Year	7,492.36	4,715.33	27,139.95	3,861.52	7,745.46	20,453.26	5,696.48	3,667.06	20,553.89	17,108.56	19,532.99	(31,778.88)	106,187.98
Prior Year	25,606.27	7,639.23	7,701.62	5,705.95	3,839.74	5,377.47	2,754.68	(2,384.24)	54,841.12	(12,741.90)	5,535.26	12,069.31	115,944.51
Increase (Decrease)	(18,113.91)	(2,923.90)	19,438.33	(1,844.43)	3,905.72	15,075.79	2,941.80	6,051.30	(34,287.23)	29,850.46	13,997.73	(43,848.19)	(9,756.53)
512023 Pump Station R&M													
Test Year	-	-	1,105.00	-	1,105.00	-	-	-	-	-	-	1,105.00	3,315.00
Prior Year	-	-	-	-	-	-	-	1,500.00	-	1,105.00	-	-	2,605.00
Increase (Decrease)	-	-	1,105.00	-	1,105.00	-	-	(1,500.00)	-	(1,105.00)	-	1,105.00	710.00
512001 Shop Supplies and Tools													
Test Year	2,091.83	2,080.08	3,482.89	1,802.58	973.32	3,082.22	1,021.60	2,772.62	3,799.43	3,091.48	3,886.38	2,856.43	30,940.86
Prior Year	-	-	240.36	1,379.36	4,175.97	2,243.99	1,502.18	1,390.60	4,475.29	2,256.24	6,193.31	1,384.74	25,242.04
Increase (Decrease)	2,091.83	2,080.08	3,242.53	423.22	(3,202.65)	838.23	(480.58)	1,382.02	(675.86)	835.24	(2,306.93)	1,471.69	5,698.82
512002 Repairs and Maintenance													
Test Year	74,182.75	58,255.59	57,037.24	50,580.79	64,885.04	50,626.72	43,284.95	43,221.65	42,062.68	67,686.41	82,440.67	64,331.01	698,595.50
Prior Year	59,759.57	79,853.17	23,431.96	112,524.30	91,018.42	83,413.63	56,589.75	57,170.10	65,854.90	43,651.37	65,486.71	105,320.01	844,073.89
Increase (Decrease)	14,423.18	(21,597.58)	33,605.28	(61,943.51)	(26,133.38)	(32,786.91)	(13,304.80)	(13,948.45)	(23,792.22)	24,035.04	16,953.96	(40,989.00)	(145,478.39)

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
512003 Main Breaks													
Test Year	786.87	-	200.00	-	(200.00)	1,380.00	3,125.00	(400.00)	-	-	-	2,392.11	7,283.98
Prior Year	-	518.75	760.34	7,426.00	9,731.43	6,455.63	5,743.64	-	5,372.50	434.91	-	1,957.20	38,400.40
Increase (Decrease)	786.87	(518.75)	(560.34)	(7,426.00)	(9,931.43)	(5,075.63)	(2,618.64)	(400.00)	(5,372.50)	(434.91)	-	434.91	(31,116.42)
512005 Valve Repair													
Test Year	948.00	-	225.34	-	-	-	-	-	-	-	-	41.93	1,215.27
Prior Year	-	-	-	-	-	-	-	450.00	-	-	-	41.93	491.93
Increase (Decrease)	948.00	-	225.34	-	-	-	-	(450.00)	-	-	-	-	723.34
513002 Meter Supplies													
Test Year	-	-	-	-	-	-	-	-	-	-	-	5,095.82	5,095.82
Prior Year	-	-	51.67	255.90	1,185.44	617.68	579.34	-	2,444.60	-	3,912.08	1,183.74	10,230.45
Increase (Decrease)	-	-	(51.67)	(255.90)	(1,185.44)	(617.68)	(579.34)	-	(2,444.60)	-	(3,912.08)	3,912.08	(5,134.63)
513003 Pipe, Plate, Gasket													
Test Year	-	-	-	-	-	-	-	-	-	-	4,657.12	(4,651.78)	5.34
Prior Year	-	-	450.00	90.27	746.16	(157.77)	-	-	-	5.34	-	-	1,134.00
Increase (Decrease)	-	-	(450.00)	(90.27)	(746.16)	157.77	-	-	-	(5.34)	4,657.12	(4,651.78)	(1,128.66)
513007 Rig Equip													
Test Year	-	661.20	362.73	129.20	-	-	58.10	338.20	1,092.30	(374.37)	-	423.39	2,690.75
Prior Year	-	-	-	-	-	-	-	-	-	49.02	441.70	(441.70)	49.02
Increase (Decrease)	-	661.20	362.73	129.20	-	-	58.10	338.20	1,092.30	(423.39)	(441.70)	865.09	2,641.73
513008 Electrical Equip													
Test Year	151.26	-	1,501.54	78.65	373.63	217.87	901.72	-	(1,641.39)	874.16	6,561.09	(1,562.96)	7,455.57
Prior Year	-	-	743.14	6,867.76	(3,744.28)	6,335.72	989.46	749.83	2,658.01	-	5,872.29	-	20,471.93
Increase (Decrease)	151.26	-	758.40	(6,789.11)	4,117.91	(6,117.85)	(87.74)	(749.83)	(4,299.40)	874.16	688.80	(1,562.96)	(13,016.36)
513009 Lighting Supplies													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	76.56	-	-	-	42.68	-	-	-	-	-	119.24
Increase (Decrease)	-	-	(76.56)	-	-	-	(42.68)	-	-	-	-	-	(119.24)
513010 Plant Air System													
Test Year	183.83	-	57.67	300.00	415.00	-	-	-	256.80	8.38	205.54	2,978.05	4,405.27
Prior Year	-	-	500.00	600.00	-	-	170.56	-	137.07	(487.21)	3,429.18	250.00	4,599.60
Increase (Decrease)	183.83	-	(442.33)	(300.00)	415.00	-	(170.56)	-	119.73	495.59	(3,223.64)	2,728.05	(194.33)
513900 Other Materials and Supplies													
Test Year	26,490.46	16,489.26	49,451.19	24,498.25	11,681.40	18,647.85	12,958.20	29,347.55	1,520.70	9,777.24	20,991.28	13,906.26	235,759.64
Prior Year	5,898.55	1,801.21	9,383.11	52,311.85	7,306.17	21,178.07	22,955.37	14,873.99	44,556.03	4,460.77	18,644.09	21,569.92	224,939.13
Increase (Decrease)	20,591.91	14,688.05	40,068.08	(27,813.60)	4,375.23	(2,530.22)	(9,997.17)	14,473.56	(43,035.33)	5,316.47	2,347.19	(7,663.66)	10,820.51
514001 Chlorine													
Test Year	4,494.20	13,725.97	7,989.74	7,598.63	12,933.85	9,416.55	10,666.81	10,542.52	11,638.41	8,989.92	1,943.19	24,689.64	124,629.43
Prior Year	9,909.27	7,401.17	10,231.60	17,801.34	16,435.38	17,590.02	10,174.50	3,157.61	23,875.60	16,808.71	7,134.70	11,679.34	152,199.24
Increase (Decrease)	(5,415.07)	6,324.80	(2,241.86)	(10,202.71)	(3,501.53)	(8,173.47)	492.31	7,384.91	(12,237.19)	(7,818.79)	(5,191.51)	13,010.30	(27,569.81)
514002 Odor Control Chemicals													
Test Year	-	218.05	-	-	359.02	-	-	-	6,075.03	-	3,650.00	(3,493.98)	6,808.12
Prior Year	-	805.19	-	552.90	50.24	-	378.22	-	-	342.57	-	(186.55)	1,942.57
Increase (Decrease)	-	(587.14)	-	(552.90)	308.78	-	(378.22)	-	6,075.03	(342.57)	3,650.00	(3,307.43)	4,865.55

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
514900 Other Chemicals													
Test Year	51,301.47	45,046.34	64,596.40	47,432.34	69,234.16	64,397.39	45,235.16	82,685.08	61,664.95	57,572.62	16,028.75	54,246.07	659,440.73
Prior Year	61,163.35	34,201.97	41,347.83	80,978.06	58,541.86	73,473.60	41,248.92	43,391.12	42,813.67	50,481.48	23,489.16	53,876.80	605,007.82
Increase (Decrease)	(9,861.88)	10,844.37	23,248.57	(33,545.72)	10,692.30	(9,076.21)	3,986.24	39,293.96	18,851.28	7,091.14	(7,460.41)	369.27	54,432.91
515001 Laboratory Testing													
Test Year	28,105.88	16,859.80	23,683.98	32,501.80	12,092.26	41,900.49	10,856.33	24,489.06	36,827.15	(18,292.57)	(16,993.36)	88,645.45	280,676.27
Prior Year	-	-	575.84	349.92	10,871.09	4,052.49	6,423.96	(13,498.52)	913.40	2.73	27,960.05	25,396.74	63,047.70
Increase (Decrease)	28,105.88	16,859.80	23,108.14	32,151.88	1,221.17	37,848.00	4,432.37	37,987.58	35,913.75	(18,295.30)	(44,953.41)	63,248.71	217,628.57
515002 Test - Water/Sewer													
Test Year	19,372.05	18,463.24	25,589.03	18,346.82	18,649.90	29,784.17	25,191.80	17,391.18	5,423.30	44,431.13	(12,881.79)	740.92	210,501.75
Prior Year	29,247.79	53,567.62	43,700.60	58,824.62	82,225.66	50,045.83	34,242.96	48,979.80	53,506.70	2,651.73	(1,324.92)	30,963.45	486,631.84
Increase (Decrease)	(9,875.74)	(35,104.38)	(18,111.57)	(40,477.80)	(63,575.76)	(20,261.66)	(9,051.16)	(31,588.62)	(48,083.40)	41,779.40	(11,556.87)	(30,222.53)	(276,130.09)
515003 Test - Equipment/Chemical													
Test Year	1,752.85	6,320.50	1,158.73	4,129.59	(351.12)	484.22	2,375.26	1,394.82	6,791.61	(2,324.30)	4,467.22	7,523.60	33,722.98
Prior Year	6,139.53	5,583.44	1,300.69	4,257.72	8,743.97	(2,610.32)	4,269.31	2,643.05	8,981.53	2,476.06	3,898.46	3,292.00	48,975.44
Increase (Decrease)	(4,386.68)	737.06	(141.96)	(128.13)	(9,095.09)	3,094.54	(1,894.05)	(1,248.23)	(2,189.92)	(4,800.36)	568.76	4,231.60	(15,252.46)
515004 Test - Safe Drinking Water Act													
Test Year	35.00	105.17	314.82	39.47	35.00	70.00	124.41	404.91	93.48	141.84	220.67	597.29	2,182.06
Prior Year	-	-	-	-	-	-	157.50	-	689.18	-	854.80	105.00	1,806.48
Increase (Decrease)	35.00	105.17	314.82	39.47	35.00	70.00	(33.09)	404.91	(595.70)	141.84	(634.13)	492.29	375.58
516001 Service - Meter Reading													
Test Year	22,786.69	25,421.19	21,380.42	21,229.47	7,972.75	20,449.62	23,007.19	20,382.98	22,714.83	35,897.84	22,749.73	9,150.30	253,143.01
Prior Year	14,615.47	19,301.51	26,063.50	22,309.35	30,206.35	11,245.67	21,324.20	29,188.73	18,493.45	21,310.21	22,866.48	23,621.18	260,546.10
Increase (Decrease)	8,171.22	6,119.68	(4,683.08)	(1,079.88)	(22,233.60)	9,203.95	1,682.99	(8,805.75)	4,221.38	14,587.63	(116.75)	(14,470.88)	(7,403.09)
517001 Utility-Electric Power													
Test Year	177,369.24	176,838.48	175,044.03	134,573.91	227,812.69	178,766.63	181,405.61	157,182.73	205,168.42	149,311.93	202,515.67	181,195.98	2,147,185.32
Prior Year	151,158.65	154,370.54	170,014.38	170,999.30	174,907.49	175,188.02	178,288.41	172,380.83	183,800.37	181,788.13	176,495.45	174,740.00	2,064,131.57
Increase (Decrease)	26,210.59	22,467.94	5,029.65	(36,425.39)	52,905.20	3,578.61	3,117.20	(15,198.10)	21,368.05	(32,476.20)	26,020.22	6,455.98	83,053.75
521010 Salaries and Wages													
Test Year	403,923.01	538,954.35	387,661.70	416,891.76	415,605.72	443,027.52	479,370.96	463,077.79	518,555.96	469,608.58	465,545.23	231,537.10	5,233,759.68
Prior Year	614,484.11	611,717.21	503,674.31	502,369.11	500,502.75	509,664.85	651,069.85	509,797.98	519,007.97	401,345.46	409,636.73	355,708.72	6,088,979.05
Increase (Decrease)	(210,561.10)	(72,762.86)	(116,012.61)	(85,477.35)	(84,897.03)	(66,637.33)	(171,698.89)	(46,720.19)	(452.01)	68,263.12	55,908.50	(124,171.62)	(855,219.37)
521020 Salaries and Wages - Accrued													
Test Year	30,930.92	(140,888.46)	27,328.51	27,237.68	29,596.67	44,924.28	(142,821.16)	30,682.13	47,617.12	17,099.08	(4,273.36)	49,036.79	16,470.20
Prior Year	-	-	33,694.73	50,544.84	16,845.50	33,687.08	(134,745.50)	16,842.09	50,533.42	15,466.11	-	46,396.40	129,264.67
Increase (Decrease)	30,930.92	(140,888.46)	(6,366.22)	(23,307.16)	12,751.17	11,237.20	(8,075.66)	13,840.04	(2,916.30)	1,632.97	(4,273.36)	2,640.39	(112,794.47)
521040 Overtime													
Test Year	42,956.04	67,489.88	57,088.60	66,057.39	58,079.33	54,975.17	53,183.98	52,482.08	55,769.40	52,270.74	61,955.82	16,675.11	638,983.54
Prior Year	-	-	52,223.07	58,707.15	50,272.67	48,770.15	62,031.23	39,820.51	36,796.07	45,382.79	42,912.77	42,606.11	479,522.52
Increase (Decrease)	42,956.04	67,489.88	4,865.53	7,350.24	7,806.66	6,205.02	(8,847.25)	12,661.57	18,973.33	6,887.95	19,043.05	(25,931.00)	159,461.02
521060 Incentive Bonus													
Test Year	-	-	-	1,346.46	-	4,978.50	(2,375.00)	-	1,153.19	500.00	-	(500.00)	5,103.15
Prior Year	-	-	-	8,007.71	-	-	1,496.75	1,869.48	7,013.19	-	-	-	18,387.13
Increase (Decrease)	-	-	-	(6,661.25)	-	4,978.50	(3,871.75)	(1,869.48)	(5,860.00)	500.00	-	(500.00)	(13,283.98)

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
521070 EIP Bonus													
Test Year	6,846.50	6,837.34	6,759.61	6,759.75	6,763.87	6,814.72	6,811.88	6,813.61	(1,992.11)	7,084.18	7,084.93	6,382.86	72,967.14
Prior Year	-	-	17,969.18	17,975.80	17,957.46	17,938.87	17,935.23	17,925.82	17,948.35	-	-	20,551.97	146,202.68
Increase (Decrease)	6,846.50	6,837.34	(11,209.57)	(11,216.05)	(11,193.59)	(11,124.15)	(11,123.35)	(11,112.21)	(19,940.46)	7,084.18	7,084.93	(14,169.11)	(73,235.54)
521080 Bonus Other													
Test Year	-	-	750.00	-	-	-	989.70	1,487.16	-	1,635.82	-	(635.82)	4,226.86
Prior Year	-	-	187.67	-	-	-	6,187.05	-	-	-	1,000.00	-	7,374.72
Increase (Decrease)	-	-	562.33	-	-	-	(5,197.35)	1,487.16	-	1,635.82	(1,000.00)	(635.82)	(3,147.86)
522001 Capitalized Time													
Test Year	(43,249.90)	(67,213.38)	(61,629.39)	(66,478.50)	(72,709.13)	(107,196.79)	(113,945.97)	(93,282.07)	6,514.67	(129,293.67)	(119,677.45)	133,781.36	(734,380.22)
Prior Year	(62,884.44)	(54,491.33)	(56,805.39)	(32,688.16)	(44,403.51)	(41,448.38)	(68,299.02)	(26,813.21)	(27,738.58)	(30,742.66)	(40,412.20)	(44,034.90)	(530,761.78)
Increase (Decrease)	19,634.54	(12,722.05)	(4,824.00)	(33,790.34)	(28,305.62)	(65,748.41)	(45,646.95)	(66,468.86)	34,253.25	(98,551.01)	(79,265.25)	177,816.26	(203,618.44)
531001 401K Profit Sharing													
Test Year	16,612.68	18,618.66	12,208.53	13,442.07	13,791.64	14,146.96	15,191.23	14,110.42	14,294.61	14,697.14	15,242.26	9,012.22	171,368.42
Prior Year	18,927.32	19,769.30	17,833.84	11,171.87	13,987.44	24,675.32	20,249.41	16,970.72	35,474.51	13,340.69	13,175.14	12,435.79	218,011.35
Increase (Decrease)	(2,314.64)	(1,150.64)	(5,625.31)	2,270.20	(195.80)	(10,528.36)	(5,058.18)	(2,860.30)	(21,179.90)	1,356.45	2,067.12	(3,423.57)	(46,642.93)
531002 401K Match													
Test Year	16,109.15	16,847.34	11,445.85	12,584.26	12,160.38	13,010.13	14,199.19	12,526.31	12,878.90	13,960.27	13,952.11	6,083.20	155,757.09
Prior Year	16,101.27	19,225.71	14,504.82	13,437.37	14,718.76	14,762.36	18,485.92	14,706.64	20,161.28	11,192.46	11,237.91	11,565.21	180,099.71
Increase (Decrease)	7.88	(2,378.37)	(3,058.97)	(853.11)	(2,558.38)	(1,752.23)	(4,286.73)	(2,180.33)	(7,282.38)	2,767.81	2,714.20	(5,482.01)	(24,342.62)
532001 Health Admin and Stop Loss													
Test Year	12,658.42	14,414.51	13,422.81	13,466.53	13,436.08	13,360.19	13,079.27	13,571.16	13,569.51	14,722.01	14,317.63	13,016.90	163,035.02
Prior Year	18,864.99	18,824.27	19,263.60	19,218.50	19,022.83	13,908.87	17,465.86	18,298.82	16,911.58	14,699.57	13,410.31	13,946.66	203,835.86
Increase (Decrease)	(6,206.57)	(4,409.76)	(5,840.79)	(5,751.97)	(5,586.75)	(548.68)	(4,386.59)	(4,727.66)	(3,342.07)	22.44	907.32	(929.76)	(40,800.84)
532002 Dental													
Test Year	953.80	8,019.57	3,213.33	3,235.09	3,190.76	3,467.82	3,338.74	3,135.06	3,149.13	3,460.71	4,392.27	1,355.29	40,911.57
Prior Year	3,108.11	2,653.90	830.33	844.85	3,475.97	3,481.29	3,006.09	9,004.32	3,725.05	3,195.61	3,078.39	2,934.27	39,338.18
Increase (Decrease)	(2,154.31)	5,365.67	2,383.00	2,390.24	(285.21)	(13.47)	332.65	(5,869.26)	(575.92)	265.10	1,313.88	(1,578.98)	1,573.39
532005 Employee Insurance Deductions													
Test Year	(28,953.84)	(30,095.53)	(21,767.76)	(21,402.60)	(21,471.15)	(21,577.99)	(28,321.42)	(21,191.95)	(21,310.18)	(23,049.07)	(22,881.20)	(14,504.36)	(276,527.05)
Prior Year	(25,081.52)	(33,285.86)	(26,397.43)	(25,777.59)	(25,883.32)	(26,103.35)	(34,504.33)	(25,932.82)	(17,579.34)	(23,902.60)	(23,065.47)	(13,466.56)	(300,980.19)
Increase (Decrease)	(3,872.32)	3,190.33	4,629.67	4,374.99	4,412.17	4,525.36	6,182.91	4,740.87	(3,730.84)	853.53	184.27	(1,037.80)	24,453.14
532006 Health Insurance Claims													
Test Year	101,948.75	102,614.11	92,067.51	95,690.88	98,817.94	90,580.08	85,210.66	90,363.41	101,785.01	121,359.40	41,799.57	80,890.28	1,103,127.60
Prior Year	78,483.37	105,535.47	87,351.36	79,180.12	78,106.56	76,063.50	80,251.88	93,280.09	96,803.35	73,492.67	90,746.22	79,810.36	1,019,104.95
Increase (Decrease)	23,465.38	(2,921.36)	4,716.15	16,510.76	20,711.38	14,516.58	4,958.78	(2,916.68)	4,981.66	47,866.73	(48,946.65)	1,079.92	84,022.65
532009 Workers Compensation Insurance (WCB)													
Test Year	6,182.21	6,182.25	6,082.38	5,995.78	5,995.35	6,011.63	6,645.21	6,706.66	6,765.10	6,335.50	6,291.23	5,919.84	75,113.14
Prior Year	7,986.06	7,981.79	7,981.24	7,982.06	7,979.02	7,976.66	10,010.85	7,396.60	8,705.29	6,885.66	6,885.64	4,775.27	92,546.14
Increase (Decrease)	(1,803.85)	(1,799.54)	(1,898.86)	(1,986.28)	(1,983.67)	(1,965.03)	(3,365.64)	(689.94)	(1,940.19)	(550.16)	(594.41)	1,144.57	(17,433.00)
532012 Term Life Insurance													
Test Year	5,180.05	12,004.62	6,759.28	8,087.92	5,436.59	9,449.43	7,500.00	6,499.08	6,215.77	5,331.29	6,012.89	10,571.72	89,048.64
Prior Year	6,947.02	7,298.82	7,026.69	5,476.95	7,370.58	6,222.60	6,151.52	5,580.76	7,531.22	5,578.08	10,408.74	5,929.08	81,522.06
Increase (Decrease)	(1,766.97)	4,705.80	(267.41)	2,610.97	(1,933.99)	3,226.83	1,348.48	918.32	(1,315.45)	(246.79)	(4395.85)	4,642.64	7,526.58

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
532013 Term Life Insurance Opt													
Test Year	(2,287.24)	(1,829.20)	(1,346.99)	(1,349.43)	(1,356.09)	(1,348.78)	(1,701.37)	(1,281.01)	(1,290.08)	(1,444.90)	(1,448.41)	(322.78)	(17,006.28)
Prior Year	(1,630.74)	(7,080.01)	(2,389.75)	(1,472.78)	(1,473.34)	(1,429.34)	(1,876.42)	(1,469.37)	(972.15)	(1,441.53)	(1,444.30)	(330.26)	(23,009.99)
Increase (Decrease)	(656.50)	5,250.81	1,042.76	123.35	117.25	80.56	175.05	188.36	(317.93)	(3.37)	(4.11)	7.48	6,003.71
532014 Depend Life Insurance Opt													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	(660.20)	(871.91)	-	-	-	-	-	-	-	-	-	-	(1,532.11)
Increase (Decrease)	660.20	871.91	-	-	-	-	-	-	-	-	-	-	1,532.11
532016 Education / Tuition													
Test Year	-	-	-	-	-	-	-	-	-	-	-	239.97	239.97
Prior Year	56.45	-	-	-	-	-	-	-	659.36	115.55	124.42	-	955.78
Increase (Decrease)	(56.45)	-	-	-	-	-	-	-	(659.36)	(115.55)	(124.42)	239.97	(715.81)
532900 Other Employee Benefits													
Test Year	610.19	370.61	812.47	753.23	789.07	564.79	1,093.79	704.53	1,028.71	792.80	631.63	384.06	8,535.88
Prior Year	1,005.56	276.98	246.56	763.46	911.14	778.96	778.52	284.74	1,067.66	414.25	596.58	797.66	7,922.07
Increase (Decrease)	(395.37)	93.63	565.91	(10.23)	(122.07)	(214.17)	315.27	419.79	(38.95)	378.55	35.05	(413.60)	613.81
540100 Consulting													
Test Year	-	-	-	-	-	1,517.52	-	-	-	10,454.96	5,303.50	(15,758.46)	1,517.52
Prior Year	-	-	-	6,345.60	70.33	-	-	-	-	-	-	-	6,415.93
Increase (Decrease)	-	-	-	(6,345.60)	(70.33)	1,517.52	-	-	-	10,454.96	5,303.50	(15,758.46)	(4,898.41)
540200 Accounting and Audit													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	5,870.45	5,855.95	5,853.52	5,856.63	5,847.42	5,838.72	5,837.01	5,832.36	(42,920.32)	-	-	-	3,871.74
Increase (Decrease)	(5,870.45)	(5,855.95)	(5,853.52)	(5,856.63)	(5,847.42)	(5,838.72)	(5,837.01)	(5,832.36)	42,920.32	-	-	-	(3,871.74)
540400 Legal													
Test Year	2,561.86	500.00	1,372.56	1,250.93	-	4,676.63	22,318.71	6,055.88	5,696.36	(180.03)	19,728.59	(17,405.16)	46,576.33
Prior Year	(42,354.46)	47,912.21	2,049.79	-	2,377.20	36.95	2,213.31	1,737.33	2,090.49	2,143.40	-	-	18,206.22
Increase (Decrease)	44,916.32	(47,412.21)	(677.23)	1,250.93	(2,377.20)	4,639.68	20,105.40	4,318.55	3,605.87	(2,323.43)	19,728.59	(17,405.16)	28,370.11
540500 Payroll													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	375.43	2,526.43	709.91	-	1,992.47	781.31	1,534.24	-	1,422.51	-	-	-	9,342.30
Increase (Decrease)	(375.43)	(2,526.43)	(709.91)	-	(1,992.47)	(781.31)	(1,534.24)	-	(1,422.51)	-	-	-	(9,342.30)
540600 Tax													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	9,616.61	4,230.76	4,229.03	4,231.27	4,224.60	4,218.24	4,217.01	4,213.72	3,497.13	-	-	-	42,678.37
Increase (Decrease)	(9,616.61)	(4,230.76)	(4,229.03)	(4,231.27)	(4,224.60)	(4,218.24)	(4,217.01)	(4,213.72)	(3,497.13)	-	-	-	(42,678.37)
540700 Engineering													
Test Year	5,000.00	-	7,030.40	9,264.50	(4,474.80)	-	-	-	-	-	5,000.00	(4,365.50)	17,454.60
Prior Year	-	-	-	-	-	5,651.67	1,891.66	1,891.67	-	-	634.50	-	10,069.50
Increase (Decrease)	5,000.00	-	7,030.40	9,264.50	(4,474.80)	(5,651.67)	(1,891.66)	(1,891.67)	-	-	4,365.50	(4,365.50)	7,385.10
540800 Temporary Labor													
Test Year	440.00	-	-	-	-	-	-	-	-	-	-	1,323.75	1,763.75
Prior Year	4,629.50	3,580.95	4,295.60	1,465.02	2,873.32	6,310.45	2,554.94	2,689.84	5,371.47	-	1,323.75	-	35,094.84
Increase (Decrease)	(4,189.50)	(3,580.95)	(4,295.60)	(1,465.02)	(2,873.32)	(6,310.45)	(2,554.94)	(2,689.84)	(5,371.47)	-	(1,323.75)	1,323.75	(33,331.09)

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
541100 Management Fee													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	106,966.58	27,074.48	(453,690.15)	-	-	-	(0.00)	-	0.00	-	-	-	(319,649.09)
Increase (Decrease)	(106,966.58)	(27,074.48)	453,690.15	-	-	-	0.00	-	(0.00)	-	-	-	319,649.09
541200 Contractor Outside Services													
Test Year	-	-	-	-	-	540.00	-	-	-	-	-	(8,752.06)	(8,212.06)
Prior Year	-	-	-	379.50	6,373.76	7,757.65	21,638.61	33,209.09	9,174.47	(8,752.06)	-	-	69,781.02
Increase (Decrease)	-	-	-	(379.50)	(6,373.76)	(7,217.65)	(21,638.61)	(33,209.09)	(9,174.47)	8,752.06	-	(8,752.06)	(77,993.08)
541300 Employee Finder Fees													
Test Year	-	-	781.45	-	-	-	-	-	-	-	-	-	781.45
Prior Year	-	3,988.68	1,600.07	-	-	-	3,391.13	-	-	-	-	-	8,979.88
Increase (Decrease)	-	(3,988.68)	(818.62)	-	-	-	(3,391.13)	-	-	-	-	-	(8,198.43)
549000 Other Outside Services													
Test Year	11,489.81	17,816.47	9,018.48	10,444.05	12,394.05	10,287.14	10,788.17	5,291.58	18,685.75	21,261.23	23,050.90	(21,187.20)	129,340.43
Prior Year	28,950.75	(10,253.78)	14,777.70	13,352.17	32,092.43	11,900.92	23,391.70	12,838.69	56,964.26	4,982.98	8,553.14	9,588.81	207,139.77
Increase (Decrease)	(17,460.94)	28,070.25	(5,759.22)	(2,908.12)	(19,698.38)	(1,613.78)	(12,603.53)	(7,547.11)	(38,278.51)	16,278.25	14,497.76	(30,776.01)	(77,799.34)
550200 Computer Repair and Maintenance													
Test Year	-	-	-	10.12	-	-	-	-	-	-	-	955.63	965.75
Prior Year	17,062.22	24,854.97	33,630.98	43,993.48	18,121.17	28,154.91	(8,185.65)	19,069.38	108,827.74	-	-	955.63	286,484.83
Increase (Decrease)	(17,062.22)	(24,854.97)	(33,630.98)	(43,983.36)	(18,121.17)	(28,154.91)	8,185.65	(19,069.38)	(108,827.74)	-	-	-	(285,519.08)
550300 Computer Supplies													
Test Year	-	(1,734.07)	-	-	-	-	-	-	-	-	-	1,734.07	-
Prior Year	133.63	45.09	-	-	-	171.93	-	358.45	-	-	1,734.07	-	2,443.17
Increase (Decrease)	(133.63)	(1,779.16)	-	-	-	(171.93)	-	(358.45)	-	-	(1,734.07)	1,734.07	(2,443.17)
550400 Internet Services													
Test Year	-	-	-	-	-	-	-	68.65	288.59	151.48	126.16	(277.64)	357.24
Prior Year	3,488.33	5,248.52	4,909.66	1,133.27	4,133.25	2,547.30	3,905.65	3,763.07	3,404.86	-	-	-	32,533.91
Increase (Decrease)	(3,488.33)	(5,248.52)	(4,909.66)	(1,133.27)	(4,133.25)	(2,547.30)	(3,905.65)	(3,694.42)	(3,116.27)	151.48	126.16	(277.64)	(32,176.67)
550600 Computer Licensing													
Test Year	-	-	-	-	-	427.00	-	-	-	-	-	-	427.00
Prior Year	-	-	-	39.92	1,098.94	5,487.04	2,503.84	6,109.26	7,964.55	-	-	-	23,203.55
Increase (Decrease)	-	-	-	(39.92)	(1,098.94)	(5,060.04)	(2,503.84)	(6,109.26)	(7,964.55)	-	-	-	(22,776.55)
550700 Software													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	3,408.62	3,020.61	1,681.53	1,680.20	1,682.26	-	-	-	11,473.22
Increase (Decrease)	-	-	-	-	(3,408.62)	(3,020.61)	(1,681.53)	(1,680.20)	(1,682.26)	-	-	-	(11,473.22)
559900 Other Computer/IT Expenses													
Test Year	-	-	-	-	-	-	(85.87)	-	-	-	-	1,637.65	1,551.78
Prior Year	-	-	284.21	33.71	138.17	205.75	56.88	282.78	152.66	-	513.70	1,123.95	2,791.81
Increase (Decrease)	-	-	(284.21)	(33.71)	(138.17)	(205.75)	(142.75)	(282.78)	(152.66)	-	(513.70)	513.70	(1,240.03)
560100 General Liability Insurance													
Test Year	20,377.41	20,377.52	20,048.31	20,048.00	20,049.24	20,049.14	20,102.18	20,103.05	19,152.97	19,785.57	19,786.06	23,906.47	243,785.92
Prior Year	41,280.44	52,580.83	52,581.96	51,523.91	52,462.60	52,347.05	59,147.71	59,506.79	59,588.77	57,000.41	54,850.18	(48,372.49)	544,498.16
Increase (Decrease)	(20,903.03)	(32,203.31)	(32,533.65)	(31,475.91)	(32,413.36)	(32,297.91)	(39,045.53)	(39,403.74)	(40,435.80)	(37,214.84)	(35,064.12)	72,278.96	(300,712.24)

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
560200 Property Insurance													
Test Year	30,255.37	30,255.54	29,766.75	29,766.29	29,768.11	29,767.98	42,086.22	42,088.06	42,227.13	42,132.71	42,133.76	4,690.27	394,938.19
Prior Year	-	-	-	-	-	-	-	-	-	-	-	88,956.74	88,956.74
Increase (Decrease)	30,255.37	30,255.54	29,766.75	29,766.29	29,768.11	29,767.98	42,086.22	42,088.06	42,227.13	42,132.71	42,133.76	(84,266.47)	305,981.45
560300 Vehicle Insurance													
Test Year	10,085.23	10,085.29	9,922.36	9,922.19	9,922.80	9,922.76	10,580.19	10,580.63	10,580.50	10,580.16	10,580.41	6,651.51	119,414.03
Prior Year	8,772.60	8,772.88	8,773.19	8,773.28	8,773.25	8,773.23	11,049.03	11,048.97	11,049.41	11,028.84	6,908.67	9,874.57	113,597.92
Increase (Decrease)	1,312.63	1,312.41	1,149.17	1,148.91	1,149.55	1,149.53	(468.84)	(468.34)	(468.91)	(448.68)	3,671.74	(3,223.06)	5,816.11
560400 Uninsured Losses													
Test Year	9,300.01	-	10,884.59	4,595.83	13,837.89	2,358.79	-	-	68,721.19	-	18,078.18	2,378.16	130,154.64
Prior Year	-	-	-	-	-	-	-	-	-	-	-	20,456.34	20,456.34
Increase (Decrease)	9,300.01	-	10,884.59	4,595.83	13,837.89	2,358.79	-	-	68,721.19	-	18,078.18	(18,078.18)	109,698.30
560500 Other Insurance													
Test Year	8,691.75	8,898.78	9,690.47	10,188.50	8,012.37	8,801.70	8,115.41	8,315.76	45,092.75	5,629.23	5,629.37	12,962.09	140,028.18
Prior Year	9,610.23	2,545.25	15,861.46	7,350.02	4,463.86	10,463.36	5,477.56	549.62	1,661.98	823.40	3,216.68	20,180.61	82,204.03
Increase (Decrease)	(918.48)	6,353.53	(6,170.99)	2,838.48	3,548.51	(1,661.66)	2,637.85	7,766.14	43,430.77	4,805.83	2,412.69	(7,218.52)	57,824.15
571100 Building Rent													
Test Year	20,466.59	20,465.65	19,882.49	15,502.91	19,883.10	7,567.82	16,415.71	16,120.47	15,941.13	16,000.86	18,915.63	25,647.48	212,809.84
Prior Year	34,188.16	35,449.09	30,008.32	26,562.60	27,734.93	38,522.94	28,023.74	31,682.04	30,136.11	19,531.20	20,566.26	20,466.51	342,871.90
Increase (Decrease)	(13,721.57)	(14,983.44)	(10,125.83)	(11,059.69)	(7,851.83)	(30,955.12)	(11,608.03)	(15,561.57)	(14,194.98)	(3,530.34)	(1,650.63)	5,180.97	(130,062.06)
581100 Office Supplies													
Test Year	1,686.41	1,176.20	805.28	1,875.57	483.83	1,985.47	1,437.35	1,295.76	223.00	1,727.28	2,740.86	609.45	16,046.46
Prior Year	2,114.78	1,844.54	316.08	3,252.23	765.15	1,154.25	2,116.74	1,479.87	5,834.23	3,418.43	820.32	838.84	23,955.46
Increase (Decrease)	(428.37)	(668.34)	489.20	(1,376.66)	(281.32)	831.22	(679.39)	(184.11)	(5,611.23)	(1,691.15)	1,920.54	(229.39)	(7,909.00)
581200 Kitchen Supplies													
Test Year	116.77	148.00	194.65	516.67	619.86	253.11	288.24	325.18	217.26	118.79	72.56	351.14	3,222.23
Prior Year	358.21	46.41	-	595.66	131.63	148.52	108.92	153.71	296.72	144.12	200.64	197.73	2,382.27
Increase (Decrease)	(241.44)	101.59	194.65	(78.99)	488.23	104.59	179.32	171.47	(79.46)	(25.33)	(128.08)	153.41	839.96
581300 Cleaning Supplies													
Test Year	113.90	132.73	514.14	82.35	434.72	121.48	58.56	51.16	66.88	44.81	95.32	445.02	2,161.07
Prior Year	1,432.32	2,054.11	264.18	1,247.13	724.05	77.14	414.82	50.83	52.50	123.60	292.30	169.25	6,902.23
Increase (Decrease)	(1,318.42)	(1,921.38)	249.96	(1,164.78)	(289.33)	44.34	(356.26)	0.33	14.38	(78.79)	(196.98)	275.77	(4,741.16)
582100 Office Equipment													
Test Year	-	-	1,512.84	632.42	-	444.64	144.77	424.79	119.16	198.05	602.61	(288.05)	3,791.23
Prior Year	-	-	-	-	208.33	-	-	44.06	1,236.39	228.50	284.11	-	2,001.39
Increase (Decrease)	-	-	1,512.84	632.42	(208.33)	444.64	144.77	380.73	(1,117.23)	(30.45)	318.50	(288.05)	1,789.84
583100 Office Printing/Blueprints													
Test Year	904.97	1,039.86	920.96	741.49	1,795.82	829.44	982.96	3,208.92	2,323.74	786.30	294.22	2,131.30	15,959.98
Prior Year	1,128.56	663.13	1,456.06	1,690.89	1,710.56	813.01	683.59	835.61	472.25	985.05	1,496.74	730.03	12,665.48
Increase (Decrease)	(223.59)	376.73	(535.10)	(949.40)	85.26	16.43	299.37	2,373.31	1,851.49	(198.75)	(1,202.52)	1,401.27	3,294.50
583300 Artwork, Display and Banner													
Test Year	-	-	-	-	-	169.87	-	-	-	-	-	(10.63)	159.24
Prior Year	-	-	10.63	10.63	-	-	-	-	-	-	-	(10.63)	10.63
Increase (Decrease)	-	-	(10.63)	(10.63)	-	169.87	-	-	-	-	-	-	148.61

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
583400 Office Shipping Charges/Postage/Courier													
Test Year	2,345.41	2,830.50	2,389.56	10,376.65	(1,885.70)	2,704.44	1,428.45	8,134.61	6,044.20	2,129.76	2,081.60	1,763.01	40,342.49
Prior Year	5,824.35	2,174.82	2,682.73	8,503.97	5,246.22	8,141.82	2,002.57	2,472.42	3,515.16	1,309.79	828.26	3,836.32	46,538.43
Increase (Decrease)	(3,478.94)	655.68	(293.17)	1,872.68	(7,131.92)	(5,437.38)	(574.12)	5,662.19	2,529.04	819.97	1,253.34	(2,073.31)	(6,195.94)
584100 Office Electric													
Test Year	313.98	265.88	381.00	467.32	261.08	353.91	499.02	32.66	286.35	1,012.62	707.81	(701.87)	3,879.76
Prior Year	381.94	294.04	207.27	664.97	102.83	1,919.38	135.91	758.01	755.97	636.14	145.49	236.93	6,238.88
Increase (Decrease)	(67.96)	(28.16)	173.73	(197.65)	158.25	(1,565.47)	363.11	(725.35)	(469.62)	376.48	562.32	(938.80)	(2,359.12)
584200 Office Gas/Heat													
Test Year	153.29	107.98	154.01	-	61.40	40.19	49.20	26.01	26.20	46.22	184.51	642.47	1,491.48
Prior Year	218.09	149.97	107.61	90.87	37.25	186.12	-	(5.29)	214.14	264.06	270.55	338.59	1,871.96
Increase (Decrease)	(64.80)	(41.99)	46.40	(90.87)	24.15	(145.93)	49.20	31.30	(187.94)	(217.84)	(86.04)	303.88	(380.48)
584300 Office Water													
Test Year	1,189.90	1,152.81	3,529.41	2,541.21	563.06	2,758.16	7,636.39	2,735.87	9,620.02	1,467.55	169.44	6,817.82	40,181.64
Prior Year	572.10	3,014.21	1,756.08	4,491.90	1,543.57	2,997.17	6,759.25	3,813.77	4,028.25	5,303.74	350.84	2,800.23	37,431.11
Increase (Decrease)	617.80	(1,861.40)	1,773.33	(1,950.69)	(980.51)	(239.01)	877.14	(1,077.90)	5,591.77	(3,836.19)	(181.40)	4,017.59	2,750.53
584900 Office Other Utilities													
Test Year	19.56	14.92	20.59	8.89	31.37	21.53	21.69	21.34	19.40	27.94	15.15	533.46	755.84
Prior Year	234.39	552.92	14.42	565.07	33.69	675.47	536.15	45.27	7.50	171.69	212.10	192.76	3,241.43
Increase (Decrease)	(214.83)	(538.00)	6.17	(556.18)	(2.32)	(653.94)	(514.46)	(23.93)	11.90	(143.75)	(196.95)	340.70	(2,485.59)
585100 Office Garbage Disposal/Removal													
Test Year	8,552.68	12,543.32	9,059.76	8,584.43	8,527.24	12,013.78	6,840.45	9,111.74	8,830.57	13,330.71	9,765.26	7,384.72	114,544.66
Prior Year	11,824.96	5,787.99	11,228.09	14,956.57	15,724.69	13,489.42	8,114.78	12,612.69	14,897.22	5,916.22	12,256.92	12,307.55	139,117.10
Increase (Decrease)	(3,272.28)	6,755.33	(2,168.33)	(6,372.14)	(7,197.45)	(1,475.64)	(1,274.33)	(3,500.95)	(6,066.65)	7,414.49	(2,491.66)	(4,922.83)	(24,572.44)
585200 Office Landscape/Mowing													
Test Year	415.00	1,250.00	7,050.00	1,250.00	565.00	1,250.00	1,250.00	1,250.00	12,427.86	-	-	(16,243.38)	10,464.48
Prior Year	33,533.48	26,602.93	31,269.83	4,866.67	46,055.00	15,569.99	21,627.39	15,682.75	18,525.73	(12,501.33)	(5,046.96)	1,304.91	197,490.39
Increase (Decrease)	(33,118.48)	(25,352.93)	(24,219.83)	(3,616.67)	(45,490.00)	(14,319.99)	(20,377.39)	(14,432.75)	(6,097.87)	12,501.33	5,046.96	(17,548.29)	(187,025.91)
585400 Office Security/ Alarm System													
Test Year	-	840.00	540.00	1,612.52	-	-	-	-	-	-	-	-	2,992.52
Prior Year	836.00	-	1,891.43	1,310.69	-	-	1,260.00	-	-	-	-	-	5,298.12
Increase (Decrease)	(836.00)	840.00	(1,351.43)	301.83	-	-	(1,260.00)	-	-	-	-	-	(2,305.60)
585500 Office Cleaning Services													
Test Year	432.69	-	200.00	244.27	155.73	200.00	207.27	200.00	400.00	287.54	491.66	(179.20)	2,639.96
Prior Year	200.00	200.00	525.00	205.32	807.34	469.29	775.71	506.43	478.57	400.00	200.00	-	4,767.66
Increase (Decrease)	232.69	(200.00)	(325.00)	38.95	(651.61)	(269.29)	(568.44)	(306.43)	(78.57)	(112.46)	291.66	(179.20)	(2,127.70)
585900 Other Office Maintenance													
Test Year	354.24	392.53	571.76	(90.05)	133.62	208.62	1,654.82	133.62	327.25	223.62	1,806.66	(1,131.06)	4,585.63
Prior Year	536.14	455.21	530.72	4,177.24	4,417.78	4,874.05	3,972.38	4,249.50	4,962.10	799.01	133.62	(33.41)	29,074.34
Increase (Decrease)	(181.90)	(62.68)	41.04	(4,267.29)	(4,284.16)	(4,665.43)	(2,317.56)	(4,115.88)	(4,634.85)	(575.39)	1,673.04	(1,097.65)	(24,488.71)
586100 Landline/Telephone/Fax													
Test Year	1,524.85	6,195.46	3,913.69	2,588.32	7,180.52	1,754.21	5,914.94	1,687.06	5,689.75	7,288.07	186.85	(2,052.09)	41,871.63
Prior Year	26,662.50	23,034.87	27,033.53	29,669.60	9,671.73	31,395.85	11,016.51	8,991.54	21,352.80	2,126.81	393.24	2,902.78	194,251.76
Increase (Decrease)	(25,137.65)	(16,839.41)	(23,119.84)	(27,081.28)	(2,491.21)	(29,641.64)	(5,101.57)	(7,304.48)	(15,663.05)	5,161.26	(206.39)	(4,954.87)	(152,380.13)

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
586200 Cellular/Mobile Phones													
Test Year	-	-	-	-	-	3,080.99	9,717.45	8,886.24	25,510.30	-	(1,139.71)	1,139.71	47,194.98
Prior Year	-	-	26.50	-	-	-	50.65	-	51.85	-	-	-	129.00
Increase (Decrease)	-	-	(26.50)	-	-	3,080.99	9,666.80	8,886.24	25,458.45	-	(1,139.71)	1,139.71	47,065.98
587100 Holiday Events/Picnics													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
587300 Meals and Entertainment - 50% Tax Deductible													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	-	-	-	35.49	-	-	-	35.49
Increase (Decrease)	-	-	-	-	-	-	-	-	(35.49)	-	-	-	(35.49)
587500 Answering Service													
Test Year	-	964.48	928.72	971.86	1,731.96	948.79	1,078.67	1,176.08	1,941.57	-	999.58	2,803.55	13,545.26
Prior Year	591.04	1,246.25	1,641.04	23.68	995.67	1,826.32	-	985.82	801.30	930.26	980.40	1,892.47	11,914.25
Increase (Decrease)	(591.04)	(281.77)	(712.32)	948.18	736.29	(877.53)	1,078.67	190.26	1,140.27	(930.26)	19.18	911.08	1,631.01
587900 Other Office Expenses													
Test Year	187.04	528.64	311.78	1,171.97	676.06	474.91	174.05	786.74	255.24	164.18	197.32	704.44	5,632.37
Prior Year	743.25	973.49	280.35	2,325.24	1,046.29	3,140.12	741.25	1,055.51	1,123.07	363.86	368.85	333.23	12,494.51
Increase (Decrease)	(556.21)	(444.85)	31.43	(1,153.27)	(370.23)	(2,665.21)	(567.20)	(268.77)	(867.83)	(199.68)	(171.53)	371.21	(6,862.14)
591000 Accommodation/Hotel/Lodging													
Test Year	588.28	99.89	342.85	1,625.62	1,548.65	4,309.22	(751.52)	1,725.97	718.62	332.35	270.01	20.47	10,830.41
Prior Year	1,224.43	2,332.89	80.51	754.36	1,245.45	134.66	336.66	112.21	-	105.77	212.01	305.05	6,844.00
Increase (Decrease)	(636.15)	(2,233.00)	262.34	871.26	303.20	4,174.56	(1,088.18)	1,613.76	718.62	226.58	58.00	(284.58)	3,986.41
592000 Airfare													
Test Year	-	-	(38.18)	-	-	-	-	-	-	-	-	-	(38.18)
Prior Year	563.26	2,209.25	89.44	-	-	-	-	-	-	-	-	-	2,861.95
Increase (Decrease)	(563.26)	(2,209.25)	(127.62)	-	-	-	-	-	-	-	-	-	(2,900.13)
593000 Transportation excl. Airfare													
Test Year	-	135.14	172.21	276.46	1,066.58	-	218.68	131.63	-	88.04	-	607.08	2,695.82
Prior Year	501.35	296.17	269.03	89.86	4.72	249.93	1,018.25	244.48	1,508.21	229.18	143.74	322.20	4,877.12
Increase (Decrease)	(501.35)	(161.03)	(96.82)	186.60	1,061.86	(249.93)	(799.57)	(112.85)	(1,508.21)	(141.14)	(143.74)	284.88	(2,181.30)
594000 Travel - Meals and Entertainment													
Test Year	-	-	-	-	-	-	-	(149.40)	-	19.86	-	131.96	2.42
Prior Year	690.01	1,285.78	70.02	107.04	27.34	170.57	78.70	56.84	(3,240.09)	69.62	82.20	-	(601.97)
Increase (Decrease)	(690.01)	(1,285.78)	(70.02)	(107.04)	(27.34)	(170.57)	(78.70)	(206.24)	3,240.09	(49.76)	(82.20)	131.96	604.39
595000 Travel - Meals and Entertainment - 50% Tax Deductible													
Test Year	237.53	199.11	222.19	652.37	421.27	915.06	528.92	1,023.97	441.50	105.65	214.89	(150.01)	4,812.45
Prior Year	-	-	-	-	-	-	-	-	3,258.22	-	10.35	160.18	3,428.75
Increase (Decrease)	237.53	199.11	222.19	652.37	421.27	915.06	528.92	1,023.97	(2,816.72)	105.65	204.54	(310.19)	1,383.70
599900 Other Travel													
Test Year	140.91	1,347.80	1,887.09	1,466.16	2,050.02	2,589.56	6,031.47	969.80	3,799.43	2,905.19	332.56	(603.99)	22,916.00
Prior Year	418.79	(629.26)	141.03	685.53	2,185.92	1,345.04	2,480.07	727.81	3,153.38	639.59	1,782.07	212.10	13,142.07

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
Increase (Decrease)	(277.88)	1,977.06	1,746.06	780.63	(135.90)	1,244.52	3,551.40	241.99	646.05	2,265.60	(1,449.51)	(816.09)	9,773.93
601000 Vehicle Leasing													
Test Year	3,284.52	38.57	2,827.15	379.42	1,449.13	861.30	-	963.90	414.78	281.09	152.06	188.91	10,840.83
Prior Year	2,678.94	557.33	1,290.89	3,068.99	-	-	823.35	-	1,141.56	380.21	1,468.84	(1,226.99)	10,183.12
Increase (Decrease)	605.58	(518.76)	1,536.26	(2,689.57)	1,449.13	861.30	(823.35)	963.90	(726.78)	(99.12)	(1,316.78)	1,415.90	657.71
602000 Vehicle Fuel													
Test Year	25,062.42	26,066.07	25,215.72	28,686.84	30,017.12	26,674.86	24,443.17	27,450.44	26,563.60	30,158.91	29,554.76	4,027.79	303,921.70
Prior Year	17,498.53	14,445.72	19,315.54	19,320.34	19,355.37	20,221.63	18,283.13	16,384.79	16,792.65	17,040.01	20,545.56	26,155.89	225,359.16
Increase (Decrease)	7,563.89	11,620.35	5,900.18	9,366.50	10,661.75	6,453.23	6,160.04	11,065.65	9,770.95	13,118.90	9,009.20	(22,128.10)	78,562.54
603000 Vehicle Repairs and Maintenance													
Test Year	15,581.28	18,716.65	11,079.57	11,924.31	12,761.94	6,551.47	13,872.28	12,592.69	16,299.02	7,842.56	15,539.56	12,077.65	154,838.98
Prior Year	12,058.22	22,788.42	9,180.63	6,833.34	15,203.79	9,203.46	10,070.96	8,858.20	13,601.69	9,307.36	16,507.77	9,644.64	143,258.48
Increase (Decrease)	3,523.06	(4,071.77)	1,898.94	5,090.97	(2,441.85)	(2,651.99)	3,801.32	3,734.49	2,697.33	(1,464.80)	(968.21)	2,433.01	11,580.50
604000 Vehicle Registration/Licensing Fees													
Test Year	41.08	174.85	-	-	13.32	85.77	-	-	-	42.71	217.24	(246.41)	328.56
Prior Year	-	-	-	-	14.08	23.65	-	-	-	-	-	13.54	51.27
Increase (Decrease)	41.08	174.85	-	-	(0.76)	62.12	-	-	-	42.71	217.24	(259.95)	277.29
609000 Vehicle - Other Costs													
Test Year	(428.38)	2,251.67	2,357.70	1,741.60	4,187.24	778.93	1,676.67	1,924.18	1,656.14	1,917.73	127.36	5,424.50	23,615.34
Prior Year	1,623.29	1,639.52	1,639.56	24.08	(859.18)	2,361.90	4,997.51	1,645.68	5,239.39	169.96	2,780.20	4,519.43	25,781.34
Increase (Decrease)	(2,051.67)	612.15	718.14	1,717.52	5,046.42	(1,582.97)	(3,320.84)	278.50	(3,583.25)	1,747.77	(2,652.84)	905.07	(2,166.00)
611100 Rate Case Amortization													
Test Year	17,455.89	17,455.98	17,173.99	17,173.71	17,174.77	17,174.69	17,176.13	17,176.88	17,176.65	17,176.12	17,176.54	21,713.57	211,204.92
Prior Year	17,681.64	17,682.22	17,650.75	17,650.90	17,902.79	17,714.14	17,714.22	17,714.19	11,684.21	17,044.41	17,044.45	21,977.37	209,461.29
Increase (Decrease)	(225.75)	(226.24)	(476.76)	(477.19)	(728.02)	(539.45)	(538.09)	(537.31)	5,492.44	131.71	132.09	(263.80)	1,743.63
612100 Regulatory Fees													
Test Year	1,194.41	696.75	2,835.10	-	-	-	-	-	-	-	-	9,362.97	14,089.23
Prior Year	-	13,384.37	-	-	-	1,254.08	-	64,688.23	2,794.40	8,147.26	693.15	522.56	91,484.05
Increase (Decrease)	1,194.41	(12,687.62)	2,835.10	-	-	(1,254.08)	-	(64,688.23)	(2,794.40)	(8,147.26)	(693.15)	8,840.41	(77,394.82)
612900 Other Regulatory Expenses													
Test Year	-	-	1,302.43	-	-	-	43,387.83	140.32	21,293.77	28,208.14	24,236.10	(52,444.24)	66,124.35
Prior Year	-	-	-	-	-	-	55,127.24	(55,127.13)	0.00	-	-	-	0.11
Increase (Decrease)	-	-	1,302.43	-	-	-	(11,739.41)	55,267.45	21,293.77	28,208.14	24,236.10	(52,444.24)	66,124.24
621100 Advertising													
Test Year	-	-	-	-	47.47	42.79	-	-	-	-	-	-	90.26
Prior Year	-	-	-	-	-	-	-	33.59	198.35	-	-	-	231.94
Increase (Decrease)	-	-	-	-	47.47	42.79	-	(33.59)	(198.35)	-	-	-	(141.68)
622100 Bank Service Charges													
Test Year	354.70	318.89	377.19	249.93	251.99	(224.50)	-	12.00	-	-	-	917.90	2,258.10
Prior Year	4,937.51	1,390.98	1,592.18	2,044.94	1,120.16	(6,142.65)	11,456.87	7,517.88	6,599.45	323.46	299.54	294.90	31,435.22
Increase (Decrease)	(4,582.81)	(1,072.09)	(1,214.99)	(1,795.01)	(868.17)	5,918.15	(11,456.87)	(7,505.88)	(6,599.45)	(323.46)	(299.54)	623.00	(29,177.12)
623100 Donations for Registered Charities													
Test Year	-	-	-	9,792.50	-	-	-	-	222.54	-	-	-	10,015.04
Prior Year	-	-	-	-	-	-	-	-	29,860.06	-	-	-	29,860.06

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
Increase (Decrease)	-	-	-	9,792.50	-	-	-	-	(29,637.52)	-	-	-	(19,845.02)
624100 License Fees													
Test Year	78.22	-	1.57	29.38	-	-	108.11	548.83	2,098.00	668.50	138.53	552.40	4,223.54
Prior Year	171.30	286.78	-	-	-	-	-	265.26	1,904.86	583.43	776.00	-	3,987.63
Increase (Decrease)	(93.08)	(286.78)	1.57	29.38	-	-	108.11	283.57	193.14	85.07	(637.47)	552.40	235.91
625100 Penalties and Fines													
Test Year	-	-	-	-	887.32	-	-	2,822.54	1,139.11	467.15	-	1,625.51	6,941.63
Prior Year	1,072.88	-	-	400.00	-	893.87	2,211.25	893.87	640.56	362.70	840.25	889.71	8,205.09
Increase (Decrease)	(1,072.88)	-	-	(400.00)	887.32	(893.87)	(2,211.25)	1,928.67	498.55	104.45	(840.25)	735.80	(1,263.46)
626100 Education and Training													
Test Year	180.73	860.44	511.18	961.03	1,409.11	323.39	2,313.71	2,998.59	1,349.33	2,118.28	1,503.96	750.07	15,279.82
Prior Year	(647.73)	2,195.71	776.33	487.80	709.20	998.29	1,590.07	674.57	1,874.51	599.66	1,545.36	2,227.29	13,031.06
Increase (Decrease)	828.46	(1,335.27)	(265.15)	473.23	699.91	(674.90)	723.64	2,324.02	(525.18)	1,518.62	(41.40)	(1,477.22)	2,248.76
627100 Bad Debt Expense													
Test Year	(989.50)	(126.87)	158,826.51	26,844.72	28,739.83	25,175.53	18,597.89	27,525.20	19,842.83	26,629.64	22,798.27	(50,827.00)	303,037.05
Prior Year	1,189.57	28,482.37	5,359.21	8,624.22	9,965.83	2,870.58	(1,915.46)	(1,116.86)	(416.33)	(133.29)	(1,218.67)	(47.13)	51,644.04
Increase (Decrease)	(2,179.07)	(28,609.24)	153,467.30	18,220.50	18,774.00	22,304.95	20,513.35	28,642.06	20,259.16	26,762.93	24,016.94	(50,779.87)	251,393.01
627200 Bad Debt Collection Expense													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	370.09	294.70	235.42	265.20	104.61	97.85	-	129.81	154.27	-	-	-	1,651.95
Increase (Decrease)	(370.09)	(294.70)	(235.42)	(265.20)	(104.61)	(97.85)	-	(129.81)	(154.27)	-	-	-	(1,651.95)
627300 Uncollectible Accounts Accrual													
Test Year	40,598.00	24,089.00	(119,377.00)	28,274.00	10,277.00	6,813.00	40,795.00	(5,402.00)	5,459.00	8,272.00	(1,680.00)	36,413.00	74,531.00
Prior Year	24,030.00	17,117.00	15,127.00	30,779.00	36,797.00	39,854.00	50,594.00	49,385.00	(12,499.00)	10,491.00	20,656.00	11,858.00	294,189.00
Increase (Decrease)	16,568.00	6,972.00	(134,504.00)	(2,505.00)	(26,520.00)	(33,041.00)	(9,799.00)	(54,787.00)	17,958.00	(2,219.00)	(22,336.00)	24,555.00	(219,658.00)
628300 Billing Postage													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	(2,258.01)	2,532.97	18,666.57	(9,647.78)	(2,505.40)	13,149.68	(60,928.44)	77,655.05	(27,413.65)	-	-	-	9,250.99
Increase (Decrease)	2,258.01	(2,532.97)	(18,666.57)	9,647.78	2,505.40	(13,149.68)	60,928.44	(77,655.05)	27,413.65	-	-	-	(9,250.99)
628400 Customer Service Printing													
Test Year	14,695.00	26,751.05	19,198.98	16,367.29	17,830.04	1,251.51	23,047.69	25,423.73	28,395.46	17,243.33	13,461.05	42,641.85	246,306.98
Prior Year	18,523.65	17,122.70	8,613.67	22,583.51	15,852.17	4,682.22	9,463.16	7,923.28	56,394.69	7,969.46	-	65,376.77	234,505.28
Increase (Decrease)	(3,828.65)	9,628.35	10,585.31	(6,216.22)	1,977.87	(3,430.71)	13,584.53	17,500.45	(27,999.23)	9,273.87	13,461.05	(22,734.92)	11,801.70
629100 Memberships and Dues													
Test Year	2,550.19	132.25	1,550.49	3,023.12	3,761.10	922.30	2,412.02	840.26	5,786.90	1,959.15	1,883.33	13,648.03	38,469.14
Prior Year	1,020.10	129.34	14,341.55	10,856.14	(2,450.01)	2,737.41	457.84	593.77	1,352.04	348.35	492.55	16,649.61	46,528.69
Increase (Decrease)	1,530.09	2.91	(12,791.06)	(7,833.02)	6,211.11	(1,815.11)	1,954.18	246.49	4,434.86	1,610.80	1,390.78	(3,001.58)	(8,059.55)
629500 Credit Card Expense Clearing													
Test Year	(3,785.53)	4,895.21	(9,510.30)	3,289.64	17,328.34	(13,952.30)	9,419.08	(16,007.00)	(2,305.54)	(799.69)	16,724.60	11,331.96	16,628.47
Prior Year	-	-	(1,454.27)	(456.85)	2,888.73	992.96	(276.55)	719.00	1,098.68	15,493.23	271.75	11,491.89	30,768.57
Increase (Decrease)	(3,785.53)	4,895.21	(8,056.03)	3,746.49	14,439.61	(14,945.26)	9,695.63	(16,726.00)	(3,404.22)	(16,292.92)	16,452.85	(159.93)	(14,140.10)
629600 Credit Card/Cash Expense - Unallocated													
Test Year	-	-	-	-	-	-	-	-	-	-	-	(14,976.10)	(14,976.10)

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
Prior Year	-	-	-	-	-	-	-	-	15,311.57	(14,976.10)	-	-	335.47
Increase (Decrease)	-	-	-	-	-	-	-	-	(15,311.57)	14,976.10	-	(14,976.10)	(15,311.57)
629900 Other Misc Expense													
Test Year	17,490.74	900.93	2,527.73	4,640.59	1,299.72	6,131.29	1,947.41	59,340.73	(49,726.22)	(34.29)	(2,510.03)	22,426.07	64,434.67
Prior Year	(614,287.31)	451,729.17	2,984.10	22,776.68	(13,716.55)	3,558.28	2,114.27	(2,660.73)	3,150.38	8,424.12	9,577.93	1,879.70	(124,469.96)
Increase (Decrease)	631,778.05	(450,828.24)	(456.37)	(18,136.09)	15,016.27	2,573.01	(166.86)	62,001.46	(52,876.60)	(8,458.41)	(12,087.96)	20,546.37	188,904.63
630002 Commission Ordered Adjustments													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	597.13	(668,505.27)	-	-	-	-	-	-	-	-	-	-	(667,908.14)
Increase (Decrease)	(597.13)	668,505.27	-	-	-	-	-	-	-	-	-	-	667,908.14
641100 FICA													
Test Year	41,076.33	33,660.20	32,400.64	35,130.28	35,106.63	38,104.55	29,604.05	38,348.03	39,503.95	39,434.48	37,481.44	22,393.42	422,244.00
Prior Year	47,698.40	40,542.90	41,739.42	39,089.30	39,246.34	40,697.86	39,568.09	37,520.93	40,389.79	33,513.75	32,318.45	33,477.14	465,802.37
Increase (Decrease)	(6,622.07)	(6,882.70)	(9,338.78)	(3,959.02)	(4,139.71)	(2,593.31)	(9,964.04)	827.10	(885.84)	5,920.73	5,162.99	(11,083.72)	(43,558.37)
642100 Federal Unemployment Tax													
Test Year	93.37	118.76	73.31	91.25	62.42	87.95	106.66	40.44	32.07	2,753.77	1,036.29	(67.22)	4,429.07
Prior Year	(66.10)	22.63	6.24	(74.26)	(2.97)	(6.68)	28.12	2.72	(13.48)	2,331.22	1,125.08	266.54	3,619.06
Increase (Decrease)	159.47	96.13	67.07	165.51	65.39	94.63	78.54	37.72	45.55	422.55	(88.79)	(333.76)	810.01
642200 State Unemployment Tax													
Test Year	1,745.73	1,209.42	737.68	944.01	694.24	463.61	(144.68)	324.79	292.51	3,141.52	2,661.81	(551.70)	11,518.94
Prior Year	1,101.59	837.59	572.49	355.03	278.42	390.44	(437.78)	46.50	76.41	2,859.62	768.57	1,623.44	8,472.32
Increase (Decrease)	644.14	371.83	165.19	588.98	415.82	73.17	293.10	278.29	216.10	281.90	1,893.24	(2,175.14)	3,046.62
643100 Franchise Taxes													
Test Year	-	-	-	-	-	-	-	-	120,946.00	-	-	-	120,946.00
Prior Year	-	60.51	-	(17,773.70)	-	-	-	394.35	116,067.49	-	-	-	98,748.65
Increase (Decrease)	-	(60.51)	-	17,773.70	-	-	-	(394.35)	4,878.51	-	-	-	22,197.35
643300 Personal Property Taxes													
Test Year	4,349.40	-	5,004.46	-	5,952.56	1,483.92	-	48,839.85	84,583.18	555.44	477.99	1,810.42	153,057.22
Prior Year	4,790.41	248.85	563.60	6,095.68	4,803.44	7,208.73	1,021.98	41,029.05	63,521.23	178.98	253.12	2,411.75	132,126.82
Increase (Decrease)	(441.01)	(248.85)	4,440.86	(6,095.68)	1,149.12	(5,724.81)	(1,021.98)	7,810.80	21,061.95	376.46	224.87	(601.33)	20,930.40
643400 Real Estate Taxes													
Test Year	-	-	-	-	1,173.58	-	-	25,346.71	79,673.30	-	-	-	106,193.59
Prior Year	-	-	-	49.14	31,038.24	382.45	-	58,474.31	49,079.45	-	-	-	139,023.59
Increase (Decrease)	-	-	-	(49.14)	(29,864.66)	(382.45)	-	(33,127.60)	30,593.85	-	-	-	(32,830.00)
643600 Utility/Commission Taxes													
Test Year	-	11,906.12	-	-	12,990.12	-	-	13,969.07	-	-	12,792.76	(326.53)	51,331.54
Prior Year	-	9,892.08	-	-	13,093.32	-	-	13,575.81	-	-	12,466.23	-	49,027.44
Increase (Decrease)	-	2,014.04	-	-	(103.20)	-	-	393.26	-	-	326.53	(326.53)	2,304.10
643700 Other General Taxes													
Test Year	30,718.71	17,973.23	14,207.03	66,351.71	5,341.49	30,207.04	31,693.65	(56,460.56)	(210,439.52)	25,256.87	8,878.18	38,579.29	2,307.12
Prior Year	19,931.59	10,723.56	12,786.08	44,795.88	(216.30)	17,028.09	27,950.81	(84,463.09)	(66,546.85)	33,636.65	16,544.20	22,533.49	54,704.11
Increase (Decrease)	10,787.12	7,249.67	1,420.95	21,555.83	5,557.79	13,178.95	3,742.84	28,002.53	(143,892.67)	(8,379.78)	(7,666.02)	16,045.80	(52,396.99)
691000 Corporate Allocation													
Test Year	355,781.54	355,783.40	350,035.64	350,030.18	350,051.71	350,049.91	350,079.44	350,094.82	835,360.98	394,722.01	394,731.90	277,872.35	4,714,593.88

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	<u>4/30/2021</u>	<u>5/31/2021</u>	<u>6/30/2021</u>	<u>7/31/2021</u>	<u>8/31/2021</u>	<u>9/30/2021</u>	<u>10/31/2021</u>	<u>11/30/2021</u>	<u>12/31/2021</u>	<u>1/31/2022</u>	<u>2/28/2022</u>	<u>3/31/2022</u>	<u>Total</u>
Prior Year	-	-	560,346.88	106,713.67	37,425.49	106,386.57	115,328.17	106,271.39	167,308.17	355,772.74	355,773.50	355,780.02	2,267,106.60
Increase (Decrease)	355,781.54	355,783.40	(210,311.24)	243,316.51	312,626.22	243,663.34	234,751.27	243,823.43	668,052.81	38,949.27	38,958.40	(77,907.67)	2,447,487.28
692000 Regional Allocation													
Test Year	45,085.03	45,085.27	44,356.91	44,356.21	44,358.93	44,358.72	101,483.75	44,364.41	31,097.60	47,159.90	47,161.09	40,931.77	579,799.59
Prior Year	-	-	-	-	-	-	-	-	-	45,083.91	45,084.01	45,084.84	135,252.76
Increase (Decrease)	45,085.03	45,085.27	44,356.91	44,356.21	44,358.93	44,358.72	101,483.75	44,364.41	31,097.60	2,075.99	2,077.08	(4,153.07)	444,546.83

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Dec 05 2022

Operating Expenses:

Fusion Account	Description	3/31/2022	3/31/2021	3/31/2020	3/31/2019
511001	Purchased Services-Water	1,632,659.67	1,505,427.86	1,561,938.75	1,451,189.11
511002	Purchased Services-Sewer	1,032,514.32	872,477.91	752,009.13	725,646.68
511003	Purchased Services-Gas	5,426.25			
512006	Manhole Maint	13,829.84	27,356.02	-	-
512007	Major Repairs	127.53			
512008	Maintenance Electric Equip Repair	103,644.25	55,784.84	62,051.30	94,779.34
512009	Permits	97,684.43	75,113.85	116,402.88	127,676.43
512010	Sewer Rodding	224,311.02	280,763.44	377,428.27	333,558.16
512011	Sewer Sludge Hauling	593,943.50	719,316.16	516,451.85	545,036.46
512012	Deferred Maintenance Expense	718,857.06	909,884.51	767,121.63	567,960.57
512013	Excavation Restoration	5,407.55	400.00	-	-
512014	Communication Expense	92,492.47	84,813.03	8,183.56	4,573.83
512015	Equipment Rental	3,959.13	6,383.93	1,348.68	1,916.38
512016	Uniforms	50,395.97	27,146.96	24,993.06	25,115.70
512017	Weather/Hurricane/Fuel	36,152.07	28,624.90	72,447.39	129,735.42
512018	Safety Supplies/Expense	28,629.34	13,318.83	-	-
512020	Service Claims	-	245.70	-	-
512021	Landscaping	332,135.08	152,288.48	-	-
512022	Other Contracted Workers	9,081.06	2,817.37	2,921.00	10,571.00
512900	Other Plant and System Maintenance	154,503.55	115,944.51	420,009.21	737,477.31
512023	Pump Station R&M	2,210.00	2,605.00	-	-
512001	Shop Supplies and Tools	38,360.75	25,242.04	-	-
512002	Repairs and Maintenance	697,225.88	844,073.89	716,242.39	303,640.85
512003	Main Breaks	8,995.73	38,400.40	6,945.70	43,120.03
512005	Valve Repair	1,173.34	491.93	-	-
513002	Meter Supplies	63.28	10,230.45	-	-
513003	Pipe, Plate, Gasket	4,680.59	1,134.00	-	-
513007	Rig Equip	2,267.36	49.02	-	-
513008	Electrical Equip	11,367.00	20,471.93	-	-
513009	Lighting Supplies	-	119.24	-	-
513010	Plant Air System	2,277.66	4,599.60	-	-
513900	Other Materials and Supplies	259,982.85	224,939.13	113,857.40	55,473.01
514001	Chlorine	120,115.19	152,199.24	164,767.93	139,785.88
514002	Odor Control Chemicals	10,302.10	1,942.57	8,298.55	5,145.30
514900	Other Chemicals	729,758.11	605,007.82	660,550.69	550,365.90
515001	Laboratory Testing	216,249.37	63,047.70	-	-
515002	Test - Water/Sewer	248,866.51	486,631.84	392,634.17	452,949.05
515003	Test - Equipment/ Chemical	28,124.16	48,975.44	71,629.68	70,174.24
515004	Test - Safe Drinking Water Act	2,404.77	1,806.48	-	-
516001	Service - Meter Reading	281,003.51	260,546.10	238,165.66	226,954.84
517001	Utility-Electric Power	2,131,598.39	2,064,131.57	4,141,905.46	2,089,303.89
521010	Salaries and Wages	5,457,632.33	6,088,979.05	6,799,433.17	6,787,122.11
521020	Salaries and Wages - Accrued	7,315.63	129,264.67	-	-
521040	Overtime	716,152.88	479,522.52	-	-
521060	Incentive Bonus	5,603.15	18,387.13	-	-
521070	EIP Bonus	73,669.26	146,202.68	-	-
521080	Bonus Other	9,074.19	7,374.72	-	-
522001	Capitalized Time	(1,017,778.92)	(530,761.78)	(769,370.16)	(662,091.94)
531001	401K Profit Sharing	179,149.33	218,011.35	203,622.78	195,040.48
531002	401K Match	163,918.63	180,099.71	176,495.61	165,996.29
532001	Health Admin and Stop Loss	164,164.86	203,835.86	196,423.90	173,960.64
532002	Dental	43,488.44	39,338.18	37,158.11	36,244.32
532005	Employee Insurance Deductions	(284,886.74)	(300,980.19)	(309,384.46)	(290,046.71)
532006	Health Insurance Claims	1,169,854.27	1,019,104.95	1,196,179.40	1,254,367.39
532009	Workers Compensation Insurance (WCB)	75,484.69	92,546.14	23,955.99	-
532012	Term Life Insurance	85,628.62	81,522.06	81,540.69	65,897.71
532013	Term Life Insurance Opt	(18,132.85)	(23,009.99)	(18,234.71)	(15,412.76)
532014	Depend Life Insurance Opt	-	(1,532.11)	(8,012.95)	(10,040.56)
532016	Education / Tuition	-	955.78	4,383.65	868.96
532900	Other Employee Benefits	10,214.01	7,922.07	10,089.42	12,787.57
540100	Consulting	17,275.98	6,415.93	-	-
540200	Accounting and Audit	-	3,871.74	57,140.18	74,385.08
540300	Recruitment	11,292.79			
540400	Legal	71,581.25	18,206.22	65,115.44	95,312.97
540500	Payroll	-	9,342.30	25,708.58	25,743.36
540600	Tax	-	42,678.37	44,218.99	54,243.40
540700	Engineering	21,820.10	10,069.50	10,532.20	46,887.03
540800	Temporary Labor	440.00	35,094.84	14,021.33	-
541000	Environmental	47,500.00			
541100	Management Fee	-	(319,649.09)	1,132,656.29	1,231,025.17
541200	Contractor Outside Services	540.00	69,781.02	-	-
541300	Employee Finder Fees	781.45	8,979.88	203.31	4,629.85
549000	Other Outside Services	161,926.67	207,139.77	262,359.07	262,010.00

Operating Expenses:

Fusion Account	Description	3/31/2022	3/31/2021	3/31/2020	3/31/2019
550200	Computer Repair and Maintenance	10.12	286,484.83	271,857.13	222,128.54
550300	Computer Supplies	(1,734.07)	2,443.17	1,283.04	2,352.22
550400	Internet Services	779.47	32,533.91	64,281.77	32,493.37
550600	Computer Licensing	427.00	23,203.55	-	-
550700	Software	-	11,473.22	-	-
559900	Other Computer/IT Expenses	(85.87)	2,791.81	-	-
560100	General Liability Insurance	239,666.17	544,498.16	627,303.63	494,854.34
560200	Property Insurance	432,383.11	88,956.74	-	-
560300	Vehicle Insurance	123,343.30	113,597.92	26,318.38	-
560400	Uninsured Losses	172,334.06	20,456.34	-	-
560500	Other Insurance	146,003.76	82,204.03	83,830.05	121,138.22
571100	Building Rent	203,103.85	342,871.90	360,710.04	254,124.27
581100	Office Supplies	17,025.48	23,955.46	19,692.23	11,338.44
581200	Kitchen Supplies	3,095.90	2,382.27	5,427.95	4,193.64
581300	Cleaning Supplies	1,789.62	6,902.23	11,715.59	15,207.98
582100	Office Equipment	4,140.56	2,001.39	-	-
582200	Office Equipment - Rent/Leased	1,505.54	-	-	-
583100	Office Printing/Blueprints	13,916.63	12,665.48	23,987.33	26,778.35
583200	Office Publications/Subscriptions	-	-	-	-
583300	Artwork, Display and Banner	169.87	10.63	-	-
583400	Office Shipping Charges/Postage/Courier	41,651.86	46,538.43	46,638.31	50,240.86
583500	Office Duties and Brokerage	2,250.33	-	-	-
584100	Office Electric	5,280.15	6,238.88	5,808.60	5,819.80
584200	Office Gas/Heat	1,116.83	1,871.96	3,688.30	2,622.54
584300	Office Water	35,843.61	37,431.11	41,053.80	19,594.50
584900	Office Other Utilities	256.56	3,241.43	6,127.32	4,101.67
585100	Office Garbage Disposal/Removal	117,102.12	139,117.10	142,466.29	130,916.47
585200	Office Landscape/Mowing	28,340.36	197,490.39	328,413.86	271,637.57
585400	Office Security/Alarm System	2,992.52	5,298.12	10,385.98	1,119.36
585500	Office Cleaning Services	3,280.83	4,767.66	4,894.06	11,384.42
585900	Other Office Maintenance	5,925.31	29,074.34	11,544.24	17,348.72
586100	Landline/Telephone/Fax	53,223.78	194,251.76	303,733.50	298,009.12
586200	Cellular/Mobile Phones	46,055.27	129.00	-	-
587100	Holiday Events/Picnics	-	-	3,498.71	1,991.19
587300	Meals and Entertainment - 50% Tax Deductible	-	35.49	-	-
587500	Answering Service	11,774.93	11,914.25	7,912.34	8,027.75
587900	Other Office Expenses	6,046.94	12,494.51	18,016.40	19,179.61
591000	Accommodation/Hotel/Lodging	11,869.82	6,844.00	72,031.83	50,086.32
592000	Airfare	351.34	2,861.95	41,810.76	23,680.17
593000	Transportation excl. Airfare	2,635.99	4,877.12	12,980.75	7,599.21
594000	Travel - Meals and Entertainment	(129.54)	(601.97)	25,302.20	18,660.40
595000	Travel - Meals and Entertainment - 50% Tax Deductible	6,364.85	3,428.75	-	-
599900	Other Travel	33,247.98	13,142.07	9,582.74	1,623.01
601000	Vehicle Leasing	11,917.37	10,183.12	11,966.91	13,090.57
602000	Vehicle Fuel	336,392.15	225,359.16	298,978.21	320,577.92
603000	Vehicle Repairs and Maintenance	156,616.04	143,258.48	172,533.90	176,482.56
604000	Vehicle Registration/Licensing Fees	574.97	51.27	-	-
609000	Vehicle - Other Costs	20,571.66	25,781.34	20,420.56	29,034.63
611100	Rate Case Amortization	206,668.49	209,461.29	213,605.03	232,359.79
612100	Regulatory Fees	4,726.26	91,484.05	63,571.55	73,912.11
612900	Other Regulatory Expenses	140,542.52	0.11	-	-
621100	Advertising	790.32	231.94	864.72	4,557.54
622100	Bank Service Charges	1,340.20	31,435.22	25,767.26	30,031.52
623100	Donations for Registered Charities	10,015.04	29,860.06	13,390.40	1,804.23
624100	License Fees	3,892.35	3,987.63	10,808.74	10,435.14
625100	Penalties and Fines	6,102.69	8,205.09	6,321.96	7,036.67
626100	Education and Training	17,195.25	13,031.06	38,199.92	39,719.21
627100	Bad Debt Expense	430,560.75	51,644.04	138,165.03	157,250.65
627200	Bad Debt Collection Expense	-	1,651.95	2,684.01	2,300.52
627300	Uncollectible Accounts Accrual	(18,109.00)	294,189.00	44,602.00	86,796.00
628100	Billing Stock	-	-	-	-
628300	Billing Postage	-	9,250.99	1,049.91	106,231.46
628400	Customer Service Printing	220,627.90	234,505.28	213,456.92	75,359.99
628500	Customer Freight/Courier Charges	261.68	-	-	-
629100	Memberships and Dues	49,237.78	46,528.69	22,244.55	45,465.09
629500	Credit Card Expense Clearing	(13,784.13)	30,768.57	-	-
629600	Credit Card/Cash Expense - Unallocated	-	335.47	-	-
629900	Other Misc Expense	44,223.92	(124,469.96)	46,352.16	424.97
630002	Commission Ordered Adjustments	-	(667,908.14)	-	-
641100	FICA	443,028.54	465,802.37	467,193.06	472,025.37
642100	Federal Unemployment Tax	4,560.30	3,619.06	5,133.99	4,778.17
642200	State Unemployment Tax	14,553.45	8,472.32	12,361.61	15,433.40
643100	Franchise Taxes	120,946.00	98,748.65	92,184.13	(867.50)

Operating Expenses:

Fusion Account	Description	3/31/2022	3/31/2021	3/31/2020	3/31/2019
643300	Personal Property Taxes	152,904.23	132,126.82	142,623.68	134,961.65
643400	Real Estate Taxes	106,193.59	139,023.59	122,252.90	124,220.51
643600	Utility/Commission Taxes	51,658.07	49,027.44	42,067.73	44,111.90
643700	Other General Taxes	(18,961.26)	54,704.11	(7,012.69)	9,551.68
691000	Corporate Allocation	4,831,466.97	2,267,106.60	-	-
692000	Regional Allocation	586,030.53	135,252.76	-	-

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 13, Except (a) 2

Item	Carolina Water Service, Inc of North Carolina
Book income	6,134,874
Addback: income tax	
Final adj to book income	
Current FIT	0
Current SIT	0
Deferred FIT	(334,249)
Deferred SIT	0
Amortization ITC	(519)
Pre-tax book income	5,800,106
Permanent items	
AFUDC - CY book equity portion	(94,550)
AFUDC - CY book equity amortization	52,934
Fines and Penalties	6,946
Political contributions	10,000
Business Gift	0
Travel Meals (50% Disallowance)	0
Travel Entertainment (100% disallowance)	0
Parking lot nondeductible expenses	0
Total permanent items	(24,670)
Temporary items	
Add: Book depreciation	5,403,330
Taxable CIAC	0
Deduct: Deferred gain amortization	0
Deduct: Tax depreciation	(5,459,382)
Net Book Tax Depreciation	(56,052)
AFUDC - CY book debt portion	(96,369)
UNICAP - Capitalized interest	200,869
Additional 263a costs	50,696
Section 481(a)	75,428
Deferred maintenance - CY additions	(675,606)
Deferred maintenance - CY amortization	737,947
Deferred rate case - CY additions	(420,120)
Deferred rate case - CY amortization	214,168
Miscellaneous reserves - Health Insurance	0
Miscellaneous reserves - Bonus Accrual	(8,237)
Miscellaneous reserves-LTIP	0
Miscellaneous reserves-Vacation Reserve	0
Miscellaneous reserves-Non Qualified Def Com	33,963
Miscellaneous reserve-On call retro	0
Refund Reserve	0

Item	Carolina Water Service, Inc of North Carolina
Employer FICA Deferral	(94,076)
Other Misc Accruals	0
Accrued Rent	0
Organization costs - CY Book amortization	47,114
Organization costs - CY TAX amortization	(10,719)
Bad debt reserves	74,531
Book PAA - CY amortization	(96,799)
Book gain/(loss) - Sale of assets	(55,628)
Book gain/(loss) - Book write-off of assets	0
COLI Asset (CSV)	0
Tax gain/(loss)	(697,008)
Cabwoods - deferred revenue	(32,046)
State Income Tax Deduction	0
Charitable contributions limitation/carryforward	350
Total temporary items	(807,594)
Federal TI b/f state tax deduction	4,967,841
State income tax deduction	0
Federal TI b/f NOLD	4,967,841
Net Operating Loss Deduction	0
Domestic Dividends @ 100%	0
Other Deductions	0
Federal TI	4,967,841
Addback: Federal Net Operating Loss Deduction	0
Addback: Charitable Contribution Adjustment from Federal	(350)
Federal Taxable Income/(Loss) Adjusted for State	4,967,491
Addback: State Income Tax	0
Addback: CY bonus depreciation	0
Deduct: CY additional state tax depreciation	(2,522,523)
Addback/(Deduct): CY additional state gain/(loss)	0
Addback: CY Imputed I/C Interest Income	0
Addback: Taxable CIAC (states not conforming to IRC)	969,448
Deduct: Taxable CIAC	0
Addback: Meals and Entertainment (50%)	0
Total State Modifications	(1,553,075)
State Taxable Income/(Loss) before apportionment	3,414,416
Apportionment factor	1
State Taxable Income/(Loss) after apportionment before NOLD	3,414,416
Net operating loss deduction	(3,414,416)
State tax expense	0

Federal tax rate - deferred 21.00%

Carolina Water Service, Inc of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

Carolina Water Service, Inc of North Carolina
W-354, Sub 400
ANALYSIS OF OTHER OPERATING TAXES
For the Test Year Ended: 03/31/22

W1-13(b)
Page 1 of 1

Line No.	Item (a)	Charged to Expenses (b)	Charged to Construction (c)	Charged To Other Accounts [1] (d)	Amount Accrued (e)	Amount Paid (f)
1.	North Carolina:					
	(a) NC state income tax	-			(54,927.09)	(54,927.09)
	(b) NC franchise tax	120,946.00			0.25	120,946.25
	(c) Ad valorem	259,097.82			-	259,097.82
	(d) Payroll (Employer's Portion)	462,142.29			(122.84)	462,019.45
	(e) Other taxes	<u>32,696.81</u>			<u>(51,447.77)</u>	<u>(18,750.96)</u>
2.	Total North Carolina (L1(a) through L1(e))	874,882.92	-	-	(106,497.45)	768,385.47
3.	Other jurisdictions	<u>-</u>			<u>-</u>	<u>-</u>
4.	Total per books	<u><u>874,882.92</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(106,497.45)</u></u>	<u><u>768,385.47</u></u>

*Actual payments applicable to the liability accrued for the test year should be shown in Column (f).

Carolina Water Service, Inc of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

Carolina Water Service, Inc of North Carolina
W-354, Sub 400
RECONCILIATION OF BEGINNING AND ENDING DEFERRED INCOME TAXES
For the Test Year Ended: 3/31/2022

Format 13(d)

W1-13 (d)
Page 1 of 1

	Balance at Beginning of Test Year (a)	(SE-3) Current Deferrals (b)	Flowbacks (c)	(Regulatory Liability Amortization) Adjustments (d)	Balance at End of Test Year (e)
<u>Account 282</u>					
(timing difference items)					
Amortization of pre-1987 tap fees	-	-			-
Amortization of post-2000 tap fees	2,743,971.45	(93,674.31)			2,650,297.14
Rate case expense	(146,712.97)	(199,602.84)			(346,315.81)
Deferred maintenance	(519,068.86)	328,256.97			(190,811.89)
Organization costs	(211,974.00)	(5,034.10)			(217,008.10)
Bad Debt	224,748.25	20,632.12			245,380.37
Depreciation	(12,000,632.68)	271,592.93			(11,729,039.75)
NOL	4,159,085.35	(689,635.01)			3,469,450.34
Other	270,988.36	332,345.96		-	603,334.32
Total Federal	<u>(5,479,595.10)</u>	<u>(35,118.28)</u>	<u>-</u>	<u>-</u>	<u>(5,514,713.38)</u>
<u>Account 283</u>					
(timing difference items)					
Amortization of pre-1987 tap fees	-	-			-
Amortization of post-2000 tap fees	826,936.48	(770,722.42)			56,214.06
Rate case expense	(38,966.62)	(14,069.70)			(53,036.32)
Deferred maintenance	(187,978.18)	165,282.31			(22,695.87)
Organization costs	(114,893.32)	54,520.73			(60,372.59)
Bad Debt	22,600.38	(26,493.80)			(3,893.42)
Depreciation	(1,917,030.86)	1,794,611.79			(122,419.07)
NOL	345,122.28	(394,446.52)			(49,324.24)
Other	(9,044.22)	(366,966.09)		-	(376,010.31)
Total	<u>(1,073,254.06)</u>	<u>441,716.30</u>	<u>-</u>	<u>-</u>	<u>(631,537.76)</u>
Total ADIT	<u>(6,552,849.16)</u>	<u>406,598.02</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,146,251.14)</u>

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 13, (a) 2

RESPONSE FILED AS CONFIDENTIAL

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 15

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

W 1-15
Page 1 of 1

Analysis of Retained Earnings - Consolidated Company:

Test Year : 12 Months End 3/31/21

Beginning balance	33,028,833.60
Additions:	7,488,569.65
Commission Ordered Adjustments:	(834,993.14)
Deductions:	
Ending Balance	<hr/> 39,682,410.11

Test Year : 12 Months End 3/31/22

Beginning balance	39,682,410.11
Additions:	2,075,689.73
Commission Ordered Adjustments:	-
Deductions:	
Ending Balance	<hr/> 41,758,099.84

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

ITEM 16 - The three (3) most recent annual reports to stockholders and subsequent quarterly reports to stockholders.

RESPONSE FILED AS CONFIDENTIAL

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

ITEM 17 - Employee Data for The Test Year in Format 17

RESPONSE FILED AS CONFIDENTIAL

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 19

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
411001	Residential	(2,545,449.00)	(2,644,275.16)
411002	Commercial	(104,662.92)	(100,118.74)
411005	Multi-Family	(0.55)	-
411006	Condominiums	(0.22)	-
411008	Purchase Water Billed	(57,388.74)	(73,084.88)
411009	Purchase Sewer Billed	(28,415.13)	(26,948.07)
411022	Guarantee	(11,357.09)	(17,517.00)
411023	Residential - Measured	(384,540.94)	(537,439.78)
411024	Commercial - Measured	(174,219.62)	(122,214.45)
411028	Other Service - Measured	(20,237.48)	(234.21)
411029	Unmetered	(1,617.34)	(36,768.12)
411036	Services	-	-
411038	Services - Misc	(0.01)	-
411039	Other Revenue	(15,219.04)	(11,825.80)
411040	Revenue Accrued	(185,164.59)	(208,042.45)
411042	Late Payment Charges (LPC)	32.62	24.28
411058	Management Service Revenue	(2,288.68)	(2,340.46)
511001	Purchased Services-Water	225,250.12	78,858.65
511002	Purchased Services-Sewer	71,694.77	86,084.25
511003	Purchased Services-Gas	5,106.70	75.00
512006	Manhole Maint	24,054.90	421.94
512007	Major Repairs	127.53	-
512008	Maintenance Electric Equip Repair	12,433.83	7,513.13
512009	Permits	(3,384.92)	9,594.53
512010	Sewer Rodding	50,668.35	4,278.88
512011	Sewer Sludge Hauling	(131,303.53)	43,332.39
512012	Deferred Maintenance Expense	39,120.01	57,185.17
512013	Excavation Restoration	4,981.46	-
512014	Communication Expense	(28,089.93)	26,099.24
512015	Equipment Rental	102.65	184.73
512016	Uniforms	(8,071.77)	6,155.15
512017	Weather/Hurricane/Fuel	6,594.36	3,426.91
512018	Safety Supplies/Expense	70,864.47	1,792.85
512020	Service Claims	-	-
512021	Landscaping	31,657.15	24,099.51
512022	Other Contracted Workers	4,194.69	-
512900	Other Plant and System Maintenance	61,258.68	7,241.04
512023	Pump Station R&M	(1,105.00)	-
512001	Shop Supplies and Tools	13,780.23	3,962.41
512002	Repairs and Maintenance	37,130.79	62,028.39
512003	Main Breaks	3,285.49	2,497.14
512005	Valve Repair	(41.93)	-
513002	Meter Supplies	(2,704.45)	-
513003	Pipe, Plate, Gasket	4,675.25	1,665.47
513007	Rig Equip	(423.39)	321.00
513008	Electrical Equip	4,568.97	1,200.05
513009	Lighting Supplies	-	-
513010	Plant Air System	(2,127.61)	-
513900	Other Materials and Supplies	35,085.16	23,691.38
514001	Chlorine	8,680.24	15,479.99
514002	Odor Control Chemicals	6,194.76	1,303.75
514900	Other Chemicals	145,427.34	75,967.03
515001	Laboratory Testing	(45,353.94)	20,357.24
515002	Test - Water/Sewer	58,180.40	18,467.51

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
515003	Test - Equipment/Chemical	(2,142.69)	1,621.86
515004	Test - Safe Drinking Water Act	5,231.12	524.87
516001	Service - Meter Reading	12,150.93	60,073.33
517001	Utility-Electric Power	108,248.36	163,949.66
521010	Salaries and Wages	852,690.22	519,653.24
521020	Salaries and Wages - Accrued	(140,196.64)	-
521040	Overtime	149,882.17	87,376.36
521060	Incentive Bonus	3,024.98	-
521070	EIP Bonus	7,805.57	7,528.90
521080	Bonus Other	7,331.89	-
522001	Capitalized Time	(243,922.69)	(162,484.67)
531001	401K Profit Sharing	31,134.68	21,856.22
531002	401K Match	27,176.95	19,016.44
532001	Health Admin and Stop Loss	15,276.32	4,097.93
532002	Dental	6,139.96	3,930.82
532005	Employee Insurance Deductions	(38,679.81)	(22,927.23)
532006	Health Insurance Claims	151,334.82	104,369.15
532009	Workers Compensation Insurance (WCB)	6,620.18	6,314.17
532012	Term Life Insurance	2,970.87	8,695.36
532013	Term Life Insurance Opt	(2,987.96)	(1,457.87)
532014	Depend Life Insurance Opt	-	-
532016	Education / Tuition	195.03	85.00
532900	Other Employee Benefits	3,613.34	1,782.23
540100	Consulting	35,449.30	-
540200	Accounting and Audit	-	-
540300	Recruitment	-	-
540400	Legal	29,936.92	21,575.14
540500	Payroll	-	-
540600	Tax	-	-
540700	Engineering	(634.50)	-
540800	Temporary Labor	(1,323.75)	-
541000	Environmental	-	-
541100	Management Fee	-	-
541200	Contractor Outside Services	8,752.06	-
541300	Employee Finder Fees	-	-
549000	Other Outside Services	58,463.10	9,604.28
550200	Computer Repair and Maintenance	(955.63)	2,348.50
550300	Computer Supplies	(1,734.07)	-
550400	Internet Services	519.42	399.75
550600	Computer Licensing	-	-
550700	Software	-	-
559900	Other Computer/IT Expenses	(1,637.65)	-
560100	General Liability Insurance	24,857.90	22,085.57
560200	Property Insurance	79,578.18	42,136.67
560300	Vehicle Insurance	14,509.56	10,581.15
560400	Uninsured Losses	42,179.42	30,546.00
560500	Other Insurance	23,050.68	13,965.31
571100	Building Rent	31,919.59	19,359.75
581100	Office Supplies	1,366.84	1,128.63
581200	Kitchen Supplies	80.49	346.74
581300	Cleaning Supplies	(257.40)	151.81
582100	Office Equipment	8,678.05	(6,790.61)
582200	Office Equipment - Rent/Leased	8,535.13	(5,775.57)
583100	Office Printing/Blueprints	(1,264.96)	3,452.97

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
583200	Office Publications/Subscriptions	-	-
583300	Artwork, Display and Banner	10.63	-
583400	Office Shipping Charges/Postage/Courier	3,868.39	3,719.79
583500	Office Duties and Brokerage	-	-
584100	Office Electric	1,539.00	24.87
584200	Office Gas/Heat	(315.20)	38.63
584300	Office Water	(3,318.84)	1,132.36
584900	Office Other Utilities	(483.34)	17.02
585100	Office Garbage Disposal/Removal	17,164.58	14,190.65
585200	Office Landscape/Mowing	18,465.88	4,395.97
585400	Office Security/Alarm System	-	-
585500	Office Cleaning Services	840.87	660.00
585900	Other Office Maintenance	45.04	1,163.54
586100	Landline/Telephone/Fax	12,661.07	1,543.13
586200	Cellular/Mobile Phones	7,560.71	8,218.59
587100	Holiday Events/Picnics	-	-
587300	Meals and Entertainment - 50% Tax Deductible	-	-
587500	Answering Service	(801.95)	994.85
587900	Other Office Expenses	538.35	1,560.51
591000	Accommodation/Hotel/Lodging	7,474.66	-
592000	Airfare	389.52	-
593000	Transportation excl. Airfare	28.72	-
594000	Travel - Meals and Entertainment	(131.96)	-
595000	Travel - Meals and Entertainment - 50% Tax Deductible	7,120.13	528.36
599900	Other Travel	2,336.42	55.87
601000	Vehicle Leasing	4,403.05	(273.51)
602000	Vehicle Fuel	64,374.48	39,725.95
603000	Vehicle Repairs and Maintenance	17,700.00	11,423.89
604000	Vehicle Registration/Licensing Fees	302.40	40.67
609000	Vehicle - Other Costs	3,118.94	905.70
611100	Rate Case Amortization	12,639.91	17,177.73
612100	Regulatory Fees	(9,362.97)	-
612900	Other Regulatory Expenses	76,301.64	1,883.62
621100	Advertising	700.06	-
622100	Bank Service Charges	(917.90)	-
623100	Donations for Registered Charities	570.00	(570.00)
624100	License Fees	(66.19)	85.99
625100	Penalties and Fines	(838.94)	-
626100	Education and Training	2,666.62	3,190.33
627100	Bad Debt Expense	142,513.90	21,606.17
627200	Bad Debt Collection Expense	-	-
627300	Uncollectible Accounts Accrual	(71,685.00)	7,777.00
628100	Billing Stock	-	-
628300	Billing Postage	-	-
628400	Customer Service Printing	(9,204.01)	13,233.12
628500	Customer Freight/Courier Charges	-	-
629100	Memberships and Dues	12,747.22	356.89
629500	Credit Card Expense Clearing	(9,231.63)	(15,026.21)
629600	Credit Card/Cash Expense - Unallocated	14,976.10	-
629900	Other Misc Expense	(19,852.98)	2,205.88
630002	Commission Ordered Adjustments	-	-
641100	FICA	64,002.78	50,340.09
642100	Federal Unemployment Tax	182.44	11.96
642200	State Unemployment Tax	5,585.67	1,389.55

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
643100	Franchise Taxes	-	-
643300	Personal Property Taxes	3,246.83	-
643400	Real Estate Taxes	-	-
643600	Utility/Commission Taxes	326.53	11,870.71
643700	Other General Taxes	1,994.74	10,848.82
691000	Corporate Allocation	552,313.57	394,759.10
692000	Regional Allocation	30,683.81	47,164.33
710201	Dep - Organization	3,313.89	3,104.91
710202	Dep - Franchises	1,110.12	937.86
710203	Dep - Struct and Improv General Plant	3,856.69	3,931.61
710204	Dep - Struct and Improv Service Supplies	8,334.62	7,816.10
710205	Dep - Struct and Improv Water Treat Plt	3,604.32	2,945.41
710206	Dep - Struct and Improv Trans Dist Plt	534.52	488.26
710207	Dep - Struct and Improv Collect Plant	248.77	174.73
710208	Dep - Struct and Improv Pump Plant	31,621.14	22,501.10
710209	Dep - Struct and Improv Treatment Plant	43,423.55	45,619.22
710210	Dep - Struct and Improv Reclaim WTP	6.82	6.82
710211	Dep - Struct and Improv Reclaim Wtr Dist	386.83	381.17
710220	Dep - Struct and Improv Office	5,177.09	2,898.12
710221	Dep - Collecting Reservoirs	1,877.67	332.80
710223	Dep - Wells and Springs	23,688.40	25,570.25
710224	Dep - Infiltration Gallery	94.14	94.14
710225	Dep - Supply Mains	888.94	691.74
710226	Dep - Power Generation Equipment	8,905.02	3,894.16
710227	Dep - Electric Pump Equip Src Pump	40,885.82	36,101.58
710228	Dep - Electric Pump Equip WTP	24,744.40	26,782.29
710229	Dep - Electric Pump Equip Trans Dist	50,215.99	47,266.47
710230	Dep - Water Treatment Equipment	22,150.04	12,996.19
710231	Dep - Dist Resv and Standpipes	18,366.48	16,410.64
710232	Dep - Trans and Distr Mains	33,563.96	31,922.69
710233	Dep - Service Lines	27,975.53	25,918.33
710234	Dep - Meters	21,417.21	18,681.13
710235	Dep - Meter Installations	6,732.85	6,232.80
710236	Dep - Hydrants	4,186.39	3,365.38
710237	Dep - Backflow Prevention Devices	582.80	381.30
710238	Dep - Power Gen Equip Coll Plt	896.86	896.86
710239	Dep - Power Gen Equip Pump Plt	3,090.04	1,381.79
710240	Dep - Power Gen Equip Treat Plt	4,332.79	2,574.30
710241	Dep - Sewer Force Main	5,582.62	5,113.43
710242	Dep - Sewer Gravity Main	19,235.63	20,311.75
710243	Dep - Manholes	1,306.13	1,500.69
710244	Dep - Special Collection Structures	14.93	13.01
710245	Dep - Service to Customers	3,994.83	2,773.22
710246	Dep - Flow Measure Devices	642.17	536.57
710247	Dep - Flow Measure Install	3.69	3.69
710248	Dep - Receiving Wells	2,267.46	683.69
710249	Dep - Pumping Equip Pump Plt	99,207.69	68,712.66
710250	Dep - Pumping Equip Reclaim WTP	4,235.17	1,585.71
710251	Dep - Pumping Equip Rcl Wtr Dist	2,446.90	956.56
710252	Dep - Treat/Disp Equip Lagoon	1,248.80	1,239.86
710253	Dep - Treat/Disp Equip Trt Plt	48,247.83	46,543.83
710254	Dep - Treat/Disp Equip Rclm Wtr	133.42	85.00
710255	Dep - Plant Sewers Treatment Plt	59,396.94	38,248.56
710256	Dep - Plant Sewers Reclaim Wtr	16.14	12.09

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
710257	Dep - Outfall Lines	924.05	591.18
710263	Dep - Reuse Dist Reservoirs	10.47	10.47
710264	Dep - Reuse Transmission and Dist	179.48	179.37
710268	Dep - Other and Misc Equip Source Supply	0.54	0.54
710269	Dep - Other and Misc Equip WTP	117.18	49.22
710271	Dep - Other Tangible Plant	5,057.44	4,376.50
710272	Dep - Other Plant Collection	46.33	45.89
710273	Dep - Other Plant Pump	5,365.26	994.55
710274	Dep - Other Plant Treatment	2,572.43	708.42
710275	Dep - Other Plant Reclaim Water Trt	40.66	23.67
710276	Dep - Other Plant Reclaim Water Dist	0.96	0.96
710303	Dep - Office Furniture	3,985.80	3,877.21
710305	Dep - Stores Equipment	109.87	72.47
710306	Dep - Lab Equipment	3,505.89	2,911.35
710308	Dep - Tool Shop Equipment	7,740.78	7,359.08
710309	Dep - Power Operated Equipment	14,985.06	7,452.48
710310	Dep - Communications Equipment	7,265.97	4,625.38
710311	Dep - Misc Equipment	869.09	816.95
710401	Dep - Vehicles	20,359.39	28,903.77
710501	Dep - Computer Hardware	138.67	145.75
710502	Dep - Desktop/Laptop Computers	-	-
710504	Dep - Mini Comp Wtr	2,971.30	995.41
710602	Dep - Comp Systems	12,112.62	3,028.15
710901	Dep - Purchase Acquisition Adjustments	(8,066.62)	(8,066.62)
720001	Amort CIAC - Organization	-	-
720003	Amort CIAC - Structure/Improvement Src Supply	(105.95)	(105.95)
720004	Amort CIAC - Structure/Improvement WTP	(88.48)	(88.48)
720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(1,337.27)	(1,337.27)
720008	Amort CIAC - Structure/Improvement Treat Plant	(1,085.57)	(865.07)
720011	Amort CIAC - Structure/Improvement Generator Plant	(35,935.21)	(35,905.79)
720017	Amort CIAC - Wells and Springs	(1,796.77)	(1,796.77)
720019	Amort CIAC - Electric Pump Equipment Src Pump	(55.88)	(55.88)
720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(178.98)	(178.98)
720021	Amort CIAC - Electric Pump Equipment Trans Dist	(413.43)	(413.43)
720022	Amort CIAC - Water Treatment Equipment	(98.11)	(98.11)
720023	Amort CIAC - Dist Resv and S	(389.96)	(389.96)
720024	Amort CIAC - Trans and Distr Mains	(5,205.43)	(5,205.43)
720025	Amort CIAC - Service Lines	(576.06)	(576.06)
720026	Amort CIAC - Meters	(63.78)	(63.78)
720028	Amort CIAC - Hydrants	(752.33)	(752.33)
720029	Amort CIAC - Backflow Prevent D	(33.33)	(33.33)
720034	Amort CIAC - Misc Equipment	(338.99)	(338.99)
720035	Amort CIAC - Other Tangible Plant	(39,815.64)	(39,815.64)
720036	Amort CIAC - Tap Fee	(22,251.07)	(17,903.09)
720037	Amort CIAC - Management Fee	(84.18)	(76.26)
720039	Amort CIAC - Res Cap Fee	(1,544.94)	(1,544.94)
720040	Amort CIAC - Plant Mod Fee	(14,923.05)	(14,597.21)
720041	Amort CIAC - Plant Meter Fee	(1,073.20)	(632.06)
720042	Amort CIAC - Sewer Force Main	(229.03)	(229.03)
720043	Amort CIAC - Sewer Gravity Main	(3,329.45)	(3,308.61)
720044	Amort CIAC - Manholes	(339.49)	(311.83)
720046	Amort CIAC - Service to Customers	(387.14)	(387.14)
720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	74.12	74.12
811002	Interest - Revolver	(11,741.30)	-

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
811003	Standby Fees	635.68	4,541.07
815001	Intercompany Interest Expense	9,598.28	-
816004	Interest - Other	13,506.77	1,891.92
817001	Interest Income - General	-	-
820001	AFUDC (for equity capital)	(100,681.79)	(36,177.32)
830001	Gain/Loss - Sale of Fixed Assets	13,898.45	-
842003	Other Gains and Losses	-	-
843003	CIAC Gross-Up Tax	(90.00)	-
910001	Federal Income Taxes	-	-
910002	State Income Taxes	-	-
920001	Deferred Federal Income Taxes	(5,723.77)	(5,723.53)
920002	Deferred State Income Taxes	-	-
920003	Investment Tax Credit Amortization	(43.25)	(43.25)

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 21

Connection Since last Rate Case:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320010	Kynwood Abington S	Sewer	3.00
320011	Brandywine Bay S	Sewer	4.00
320012	The Point	Water	10.00
320013	Belvedere Plantation W	Water	48.00
320014	Sugar Mountain W	Water	12.00
320017	Saddlewood W	Water	1.00
320020	Sherwood Forest CWS	Water	3.00
320022	Zemosa Acres	Water	1.00
320024	Corolla Light S	Sewer	1.00
320028	Hound Ears W	Water	2.00
320035	Wolf Laurel W	Water	7.00
320042	Kings Grant - Raleigh	Sewer	1.00
320047	Whispering Pines	Water	12.00
320050	Misty Mountain	Water	2.00
320052	Ski Mountain	Water	1.00
320053	Mt Mitchell	Water	2.00
320054	Bear Paw Resort W	Water	1.00
320058	Carolina Forest	Water	2.00
320059	Woodrun	Water	2.00
320064	Beechbrook	Water	1.00
320069	Country Hills	Water	2.00
320075	Powder Horn Mountain	Water	1.00
320076	Monteray Shores S	Sewer	29.00
320081	Independent/Hemby	Sewer	1.00
320082	High Meadows	Water	3.00
320088	Bahia Bay	Water	1.00
320091	Danby C	Sewer	2.00
320096	Waterglyn	Water	1.00
320101	Wildlife Bay	Water	1.00
320102	Nags Head	Sewer	4.00
320106	High Vista	Water	2.00
320111	Riverwood (Johnston county)	Water	8.00
320121	Brandywine Bay W	Water	6.00
320130	Mason Landing	Water	10.00
320131	Carolina Pines Utilities Inc	Sewer	1.00

Connection Since last Rate Case:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320135	Linville Ridge	Water	3.00
320136	Ridges at Mountain Harbour W	Water	2.00
320144	Winston Point W	Water	206.00
320146	Winston Pointe C	Water	2.00
320149	Sapphire Valley W	Water	14.00
320153	Fairfield Harbour W	Water	57.00
320156	Fairfield Mountain W	Water	5.00
320182	Fairfield Mtnsapple Valley W	Water	1.00
320185	Amber Acres W	Water	2.00
320195	Rutledge Landing North W	Water	171.00
320197	Carolina Trace Utilities Inc W	Water	26.00
320200	Transylvania Utilities Inc W	Water	26.00

Summary of Tap Fees by System:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320010	Kynwood Abington S	Sewer	3,300.00
320011	Brandywine Bay S	Sewer	4,668.00
320012	The Point	Water	3,450.00
320013	Belvedere Plantation W	Water	33,919.00
320014	Sugar Mountain W	Water	4,950.00
320017	Saddlewood W	Water	50.00
320020	Sherwood Forest CWS	Water	3,000.00
320022	Zemosa Acres	Water	550.00
320024	Corolla Light S	Sewer	367.00
320028	Hound Ears W	Water	380.00
320035	Wolf Laurel W	Water	7,625.00
320042	Kings Grant - Raleigh	Sewer	1,100.00
320047	Whispering Pines	Water	6,600.00
320050	Misty Mountain	Water	1,100.00
320052	Ski Mountain	Water	550.00
320053	Mt Mitchell	Water	1,100.00
320054	Bear Paw Resort W	Water	550.00
320058	Carolina Forest	Water	100.00
320059	Woodrun	Water	100.00
320064	Beechbrook	Water	550.00
320069	Country Hills	Water	550.00
320075	Powder Horn Mountain	Water	550.00
320076	Monteray Shores S	Sewer	75,628.00
320081	Independent/Hemby	Sewer	16,900.00
320082	High Meadows	Water	1,100.00
320088	Bahia Bay	Water	550.00
320091	Danby C	Sewer	133,100.00
320096	Waterglyn	Water	366.23
320101	Wildlife Bay	Water	920.00
320102	Nags Head	Sewer	2,566.00
320106	High Vista	Water	1,100.00
320111	Riverwood (Johnston county)	Water	6,950.00
320121	Brandywine Bay W	Water	5,768.00
320130	Mason Landing	Water	8,000.00
320131	Carolina Pines Utilities Inc	Sewer	1,350.00

Summary of Tap Fees by System:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320135	Linville Ridge	Water	3,150.00
320136	Ridges at Mountain Harbour W	Water	5,050.00
320144	Winston Point W	Water	271,393.72
320146	Winston Pointe C	Water	26,187.45
320149	Sapphire Valley W	Water	10,000.00
320153	Fairfield Harbour W	Water	63,190.00
320156	Fairfield Mountain W	Water	4,950.00
320182	Fairfield Mtnsapple Valley W	Water	550.00
320185	Amber Acres W	Water	1,100.00
320195	Rutledge Landing North W	Water	125,400.00
320197	Carolina Trace Utilities Inc W	Water	16,171.00
320200	Transylvania Utilities Inc W	Water	15,700.00

CAROLINA WATER SERVICE, INC. OF NORTH
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Carolina Water Service, Inc. of North Carolina
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A summary by system of CIAC other than tap fees or connection fees

Sewer		Test Year
<u>System Number</u>	<u>System Name</u>	<u>4/1/21-3/31/22</u>
320191	Amber Ridge S	(24,991)
320090	Danby S	(46,786)
	Total	<u>(71,776)</u>

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Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
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Reimbursements to developers since last Rate Case:

		Water	
<u>System Number</u>	<u>System Name</u>	<u>Developer</u>	<u>Test Year 4/1/21-3/31/22</u>
320149	Sapphire Valley	Cow Rock Mountain Inc	1,500
		Total	1,500

		Sewer	
<u>System Number</u>	<u>System Name</u>	<u>Developer</u>	<u>Test Year 4/1/21-3/31/22</u>
320150	Sapphire Valley	Cow Rock Mountain Inc	1,500
320040	White Oak Plantation	Johnston County	11,200
		Total	12,700

CAROLINA WATER SERVICE, INC. OF NORTH
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ITEM 24 – An Organizational Chart Showing Office
and Field Personnel

RESPONSE FILED AS CONFIDENTIAL

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
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Part – IV

Support to Items W1-25

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
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List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Abel, Michael	320010	Kynwood Abington S	Sewer
Abel, Michael	320011	Brandywine Bay S	Sewer
Abel, Michael	320012	The Point	Water
Abel, Michael	320013	Belvedere Plantation W	Water
Abel, Michael	320014	Sugar Mountain W	Water
Abel, Michael	320015	Sugar Mountain S	Sewer
Abel, Michael	320017	Saddlewood W	Water
Abel, Michael	320018	Saddlewood S	Sewer
Abel, Michael	320020	Sherwood Forest CWS	Water
Abel, Michael	320021	Woodhaven	Water
Abel, Michael	320022	Zemosa Acres	Water
Abel, Michael	320023	Ashley Hills CWS NC	Sewer
Abel, Michael	320024	Corolla Light S	Sewer
Abel, Michael	320025	Hestron Park W	Water
Abel, Michael	320026	Hestron Park S	Sewer
Abel, Michael	320028	Hound Ears W	Water
Abel, Michael	320029	Hound Ears S	Sewer
Abel, Michael	320031	Willowbrook W	Water
Abel, Michael	320032	Willowbrook S	Sewer
Abel, Michael	320034	Grandview At T-Square	Water
Abel, Michael	320035	Wolf Laurel W	Water
Abel, Michael	320036	Wolf Laurel S	Sewer
Abel, Michael	320038	Tanglewood Estates	Water
Abel, Michael	320039	White Oak Plantation W	Water
Abel, Michael	320040	White Oak Plantation S	Sewer
Abel, Michael	320042	Kings Grant - Raleigh	Sewer
Abel, Michael	320043	Bent Creek/Mt Carmel W	Water
Abel, Michael	320044	Bent Creek S	Sewer
Abel, Michael	320046	Mt Carmel	Sewer
Abel, Michael	320047	Whispering Pines	Water
Abel, Michael	320048	Crest View Estates	Water
Abel, Michael	320049	Sherwood Park	Water
Abel, Michael	320050	Misty Mountain	Water
Abel, Michael	320051	Crystal Mountain	Water
Abel, Michael	320052	Ski Mountain	Water
Abel, Michael	320053	Mt Mitchell	Water
Abel, Michael	320054	Bear Paw Resort W	Water
Abel, Michael	320055	Bear Paw Resort S	Sewer
Abel, Michael	320057	Forest Brook	Water
Abel, Michael	320058	Carolina Forest	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Abel, Michael	320059	Woodrun	Water
Abel, Michael	320060	Kings Grant - Charlotte W	Water
Abel, Michael	320061	Kings Grant - Charlotte S	Sewer
Abel, Michael	320063	Quail Ridge CWS	Water
Abel, Michael	320064	Beechbrook	Water
Abel, Michael	320065	College Park W	Water
Abel, Michael	320066	College Park S	Sewer
Abel, Michael	320068	Country Club Annex	Water
Abel, Michael	320069	Country Hills	Water
Abel, Michael	320070	Harbor House Estates	Water
Abel, Michael	320071	Holly Acres	Water
Abel, Michael	320072	Oakdale Terrace	Water
Abel, Michael	320073	Suburban Heights	Water
Abel, Michael	320074	Yorktown	Water
Abel, Michael	320075	Powder Horn Mountain	Water
Abel, Michael	320076	Monteray Shores S	Sewer
Abel, Michael	320078	Olde Point W	Water
Abel, Michael	320079	Olde Point S	Sewer
Abel, Michael	320081	Independent/Hemby	Sewer
Abel, Michael	320082	High Meadows	Water
Abel, Michael	320083	Chapel Hills	Water
Abel, Michael	320084	Huntington Forest	Water
Abel, Michael	320085	Eastwood Forest	Water
Abel, Michael	320086	Westwood Forest	Water
Abel, Michael	320087	Wildwood Green	Water
Abel, Michael	320088	Bahia Bay	Water
Abel, Michael	320089	Danby W	Water
Abel, Michael	320090	Danby S	Sewer
Abel, Michael	320092	Queens Harbor W	Water
Abel, Michael	320093	Queens Harbor S	Sewer
Abel, Michael	320095	Pinnacle Shores	Water
Abel, Michael	320096	Waterglyn	Water
Abel, Michael	320097	Buffalo Creek	Water
Abel, Michael	320098	Stone Hollow	Water
Abel, Michael	320099	Wood Trace	Water
Abel, Michael	320100	Lemmond Acres	Water
Abel, Michael	320101	Wildlife Bay	Water
Abel, Michael	320102	Nags Head	Sewer
Abel, Michael	320103	Meadow Glen	Water
Abel, Michael	320104	Heathfield	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Abel, Michael	320105	Monterrey	Water
Abel, Michael	320106	High Vista	Water
Abel, Michael	320107	Eagle Crossing	Water
Abel, Michael	320108	Larkhaven	Water
Abel, Michael	320109	Regalwood	Sewer
Abel, Michael	320110	White Oak Estates	Sewer
Abel, Michael	320111	Riverwood (Johnston county)	Water
Abel, Michael	320119	Kynwood Abington W	Water
Abel, Michael	320121	Brandywine Bay W	Water
Abel, Michael	320123	Belvedere Plantation S	Sewer
Abel, Michael	320125	Riverpointe W	Water
Abel, Michael	320126	Riverpointe S	Sewer
Abel, Michael	320128	Watauga Vista	Water
Abel, Michael	320130	Mason Landing	Water
Abel, Michael	320131	Carolina Pines Utilities Inc	Sewer
Abel, Michael	320132	Nero Utility Services Inc W	Water
Abel, Michael	320133	Nero Utility Services Inc S	Sewer
Abel, Michael	320135	Linville Ridge	Water
Abel, Michael	320136	Ridges at Mountain Harbour W	Water
Abel, Michael	320137	Ridges at Mountain Harbour S	Sewer
Abel, Michael	320200	Transylvania Utilities Inc W	Water
Abel, Michael	320201	Transylvania Utilities Inc S	Sewer
Adcock, James	320128	Watauga Vista	Water
Adcock, James	320149	Sapphire Valley W	Water
Adcock, James	320150	Sapphire Valley S	Sewer
Adcock, James	320160	Forest Hills	Water
Baldwin, Brandon	320023	Ashley Hills CWS NC	Sewer
Baldwin, Brandon	320042	Kings Grant - Raleigh	Sewer
Baldwin, Brandon	320107	Eagle Crossing	Water
Baldwin, Brandon	320152	Amber Acres North	Water
Baldwin, Brandon	320163	Oakes Plantation	Water
Baldwin, Brandon	320169	Neuse Woods	Water
Baldwin, Brandon	320173	Hidden Hollow	Water
Burner, Jackie	320010	Kynwood Abington S	Sewer
Burner, Jackie	320034	Grandview At T-Square	Water
Burner, Jackie	320068	Country Club Annex	Water
Burner, Jackie	320074	Yorktown	Water
Burner, Jackie	320082	High Meadows	Water
Burner, Jackie	320119	Kynwood Abington W	Water
Caddiell, Anthony	320003	Hardscrabble	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Caddiell, Anthony	320004	River Oaks	Sewer
Caddiell, Anthony	320006	Elk River Utilities W	Water
Caddiell, Anthony	320007	Elk River Utilities S	Sewer
Caddiell, Anthony	320010	Kynwood Abington S	Sewer
Caddiell, Anthony	320011	Brandywine Bay S	Sewer
Caddiell, Anthony	320012	The Point	Water
Caddiell, Anthony	320013	Belvedere Plantation W	Water
Caddiell, Anthony	320014	Sugar Mountain W	Water
Caddiell, Anthony	320015	Sugar Mountain S	Sewer
Caddiell, Anthony	320017	Saddlewood W	Water
Caddiell, Anthony	320018	Saddlewood S	Sewer
Caddiell, Anthony	320020	Sherwood Forest CWS	Water
Caddiell, Anthony	320021	Woodhaven	Water
Caddiell, Anthony	320022	Zemosa Acres	Water
Caddiell, Anthony	320023	Ashley Hills CWS NC	Sewer
Caddiell, Anthony	320024	Corolla Light S	Sewer
Caddiell, Anthony	320025	Hestron Park W	Water
Caddiell, Anthony	320026	Hestron Park S	Sewer
Caddiell, Anthony	320028	Hound Ears W	Water
Caddiell, Anthony	320029	Hound Ears S	Sewer
Caddiell, Anthony	320031	Willowbrook W	Water
Caddiell, Anthony	320032	Willowbrook S	Sewer
Caddiell, Anthony	320034	Grandview At T-Square	Water
Caddiell, Anthony	320035	Wolf Laurel W	Water
Caddiell, Anthony	320036	Wolf Laurel S	Sewer
Caddiell, Anthony	320038	Tanglewood Estates	Water
Caddiell, Anthony	320039	White Oak Plantation W	Water
Caddiell, Anthony	320040	White Oak Plantation S	Sewer
Caddiell, Anthony	320042	Kings Grant - Raleigh	Sewer
Caddiell, Anthony	320043	Bent Creek/Mt Carmel W	Water
Caddiell, Anthony	320044	Bent Creek S	Sewer
Caddiell, Anthony	320046	Mt Carmel	Sewer
Caddiell, Anthony	320047	Whispering Pines	Water
Caddiell, Anthony	320048	Crest View Estates	Water
Caddiell, Anthony	320049	Sherwood Park	Water
Caddiell, Anthony	320050	Misty Mountain	Water
Caddiell, Anthony	320051	Crystal Mountain	Water
Caddiell, Anthony	320052	Ski Mountain	Water
Caddiell, Anthony	320053	Mt Mitchell	Water
Caddiell, Anthony	320054	Bear Paw Resort W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Caddiell, Anthony	320055	Bear Paw Resort S	Sewer
Caddiell, Anthony	320057	Forest Brook	Water
Caddiell, Anthony	320058	Carolina Forest	Water
Caddiell, Anthony	320059	Woodrun	Water
Caddiell, Anthony	320060	Kings Grant - Charlotte W	Water
Caddiell, Anthony	320061	Kings Grant - Charlotte S	Sewer
Caddiell, Anthony	320063	Quail Ridge CWS	Water
Caddiell, Anthony	320064	Beechbrook	Water
Caddiell, Anthony	320065	College Park W	Water
Caddiell, Anthony	320066	College Park S	Sewer
Caddiell, Anthony	320068	Country Club Annex	Water
Caddiell, Anthony	320069	Country Hills	Water
Caddiell, Anthony	320070	Harbor House Estates	Water
Caddiell, Anthony	320071	Holly Acres	Water
Caddiell, Anthony	320072	Oakdale Terrace	Water
Caddiell, Anthony	320073	Suburban Heights	Water
Caddiell, Anthony	320074	Yorktown	Water
Caddiell, Anthony	320075	Powder Horn Mountain	Water
Caddiell, Anthony	320076	Monteray Shores S	Sewer
Caddiell, Anthony	320078	Olde Point W	Water
Caddiell, Anthony	320079	Olde Point S	Sewer
Caddiell, Anthony	320081	Independent/Hemby	Sewer
Caddiell, Anthony	320082	High Meadows	Water
Caddiell, Anthony	320083	Chapel Hills	Water
Caddiell, Anthony	320084	Huntington Forest	Water
Caddiell, Anthony	320085	Eastwood Forest	Water
Caddiell, Anthony	320086	Westwood Forest	Water
Caddiell, Anthony	320087	Wildwood Green	Water
Caddiell, Anthony	320088	Bahia Bay	Water
Caddiell, Anthony	320089	Danby W	Water
Caddiell, Anthony	320090	Danby S	Sewer
Caddiell, Anthony	320092	Queens Harbor W	Water
Caddiell, Anthony	320093	Queens Harbor S	Sewer
Caddiell, Anthony	320095	Pinnacle Shores	Water
Caddiell, Anthony	320096	Waterglyn	Water
Caddiell, Anthony	320097	Buffalo Creek	Water
Caddiell, Anthony	320098	Stone Hollow	Water
Caddiell, Anthony	320099	Wood Trace	Water
Caddiell, Anthony	320100	Lemmond Acres	Water
Caddiell, Anthony	320101	Wildlife Bay	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Caddiell, Anthony	320102	Nags Head	Sewer
Caddiell, Anthony	320103	Meadow Glen	Water
Caddiell, Anthony	320104	Heathfield	Water
Caddiell, Anthony	320105	Monterrey	Water
Caddiell, Anthony	320106	High Vista	Water
Caddiell, Anthony	320107	Eagle Crossing	Water
Caddiell, Anthony	320108	Larkhaven	Water
Caddiell, Anthony	320109	Regalwood	Sewer
Caddiell, Anthony	320110	White Oak Estates	Sewer
Caddiell, Anthony	320111	Riverwood (Johnston county)	Water
Caddiell, Anthony	320119	Kynwood Abington W	Water
Caddiell, Anthony	320121	Brandywine Bay W	Water
Caddiell, Anthony	320123	Belvedere Plantation S	Sewer
Caddiell, Anthony	320125	Riverpointe W	Water
Caddiell, Anthony	320126	Riverpointe S	Sewer
Caddiell, Anthony	320128	Watauga Vista	Water
Caddiell, Anthony	320130	Mason Landing	Water
Caddiell, Anthony	320131	Carolina Pines Utilities Inc	Sewer
Caddiell, Anthony	320132	Nero Utility Services Inc W	Water
Caddiell, Anthony	320133	Nero Utility Services Inc S	Sewer
Caddiell, Anthony	320135	Linville Ridge	Water
Caddiell, Anthony	320136	Ridges at Mountain Harbour W	Water
Caddiell, Anthony	320137	Ridges at Mountain Harbour S	Sewer
Caddiell, Anthony	320139	Tanglewood South	Water
Caddiell, Anthony	320140	Eastgate	Water
Caddiell, Anthony	320141	Winston Plantation	Water
Caddiell, Anthony	320142	Ski Country	Water
Caddiell, Anthony	320143	Olde Lamp Place	Water
Caddiell, Anthony	320144	Winston Point W	Water
Caddiell, Anthony	320145	Winston Point S	Sewer
Caddiell, Anthony	320147	RED BIRD	Water
Caddiell, Anthony	320149	Sapphire Valley W	Water
Caddiell, Anthony	320150	Sapphire Valley S	Sewer
Caddiell, Anthony	320152	Amber Acres North	Water
Caddiell, Anthony	320153	Fairfield Harbour W	Water
Caddiell, Anthony	320154	Fairfield Harbour S	Sewer
Caddiell, Anthony	320156	Fairfield Mountain W	Water
Caddiell, Anthony	320157	Fairfield Mountain S	Sewer
Caddiell, Anthony	320159	Sandy Trail	Water
Caddiell, Anthony	320160	Forest Hills	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Caddiell, Anthony	320161	Heather Glen	Water
Caddiell, Anthony	320162	Country Crossing-NC	Water
Caddiell, Anthony	320163	Oakes Plantation	Water
Caddiell, Anthony	320164	Ransdell Forest	Water
Caddiell, Anthony	320165	Carriage Manor	Water
Caddiell, Anthony	320166	Stewarts Ridge	Water
Caddiell, Anthony	320167	Tuckahoe	Water
Caddiell, Anthony	320168	Wilders Village	Water
Caddiell, Anthony	320169	Neuse Woods	Water
Caddiell, Anthony	320170	Jordan Woods	Water
Caddiell, Anthony	320172	Treasure Cove	Water
Caddiell, Anthony	320173	Hidden Hollow	Water
Caddiell, Anthony	320174	Lindsey Pointe	Water
Caddiell, Anthony	320176	Rutledge Landing W	Water
Caddiell, Anthony	320177	Rutledge Landing S	Sewer
Caddiell, Anthony	320182	Fairfield Mtnsapple Valley W	Water
Caddiell, Anthony	320183	Fairfield Mtnsapple Valley S	Sewer
Caddiell, Anthony	320185	Amber Acres W	Water
Caddiell, Anthony	320186	Amber Acres S	Sewer
Caddiell, Anthony	320190	Amber Ridge W	Water
Caddiell, Anthony	320191	Amber Ridge S	Sewer
Caddiell, Anthony	320193	Sandy Trail S	Sewer
Capps, Thomas	320022	Zemosa Acres	Water
Capps, Thomas	320058	Carolina Forest	Water
Capps, Thomas	320059	Woodrun	Water
Capps, Thomas	320085	Eastwood Forest	Water
Capps, Thomas	320089	Danby W	Water
Capps, Thomas	320090	Danby S	Sewer
Childress, Christopher	320006	Elk River Utilities W	Water
Childress, Christopher	320014	Sugar Mountain W	Water
Childress, Christopher	320050	Misty Mountain	Water
Childress, Christopher	320051	Crystal Mountain	Water
Childress, Christopher	320052	Ski Mountain	Water
Childress, Christopher	320053	Mt Mitchell	Water
Childress, Christopher	320075	Powder Horn Mountain	Water
Childress, Christopher	320083	Chapel Hills	Water
Cohen, Thaddeus	320058	Carolina Forest	Water
Cohen, Thaddeus	320059	Woodrun	Water
Cohen, Thaddeus	320108	Larkhaven	Water
Cohen, Thaddeus	320204	Bradfield Farms W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Cohen, Thaddeus	320205	Bradfield Farms/Larkhaven S	Sewer
Cooke, Jeffrey	320105	Monterrey	Water
Cooke, Jeffrey	320132	Nero Utility Services Inc W	Water
Cooke, Jeffrey	320133	Nero Utility Services Inc S	Sewer
Cooke, Jeffrey	320162	Country Crossing-NC	Water
Cooke, Jeffrey	320167	Tuckahoe	Water
Cooke, Jeffrey	320170	Jordan Woods	Water
Corn, Douglas	320020	Sherwood Forest CWS	Water
Corn, Douglas	320043	Bent Creek/Mt Carmel W	Water
Corn, Douglas	320044	Bent Creek S	Sewer
Corn, Douglas	320046	Mt Carmel	Sewer
Corn, Douglas	320106	High Vista	Water
Corn, Douglas	320200	Transylvania Utilities Inc W	Water
Corn, Douglas	320201	Transylvania Utilities Inc S	Sewer
Cox, Samuel	320010	Kynwood Abington S	Sewer
Cox, Samuel	320012	The Point	Water
Cox, Samuel	320013	Belvedere Plantation W	Water
Cox, Samuel	320014	Sugar Mountain W	Water
Cox, Samuel	320015	Sugar Mountain S	Sewer
Cox, Samuel	320017	Saddlewood W	Water
Cox, Samuel	320018	Saddlewood S	Sewer
Cox, Samuel	320020	Sherwood Forest CWS	Water
Cox, Samuel	320021	Woodhaven	Water
Cox, Samuel	320022	Zemosa Acres	Water
Cox, Samuel	320023	Ashley Hills CWS NC	Sewer
Cox, Samuel	320024	Corolla Light S	Sewer
Cox, Samuel	320025	Hestron Park W	Water
Cox, Samuel	320026	Hestron Park S	Sewer
Cox, Samuel	320028	Hound Ears W	Water
Cox, Samuel	320029	Hound Ears S	Sewer
Cox, Samuel	320031	Willowbrook W	Water
Cox, Samuel	320032	Willowbrook S	Sewer
Cox, Samuel	320034	Grandview At T-Square	Water
Cox, Samuel	320035	Wolf Laurel W	Water
Cox, Samuel	320036	Wolf Laurel S	Sewer
Cox, Samuel	320038	Tanglewood Estates	Water
Cox, Samuel	320039	White Oak Plantation W	Water
Cox, Samuel	320040	White Oak Plantation S	Sewer
Cox, Samuel	320042	Kings Grant - Raleigh	Sewer
Cox, Samuel	320043	Bent Creek/Mt Carmel W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Cox, Samuel	320044	Bent Creek S	Sewer
Cox, Samuel	320046	Mt Carmel	Sewer
Cox, Samuel	320047	Whispering Pines	Water
Cox, Samuel	320048	Crest View Estates	Water
Cox, Samuel	320049	Sherwood Park	Water
Cox, Samuel	320050	Misty Mountain	Water
Cox, Samuel	320051	Crystal Mountain	Water
Cox, Samuel	320052	Ski Mountain	Water
Cox, Samuel	320053	Mt Mitchell	Water
Cox, Samuel	320054	Bear Paw Resort W	Water
Cox, Samuel	320055	Bear Paw Resort S	Sewer
Cox, Samuel	320057	Forest Brook	Water
Cox, Samuel	320058	Carolina Forest	Water
Cox, Samuel	320059	Woodrun	Water
Cox, Samuel	320060	Kings Grant - Charlotte W	Water
Cox, Samuel	320061	Kings Grant - Charlotte S	Sewer
Cox, Samuel	320063	Quail Ridge CWS	Water
Cox, Samuel	320064	Beechbrook	Water
Cox, Samuel	320065	College Park W	Water
Cox, Samuel	320066	College Park S	Sewer
Cox, Samuel	320068	Country Club Annex	Water
Cox, Samuel	320069	Country Hills	Water
Cox, Samuel	320070	Harbor House Estates	Water
Cox, Samuel	320071	Holly Acres	Water
Cox, Samuel	320072	Oakdale Terrace	Water
Cox, Samuel	320073	Suburban Heights	Water
Cox, Samuel	320074	Yorktown	Water
Cox, Samuel	320075	Powder Horn Mountain	Water
Cox, Samuel	320076	Monteray Shores S	Sewer
Cox, Samuel	320078	Olde Point W	Water
Cox, Samuel	320079	Olde Point S	Sewer
Cox, Samuel	320081	Independent/Hemby	Sewer
Cox, Samuel	320082	High Meadows	Water
Cox, Samuel	320083	Chapel Hills	Water
Cox, Samuel	320084	Huntington Forest	Water
Cox, Samuel	320085	Eastwood Forest	Water
Cox, Samuel	320086	Westwood Forest	Water
Cox, Samuel	320087	Wildwood Green	Water
Cox, Samuel	320088	Bahia Bay	Water
Cox, Samuel	320089	Danby W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Cox, Samuel	320090	Danby S	Sewer
Cox, Samuel	320092	Queens Harbor W	Water
Cox, Samuel	320093	Queens Harbor S	Sewer
Cox, Samuel	320095	Pinnacle Shores	Water
Cox, Samuel	320096	Waterglyn	Water
Cox, Samuel	320097	Buffalo Creek	Water
Cox, Samuel	320098	Stone Hollow	Water
Cox, Samuel	320099	Wood Trace	Water
Cox, Samuel	320100	Lemmond Acres	Water
Cox, Samuel	320101	Wildlife Bay	Water
Cox, Samuel	320102	Nags Head	Sewer
Cox, Samuel	320103	Meadow Glen	Water
Cox, Samuel	320104	Heathfield	Water
Cox, Samuel	320105	Monterrey	Water
Cox, Samuel	320106	High Vista	Water
Cox, Samuel	320107	Eagle Crossing	Water
Cox, Samuel	320108	Larkhaven	Water
Cox, Samuel	320109	Regalwood	Sewer
Cox, Samuel	320110	White Oak Estates	Sewer
Cox, Samuel	320111	Riverwood (Johnston county)	Water
Cox, Samuel	320119	Kynwood Abington W	Water
Cox, Samuel	320121	Brandywine Bay W	Water
Cox, Samuel	320123	Belvedere Plantation S	Sewer
Cox, Samuel	320125	Riverpointe W	Water
Cox, Samuel	320126	Riverpointe S	Sewer
Cox, Samuel	320128	Watauga Vista	Water
Cox, Samuel	320130	Mason Landing	Water
Cox, Samuel	320131	Carolina Pines Utilities Inc	Sewer
Cox, Samuel	320132	Nero Utility Services Inc W	Water
Cox, Samuel	320133	Nero Utility Services Inc S	Sewer
Cox, Samuel	320135	Linville Ridge	Water
Cox, Samuel	320136	Ridges at Mountain Harbour W	Water
Cox, Samuel	320137	Ridges at Mountain Harbour S	Sewer
Cox, Samuel	320139	Tanglewood South	Water
Cox, Samuel	320140	Eastgate	Water
Cox, Samuel	320141	Winston Plantation	Water
Cox, Samuel	320142	Ski Country	Water
Cox, Samuel	320143	Olde Lamp Place	Water
Cox, Samuel	320144	Winston Point W	Water
Cox, Samuel	320145	Winston Point S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Cox, Samuel	320147	RED BIRD	Water
Davis, Kenneth	320003	Hardscrabble	Sewer
Davis, Kenneth	320004	River Oaks	Sewer
Davis, Kenneth	320006	Elk River Utilities W	Water
Davis, Kenneth	320007	Elk River Utilities S	Sewer
Davis, Kenneth	320010	Kynwood Abington S	Sewer
Davis, Kenneth	320011	Brandywine Bay S	Sewer
Davis, Kenneth	320012	The Point	Water
Davis, Kenneth	320013	Belvedere Plantation W	Water
Davis, Kenneth	320014	Sugar Mountain W	Water
Davis, Kenneth	320015	Sugar Mountain S	Sewer
Davis, Kenneth	320017	Saddlewood W	Water
Davis, Kenneth	320018	Saddlewood S	Sewer
Davis, Kenneth	320020	Sherwood Forest CWS	Water
Davis, Kenneth	320021	Woodhaven	Water
Davis, Kenneth	320022	Zemosa Acres	Water
Davis, Kenneth	320023	Ashley Hills CWS NC	Sewer
Davis, Kenneth	320024	Corolla Light S	Sewer
Davis, Kenneth	320025	Hestron Park W	Water
Davis, Kenneth	320026	Hestron Park S	Sewer
Davis, Kenneth	320028	Hound Ears W	Water
Davis, Kenneth	320029	Hound Ears S	Sewer
Davis, Kenneth	320031	Willowbrook W	Water
Davis, Kenneth	320032	Willowbrook S	Sewer
Davis, Kenneth	320034	Grandview At T-Square	Water
Davis, Kenneth	320035	Wolf Laurel W	Water
Davis, Kenneth	320036	Wolf Laurel S	Sewer
Davis, Kenneth	320038	Tanglewood Estates	Water
Davis, Kenneth	320039	White Oak Plantation W	Water
Davis, Kenneth	320040	White Oak Plantation S	Sewer
Davis, Kenneth	320042	Kings Grant - Raleigh	Sewer
Davis, Kenneth	320043	Bent Creek/Mt Carmel W	Water
Davis, Kenneth	320044	Bent Creek S	Sewer
Davis, Kenneth	320046	Mt Carmel	Sewer
Davis, Kenneth	320047	Whispering Pines	Water
Davis, Kenneth	320048	Crest View Estates	Water
Davis, Kenneth	320049	Sherwood Park	Water
Davis, Kenneth	320050	Misty Mountain	Water
Davis, Kenneth	320051	Crystal Mountain	Water
Davis, Kenneth	320052	Ski Mountain	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Davis, Kenneth	320053	Mt Mitchell	Water
Davis, Kenneth	320054	Bear Paw Resort W	Water
Davis, Kenneth	320055	Bear Paw Resort S	Sewer
Davis, Kenneth	320057	Forest Brook	Water
Davis, Kenneth	320058	Carolina Forest	Water
Davis, Kenneth	320059	Woodrun	Water
Davis, Kenneth	320060	Kings Grant - Charlotte W	Water
Davis, Kenneth	320061	Kings Grant - Charlotte S	Sewer
Davis, Kenneth	320063	Quail Ridge CWS	Water
Davis, Kenneth	320064	Beechbrook	Water
Davis, Kenneth	320065	College Park W	Water
Davis, Kenneth	320066	College Park S	Sewer
Davis, Kenneth	320068	Country Club Annex	Water
Davis, Kenneth	320069	Country Hills	Water
Davis, Kenneth	320070	Harbor House Estates	Water
Davis, Kenneth	320071	Holly Acres	Water
Davis, Kenneth	320072	Oakdale Terrace	Water
Davis, Kenneth	320073	Suburban Heights	Water
Davis, Kenneth	320074	Yorktown	Water
Davis, Kenneth	320075	Powder Horn Mountain	Water
Davis, Kenneth	320076	Monteray Shores S	Sewer
Davis, Kenneth	320078	Olde Point W	Water
Davis, Kenneth	320079	Olde Point S	Sewer
Davis, Kenneth	320081	Independent/Hemby	Sewer
Davis, Kenneth	320082	High Meadows	Water
Davis, Kenneth	320083	Chapel Hills	Water
Davis, Kenneth	320084	Huntington Forest	Water
Davis, Kenneth	320085	Eastwood Forest	Water
Davis, Kenneth	320086	Westwood Forest	Water
Davis, Kenneth	320087	Wildwood Green	Water
Davis, Kenneth	320088	Bahia Bay	Water
Davis, Kenneth	320089	Danby W	Water
Davis, Kenneth	320090	Danby S	Sewer
Davis, Kenneth	320092	Queens Harbor W	Water
Davis, Kenneth	320093	Queens Harbor S	Sewer
Davis, Kenneth	320095	Pinnacle Shores	Water
Davis, Kenneth	320096	Waterglyn	Water
Davis, Kenneth	320097	Buffalo Creek	Water
Davis, Kenneth	320098	Stone Hollow	Water
Davis, Kenneth	320099	Wood Trace	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Davis, Kenneth	320100	Lemmond Acres	Water
Davis, Kenneth	320101	Wildlife Bay	Water
Davis, Kenneth	320102	Nags Head	Sewer
Davis, Kenneth	320103	Meadow Glen	Water
Davis, Kenneth	320104	Heathfield	Water
Davis, Kenneth	320105	Monterrey	Water
Davis, Kenneth	320106	High Vista	Water
Davis, Kenneth	320107	Eagle Crossing	Water
Davis, Kenneth	320108	Larkhaven	Water
Davis, Kenneth	320109	Regalwood	Sewer
Davis, Kenneth	320110	White Oak Estates	Sewer
Davis, Kenneth	320111	Riverwood (Johnston county)	Water
Davis, Kenneth	320119	Kynwood Abington W	Water
Davis, Kenneth	320121	Brandywine Bay W	Water
Davis, Kenneth	320123	Belvedere Plantation S	Sewer
Davis, Kenneth	320125	Riverpointe W	Water
Davis, Kenneth	320126	Riverpointe S	Sewer
Davis, Kenneth	320128	Watauga Vista	Water
Davis, Kenneth	320130	Mason Landing	Water
Davis, Kenneth	320131	Carolina Pines Utilities Inc	Sewer
Davis, Kenneth	320132	Nero Utility Services Inc W	Water
Davis, Kenneth	320133	Nero Utility Services Inc S	Sewer
Davis, Kenneth	320135	Linville Ridge	Water
Davis, Kenneth	320136	Ridges at Mountain Harbour W	Water
Davis, Kenneth	320137	Ridges at Mountain Harbour S	Sewer
Davis, Kenneth	320139	Tanglewood South	Water
Davis, Kenneth	320140	Eastgate	Water
Davis, Kenneth	320141	Winston Plantation	Water
Davis, Kenneth	320142	Ski Country	Water
Davis, Kenneth	320143	Olde Lamp Place	Water
Davis, Kenneth	320144	Winston Point W	Water
Davis, Kenneth	320145	Winston Point S	Sewer
Davis, Kenneth	320147	RED BIRD	Water
Davis, Kenneth	320149	Sapphire Valley W	Water
Davis, Kenneth	320150	Sapphire Valley S	Sewer
Davis, Kenneth	320152	Amber Acres North	Water
Davis, Kenneth	320153	Fairfield Harbour W	Water
Davis, Kenneth	320154	Fairfield Harbour S	Sewer
Davis, Kenneth	320156	Fairfield Mountain W	Water
Davis, Kenneth	320157	Fairfield Mountain S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Davis, Kenneth	320159	Sandy Trail	Water
Davis, Kenneth	320160	Forest Hills	Water
Davis, Kenneth	320161	Heather Glen	Water
Davis, Kenneth	320162	Country Crossing-NC	Water
Davis, Kenneth	320163	Oakes Plantation	Water
Davis, Kenneth	320164	Ransdell Forest	Water
Davis, Kenneth	320165	Carriage Manor	Water
Davis, Kenneth	320166	Stewarts Ridge	Water
Davis, Kenneth	320167	Tuckahoe	Water
Davis, Kenneth	320168	Wilders Village	Water
Davis, Kenneth	320169	Neuse Woods	Water
Davis, Kenneth	320170	Jordan Woods	Water
Davis, Kenneth	320172	Treasure Cove	Water
Davis, Kenneth	320173	Hidden Hollow	Water
Davis, Kenneth	320174	Lindsey Pointe	Water
Davis, Kenneth	320176	Rutledge Landing W	Water
Davis, Kenneth	320177	Rutledge Landing S	Sewer
Davis, Kenneth	320182	Fairfield Mtnsapple Valley W	Water
Davis, Kenneth	320183	Fairfield Mtnsapple Valley S	Sewer
Davis, Kenneth	320185	Amber Acres W	Water
Davis, Kenneth	320186	Amber Acres S	Sewer
Davis, Kenneth	320190	Amber Ridge W	Water
Davis, Kenneth	320191	Amber Ridge S	Sewer
Davis, Kenneth	320193	Sandy Trail S	Sewer
Davis, Kenneth	320197	Carolina Trace Utilities Inc W	Water
Davis, Kenneth	320198	Carolina Trace Utilities Inc S	Sewer
Davis, Kenneth	320200	Transylvania Utilities Inc W	Water
Davis, Kenneth	320201	Transylvania Utilities Inc S	Sewer
Davis, Kenneth	320204	Bradfield Farms W	Water
Davis, Kenneth	320205	Bradfield Farms/Larkhaven S	Sewer
Davis, Kenneth	320212	Riverbend Estates Water System	Water
Dickens, Ronnie	320003	Hardscrabble	Sewer
Dickens, Ronnie	320004	River Oaks	Sewer
Dickens, Ronnie	320006	Elk River Utilities W	Water
Dickens, Ronnie	320007	Elk River Utilities S	Sewer
Dickens, Ronnie	320010	Kynwood Abington S	Sewer
Dickens, Ronnie	320011	Brandywine Bay S	Sewer
Dickens, Ronnie	320012	The Point	Water
Dickens, Ronnie	320013	Belvedere Plantation W	Water
Dickens, Ronnie	320014	Sugar Mountain W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Dickens, Ronnie	320015	Sugar Mountain S	Sewer
Dickens, Ronnie	320017	Saddlewood W	Water
Dickens, Ronnie	320018	Saddlewood S	Sewer
Dickens, Ronnie	320020	Sherwood Forest CWS	Water
Dickens, Ronnie	320021	Woodhaven	Water
Dickens, Ronnie	320022	Zemosa Acres	Water
Dickens, Ronnie	320023	Ashley Hills CWS NC	Sewer
Dickens, Ronnie	320024	Corolla Light S	Sewer
Dickens, Ronnie	320025	Hestron Park W	Water
Dickens, Ronnie	320026	Hestron Park S	Sewer
Dickens, Ronnie	320028	Hound Ears W	Water
Dickens, Ronnie	320029	Hound Ears S	Sewer
Dickens, Ronnie	320031	Willowbrook W	Water
Dickens, Ronnie	320032	Willowbrook S	Sewer
Dickens, Ronnie	320034	Grandview At T-Square	Water
Dickens, Ronnie	320035	Wolf Laurel W	Water
Dickens, Ronnie	320036	Wolf Laurel S	Sewer
Dickens, Ronnie	320038	Tanglewood Estates	Water
Dickens, Ronnie	320039	White Oak Plantation W	Water
Dickens, Ronnie	320040	White Oak Plantation S	Sewer
Dickens, Ronnie	320042	Kings Grant - Raleigh	Sewer
Dickens, Ronnie	320043	Bent Creek/Mt Carmel W	Water
Dickens, Ronnie	320044	Bent Creek S	Sewer
Dickens, Ronnie	320046	Mt Carmel	Sewer
Dickens, Ronnie	320047	Whispering Pines	Water
Dickens, Ronnie	320048	Crest View Estates	Water
Dickens, Ronnie	320049	Sherwood Park	Water
Dickens, Ronnie	320050	Misty Mountain	Water
Dickens, Ronnie	320051	Crystal Mountain	Water
Dickens, Ronnie	320052	Ski Mountain	Water
Dickens, Ronnie	320053	Mt Mitchell	Water
Dickens, Ronnie	320054	Bear Paw Resort W	Water
Dickens, Ronnie	320055	Bear Paw Resort S	Sewer
Dickens, Ronnie	320057	Forest Brook	Water
Dickens, Ronnie	320058	Carolina Forest	Water
Dickens, Ronnie	320059	Woodrun	Water
Dickens, Ronnie	320060	Kings Grant - Charlotte W	Water
Dickens, Ronnie	320061	Kings Grant - Charlotte S	Sewer
Dickens, Ronnie	320063	Quail Ridge CWS	Water
Dickens, Ronnie	320064	Beechbrook	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Dickens, Ronnie	320065	College Park W	Water
Dickens, Ronnie	320066	College Park S	Sewer
Dickens, Ronnie	320068	Country Club Annex	Water
Dickens, Ronnie	320069	Country Hills	Water
Dickens, Ronnie	320070	Harbor House Estates	Water
Dickens, Ronnie	320071	Holly Acres	Water
Dickens, Ronnie	320072	Oakdale Terrace	Water
Dickens, Ronnie	320073	Suburban Heights	Water
Dickens, Ronnie	320074	Yorktown	Water
Dickens, Ronnie	320075	Powder Horn Mountain	Water
Dickens, Ronnie	320076	Monteray Shores S	Sewer
Dickens, Ronnie	320078	Olde Point W	Water
Dickens, Ronnie	320079	Olde Point S	Sewer
Dickens, Ronnie	320081	Independent/Hemby	Sewer
Dickens, Ronnie	320082	High Meadows	Water
Dickens, Ronnie	320083	Chapel Hills	Water
Dickens, Ronnie	320084	Huntington Forest	Water
Dickens, Ronnie	320085	Eastwood Forest	Water
Dickens, Ronnie	320086	Westwood Forest	Water
Dickens, Ronnie	320087	Wildwood Green	Water
Dickens, Ronnie	320088	Bahia Bay	Water
Dickens, Ronnie	320089	Danby W	Water
Dickens, Ronnie	320090	Danby S	Sewer
Dickens, Ronnie	320092	Queens Harbor W	Water
Dickens, Ronnie	320093	Queens Harbor S	Sewer
Dickens, Ronnie	320095	Pinnacle Shores	Water
Dickens, Ronnie	320096	Waterglyn	Water
Dickens, Ronnie	320097	Buffalo Creek	Water
Dickens, Ronnie	320098	Stone Hollow	Water
Dickens, Ronnie	320099	Wood Trace	Water
Dickens, Ronnie	320100	Lemmond Acres	Water
Dickens, Ronnie	320101	Wildlife Bay	Water
Dickens, Ronnie	320102	Nags Head	Sewer
Dickens, Ronnie	320103	Meadow Glen	Water
Dickens, Ronnie	320104	Heathfield	Water
Dickens, Ronnie	320105	Monterrey	Water
Dickens, Ronnie	320106	High Vista	Water
Dickens, Ronnie	320107	Eagle Crossing	Water
Dickens, Ronnie	320108	Larkhaven	Water
Dickens, Ronnie	320109	Regalwood	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Dickens, Ronnie	320110	White Oak Estates	Sewer
Dickens, Ronnie	320111	Riverwood (Johnston county)	Water
Dickens, Ronnie	320119	Kynwood Abington W	Water
Dickens, Ronnie	320121	Brandywine Bay W	Water
Dickens, Ronnie	320123	Belvedere Plantation S	Sewer
Dickens, Ronnie	320125	Riverpointe W	Water
Dickens, Ronnie	320126	Riverpointe S	Sewer
Dickens, Ronnie	320128	Watauga Vista	Water
Dickens, Ronnie	320130	Mason Landing	Water
Dickens, Ronnie	320131	Carolina Pines Utilities Inc	Sewer
Dickens, Ronnie	320132	Nero Utility Services Inc W	Water
Dickens, Ronnie	320133	Nero Utility Services Inc S	Sewer
Dickens, Ronnie	320135	Linville Ridge	Water
Dickens, Ronnie	320136	Ridges at Mountain Harbour W	Water
Dickens, Ronnie	320137	Ridges at Mountain Harbour S	Sewer
Dickens, Ronnie	320139	Tanglewood South	Water
Dickens, Ronnie	320140	Eastgate	Water
Dickens, Ronnie	320141	Winston Plantation	Water
Dickens, Ronnie	320142	Ski Country	Water
Dickens, Ronnie	320143	Olde Lamp Place	Water
Dickens, Ronnie	320144	Winston Point W	Water
Dickens, Ronnie	320145	Winston Point S	Sewer
Dickens, Ronnie	320147	RED BIRD	Water
Dickens, Ronnie	320149	Sapphire Valley W	Water
Dickens, Ronnie	320150	Sapphire Valley S	Sewer
Dickens, Ronnie	320152	Amber Acres North	Water
Dickens, Ronnie	320153	Fairfield Harbour W	Water
Dickens, Ronnie	320154	Fairfield Harbour S	Sewer
Dickens, Ronnie	320156	Fairfield Mountain W	Water
Dickens, Ronnie	320157	Fairfield Mountain S	Sewer
Dickens, Ronnie	320159	Sandy Trail	Water
Dickens, Ronnie	320160	Forest Hills	Water
Dickens, Ronnie	320161	Heather Glen	Water
Dickens, Ronnie	320162	Country Crossing-NC	Water
Dickens, Ronnie	320163	Oakes Plantation	Water
Dickens, Ronnie	320164	Ransdell Forest	Water
Dickens, Ronnie	320165	Carriage Manor	Water
Dickens, Ronnie	320166	Stewarts Ridge	Water
Dickens, Ronnie	320167	Tuckahoe	Water
Dickens, Ronnie	320168	Wilders Village	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Dickens, Ronnie	320169	Neuse Woods	Water
Dickens, Ronnie	320170	Jordan Woods	Water
Dickens, Ronnie	320172	Treasure Cove	Water
Dickens, Ronnie	320173	Hidden Hollow	Water
Dickens, Ronnie	320174	Lindsey Pointe	Water
Dickens, Ronnie	320176	Rutledge Landing W	Water
Dickens, Ronnie	320177	Rutledge Landing S	Sewer
Dickens, Ronnie	320182	Fairfield Mtnsapple Valley W	Water
Dickens, Ronnie	320183	Fairfield Mtnsapple Valley S	Sewer
Dickens, Ronnie	320185	Amber Acres W	Water
Dickens, Ronnie	320186	Amber Acres S	Sewer
Dickens, Ronnie	320190	Amber Ridge W	Water
Dickens, Ronnie	320191	Amber Ridge S	Sewer
Dickens, Ronnie	320193	Sandy Trail S	Sewer
Dickens, Ronnie	320197	Carolina Trace Utilities Inc W	Water
Dickens, Ronnie	320198	Carolina Trace Utilities Inc S	Sewer
Eggers, Chad	320006	Elk River Utilities W	Water
Eggers, Chad	320007	Elk River Utilities S	Sewer
Eggers, Chad	320010	Kynwood Abington S	Sewer
Eggers, Chad	320011	Brandywine Bay S	Sewer
Eggers, Chad	320012	The Point	Water
Eggers, Chad	320013	Belvedere Plantation W	Water
Eggers, Chad	320014	Sugar Mountain W	Water
Eggers, Chad	320015	Sugar Mountain S	Sewer
Eggers, Chad	320017	Saddlewood W	Water
Eggers, Chad	320018	Saddlewood S	Sewer
Eggers, Chad	320020	Sherwood Forest CWS	Water
Eggers, Chad	320021	Woodhaven	Water
Eggers, Chad	320022	Zemoso Acres	Water
Eggers, Chad	320023	Ashley Hills CWS NC	Sewer
Eggers, Chad	320024	Corolla Light S	Sewer
Eggers, Chad	320025	Hestron Park W	Water
Eggers, Chad	320026	Hestron Park S	Sewer
Eggers, Chad	320028	Hound Ears W	Water
Eggers, Chad	320029	Hound Ears S	Sewer
Eggers, Chad	320031	Willowbrook W	Water
Eggers, Chad	320032	Willowbrook S	Sewer
Eggers, Chad	320034	Grandview At T-Square	Water
Eggers, Chad	320035	Wolf Laurel W	Water
Eggers, Chad	320036	Wolf Laurel S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Eggers, Chad	320038	Tanglewood Estates	Water
Eggers, Chad	320039	White Oak Plantation W	Water
Eggers, Chad	320040	White Oak Plantation S	Sewer
Eggers, Chad	320042	Kings Grant - Raleigh	Sewer
Eggers, Chad	320043	Bent Creek/Mt Carmel W	Water
Eggers, Chad	320044	Bent Creek S	Sewer
Eggers, Chad	320046	Mt Carmel	Sewer
Eggers, Chad	320047	Whispering Pines	Water
Eggers, Chad	320048	Crest View Estates	Water
Eggers, Chad	320049	Sherwood Park	Water
Eggers, Chad	320050	Misty Mountain	Water
Eggers, Chad	320051	Crystal Mountain	Water
Eggers, Chad	320052	Ski Mountain	Water
Eggers, Chad	320053	Mt Mitchell	Water
Eggers, Chad	320054	Bear Paw Resort W	Water
Eggers, Chad	320055	Bear Paw Resort S	Sewer
Eggers, Chad	320057	Forest Brook	Water
Eggers, Chad	320058	Carolina Forest	Water
Eggers, Chad	320059	Woodrun	Water
Eggers, Chad	320060	Kings Grant - Charlotte W	Water
Eggers, Chad	320061	Kings Grant - Charlotte S	Sewer
Eggers, Chad	320063	Quail Ridge CWS	Water
Eggers, Chad	320064	Beechbrook	Water
Eggers, Chad	320065	College Park W	Water
Eggers, Chad	320066	College Park S	Sewer
Eggers, Chad	320068	Country Club Annex	Water
Eggers, Chad	320069	Country Hills	Water
Eggers, Chad	320070	Harbor House Estates	Water
Eggers, Chad	320071	Holly Acres	Water
Eggers, Chad	320072	Oakdale Terrace	Water
Eggers, Chad	320073	Suburban Heights	Water
Eggers, Chad	320074	Yorktown	Water
Eggers, Chad	320075	Powder Horn Mountain	Water
Eggers, Chad	320076	Monteray Shores S	Sewer
Eggers, Chad	320078	Olde Point W	Water
Eggers, Chad	320079	Olde Point S	Sewer
Eggers, Chad	320081	Independent/Hemby	Sewer
Eggers, Chad	320082	High Meadows	Water
Eggers, Chad	320083	Chapel Hills	Water
Eggers, Chad	320084	Huntington Forest	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Eggers, Chad	320085	Eastwood Forest	Water
Eggers, Chad	320086	Westwood Forest	Water
Eggers, Chad	320087	Wildwood Green	Water
Eggers, Chad	320088	Bahia Bay	Water
Eggers, Chad	320089	Danby W	Water
Eggers, Chad	320090	Danby S	Sewer
Eggers, Chad	320092	Queens Harbor W	Water
Eggers, Chad	320093	Queens Harbor S	Sewer
Eggers, Chad	320095	Pinnacle Shores	Water
Eggers, Chad	320096	Waterglyn	Water
Eggers, Chad	320097	Buffalo Creek	Water
Eggers, Chad	320098	Stone Hollow	Water
Eggers, Chad	320099	Wood Trace	Water
Eggers, Chad	320100	Lemmond Acres	Water
Eggers, Chad	320101	Wildlife Bay	Water
Eggers, Chad	320102	Nags Head	Sewer
Eggers, Chad	320103	Meadow Glen	Water
Eggers, Chad	320104	Heathfield	Water
Eggers, Chad	320105	Monterrey	Water
Eggers, Chad	320106	High Vista	Water
Eggers, Chad	320107	Eagle Crossing	Water
Eggers, Chad	320108	Larkhaven	Water
Eggers, Chad	320109	Regalwood	Sewer
Eggers, Chad	320110	White Oak Estates	Sewer
Eggers, Chad	320111	Riverwood (Johnston county)	Water
Eggers, Chad	320119	Kynwood Abington W	Water
Eggers, Chad	320121	Brandywine Bay W	Water
Eggers, Chad	320123	Belvedere Plantation S	Sewer
Eggers, Chad	320125	Riverpointe W	Water
Eggers, Chad	320126	Riverpointe S	Sewer
Eggers, Chad	320128	Watauga Vista	Water
Eggers, Chad	320130	Mason Landing	Water
Eggers, Chad	320131	Carolina Pines Utilities Inc	Sewer
Eggers, Chad	320132	Nero Utility Services Inc W	Water
Eggers, Chad	320133	Nero Utility Services Inc S	Sewer
Eggers, Chad	320135	Linville Ridge	Water
Eggers, Chad	320136	Ridges at Mountain Harbour W	Water
Eggers, Chad	320137	Ridges at Mountain Harbour S	Sewer
Eggers, Chad	320207	Nikanor	Water
Eggers, Chad	320208	Ashe Lake Beaver Creek Sec	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Eggers, Chad	320209	Ashe Lake Holiday Lane Sec	Water
Estes, Christopher	320128	Watauga Vista	Water
Estes, Christopher	320149	Sapphire Valley W	Water
Estes, Christopher	320150	Sapphire Valley S	Sewer
Estes, Christopher	320160	Forest Hills	Water
Gage, Daniel	320003	Hardscrabble	Sewer
Gage, Daniel	320004	River Oaks	Sewer
Gage, Daniel	320010	Kynwood Abington S	Sewer
Gage, Daniel	320011	Brandywine Bay S	Sewer
Gage, Daniel	320012	The Point	Water
Gage, Daniel	320013	Belvedere Plantation W	Water
Gage, Daniel	320014	Sugar Mountain W	Water
Gage, Daniel	320015	Sugar Mountain S	Sewer
Gage, Daniel	320017	Saddlewood W	Water
Gage, Daniel	320018	Saddlewood S	Sewer
Gage, Daniel	320020	Sherwood Forest CWS	Water
Gage, Daniel	320021	Woodhaven	Water
Gage, Daniel	320022	Zemosa Acres	Water
Gage, Daniel	320023	Ashley Hills CWS NC	Sewer
Gage, Daniel	320024	Corolla Light S	Sewer
Gage, Daniel	320025	Hestron Park W	Water
Gage, Daniel	320026	Hestron Park S	Sewer
Gage, Daniel	320028	Hound Ears W	Water
Gage, Daniel	320029	Hound Ears S	Sewer
Gage, Daniel	320031	Willowbrook W	Water
Gage, Daniel	320032	Willowbrook S	Sewer
Gage, Daniel	320034	Grandview At T-Square	Water
Gage, Daniel	320035	Wolf Laurel W	Water
Gage, Daniel	320036	Wolf Laurel S	Sewer
Gage, Daniel	320038	Tanglewood Estates	Water
Gage, Daniel	320039	White Oak Plantation W	Water
Gage, Daniel	320040	White Oak Plantation S	Sewer
Gage, Daniel	320042	Kings Grant - Raleigh	Sewer
Gage, Daniel	320043	Bent Creek/Mt Carmel W	Water
Gage, Daniel	320044	Bent Creek S	Sewer
Gage, Daniel	320046	Mt Carmel	Sewer
Gage, Daniel	320047	Whispering Pines	Water
Gage, Daniel	320048	Crest View Estates	Water
Gage, Daniel	320049	Sherwood Park	Water
Gage, Daniel	320050	Misty Mountain	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Gage, Daniel	320051	Crystal Mountain	Water
Gage, Daniel	320052	Ski Mountain	Water
Gage, Daniel	320053	Mt Mitchell	Water
Gage, Daniel	320054	Bear Paw Resort W	Water
Gage, Daniel	320055	Bear Paw Resort S	Sewer
Gage, Daniel	320057	Forest Brook	Water
Gage, Daniel	320058	Carolina Forest	Water
Gage, Daniel	320059	Woodrun	Water
Gage, Daniel	320060	Kings Grant - Charlotte W	Water
Gage, Daniel	320061	Kings Grant - Charlotte S	Sewer
Gage, Daniel	320063	Quail Ridge CWS	Water
Gage, Daniel	320064	Beechbrook	Water
Gage, Daniel	320065	College Park W	Water
Gage, Daniel	320066	College Park S	Sewer
Gage, Daniel	320068	Country Club Annex	Water
Gage, Daniel	320069	Country Hills	Water
Gage, Daniel	320070	Harbor House Estates	Water
Gage, Daniel	320071	Holly Acres	Water
Gage, Daniel	320072	Oakdale Terrace	Water
Gage, Daniel	320073	Suburban Heights	Water
Gage, Daniel	320074	Yorktown	Water
Gage, Daniel	320075	Powder Horn Mountain	Water
Gage, Daniel	320076	Monteray Shores S	Sewer
Gage, Daniel	320078	Olde Point W	Water
Gage, Daniel	320079	Olde Point S	Sewer
Gage, Daniel	320081	Independent/Hemby	Sewer
Gage, Daniel	320082	High Meadows	Water
Gage, Daniel	320083	Chapel Hills	Water
Gage, Daniel	320084	Huntington Forest	Water
Gage, Daniel	320085	Eastwood Forest	Water
Gage, Daniel	320086	Westwood Forest	Water
Gage, Daniel	320087	Wildwood Green	Water
Gage, Daniel	320088	Bahia Bay	Water
Gage, Daniel	320089	Danby W	Water
Gage, Daniel	320090	Danby S	Sewer
Gage, Daniel	320092	Queens Harbor W	Water
Gage, Daniel	320093	Queens Harbor S	Sewer
Gage, Daniel	320095	Pinnacle Shores	Water
Gage, Daniel	320096	Waterglyn	Water
Gage, Daniel	320097	Buffalo Creek	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Gage, Daniel	320098	Stone Hollow	Water
Gage, Daniel	320099	Wood Trace	Water
Gage, Daniel	320100	Lemmond Acres	Water
Gage, Daniel	320101	Wildlife Bay	Water
Gage, Daniel	320102	Nags Head	Sewer
Gage, Daniel	320103	Meadow Glen	Water
Gage, Daniel	320104	Heathfield	Water
Gage, Daniel	320105	Monterrey	Water
Gage, Daniel	320106	High Vista	Water
Gage, Daniel	320107	Eagle Crossing	Water
Gage, Daniel	320108	Larkhaven	Water
Gage, Daniel	320109	Regalwood	Sewer
Gage, Daniel	320110	White Oak Estates	Sewer
Gage, Daniel	320111	Riverwood (Johnston county)	Water
Gage, Daniel	320119	Kynwood Abington W	Water
Gage, Daniel	320121	Brandywine Bay W	Water
Gage, Daniel	320123	Belvedere Plantation S	Sewer
Gage, Daniel	320125	Riverpointe W	Water
Gage, Daniel	320126	Riverpointe S	Sewer
Gage, Daniel	320128	Watauga Vista	Water
Gage, Daniel	320130	Mason Landing	Water
Gage, Daniel	320131	Carolina Pines Utilities Inc	Sewer
Gage, Daniel	320132	Nero Utility Services Inc W	Water
Gage, Daniel	320133	Nero Utility Services Inc S	Sewer
Gage, Daniel	320135	Linville Ridge	Water
Gage, Daniel	320136	Ridges at Mountain Harbour W	Water
Gage, Daniel	320137	Ridges at Mountain Harbour S	Sewer
Gage, Daniel	320139	Tanglewood South	Water
Gage, Daniel	320140	Eastgate	Water
Gage, Daniel	320141	Winston Plantation	Water
Gage, Daniel	320142	Ski Country	Water
Gage, Daniel	320143	Olde Lamp Place	Water
Gage, Daniel	320144	Winston Point W	Water
Gage, Daniel	320145	Winston Point S	Sewer
Gage, Daniel	320147	RED BIRD	Water
Gage, Daniel	320149	Sapphire Valley W	Water
Gage, Daniel	320150	Sapphire Valley S	Sewer
Gage, Daniel	320152	Amber Acres North	Water
Gage, Daniel	320153	Fairfield Harbour W	Water
Gage, Daniel	320154	Fairfield Harbour S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Gage, Daniel	320156	Fairfield Mountain W	Water
Gage, Daniel	320157	Fairfield Mountain S	Sewer
Gage, Daniel	320159	Sandy Trail	Water
Gage, Daniel	320160	Forest Hills	Water
Gage, Daniel	320161	Heather Glen	Water
Gage, Daniel	320162	Country Crossing-NC	Water
Gage, Daniel	320163	Oakes Plantation	Water
Gage, Daniel	320164	Ransdell Forest	Water
Gage, Daniel	320165	Carriage Manor	Water
Gage, Daniel	320166	Stewarts Ridge	Water
Gage, Daniel	320167	Tuckahoe	Water
Gage, Daniel	320168	Wilders Village	Water
Gage, Daniel	320169	Neuse Woods	Water
Gage, Daniel	320170	Jordan Woods	Water
Gage, Daniel	320172	Treasure Cove	Water
Gage, Daniel	320173	Hidden Hollow	Water
Gage, Daniel	320174	Lindsey Pointe	Water
Gage, Daniel	320176	Rutledge Landing W	Water
Gage, Daniel	320177	Rutledge Landing S	Sewer
Gage, Daniel	320182	Fairfield Mtnsapple Valley W	Water
Gage, Daniel	320183	Fairfield Mtnsapple Valley S	Sewer
Gage, Daniel	320185	Amber Acres W	Water
Gage, Daniel	320186	Amber Acres S	Sewer
Gage, Daniel	320190	Amber Ridge W	Water
Gage, Daniel	320191	Amber Ridge S	Sewer
Gage, Daniel	320193	Sandy Trail S	Sewer
Gage, Daniel	320195	Rutledge Landing North W	Water
Gage, Daniel	320196	Rutledge Landing North S	Sewer
Gage, Daniel	320197	Carolina Trace Utilities Inc W	Water
Gage, Daniel	320198	Carolina Trace Utilities Inc S	Sewer
Galloway, Nicholas	320043	Bent Creek/Mt Carmel W	Water
Galloway, Nicholas	320044	Bent Creek S	Sewer
Galloway, Nicholas	320046	Mt Carmel	Sewer
Galloway, Nicholas	320106	High Vista	Water
Galloway, Nicholas	320149	Sapphire Valley W	Water
Galloway, Nicholas	320150	Sapphire Valley S	Sewer
Galloway, Nicholas	320152	Amber Acres North	Water
Galloway, Nicholas	320153	Fairfield Harbour W	Water
Galloway, Nicholas	320154	Fairfield Harbour S	Sewer
Galloway, Nicholas	320156	Fairfield Mountain W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Galloway, Nicholas	320157	Fairfield Mountain S	Sewer
Galloway, Nicholas	320159	Sandy Trail	Water
Galloway, Nicholas	320160	Forest Hills	Water
Galloway, Nicholas	320161	Heather Glen	Water
Galloway, Nicholas	320162	Country Crossing-NC	Water
Galloway, Nicholas	320163	Oakes Plantation	Water
Galloway, Nicholas	320164	Ransdell Forest	Water
Galloway, Nicholas	320165	Carriage Manor	Water
Galloway, Nicholas	320166	Stewarts Ridge	Water
Galloway, Nicholas	320167	Tuckahoe	Water
Galloway, Nicholas	320168	Wilders Village	Water
Galloway, Nicholas	320169	Neuse Woods	Water
Galloway, Nicholas	320170	Jordan Woods	Water
Galloway, Nicholas	320172	Treasure Cove	Water
Galloway, Nicholas	320173	Hidden Hollow	Water
Galloway, Nicholas	320174	Lindsey Pointe	Water
Galloway, Nicholas	320200	Transylvania Utilities Inc W	Water
Galloway, Nicholas	320201	Transylvania Utilities Inc S	Sewer
Godfrey, Christopher	320047	Whispering Pines	Water
Godfrey, Christopher	320049	Sherwood Park	Water
Godfrey, Christopher	320063	Quail Ridge CWS	Water
Godfrey, Christopher	320197	Carolina Trace Utilities Inc W	Water
Godfrey, Christopher	320198	Carolina Trace Utilities Inc S	Sewer
Goff, Stacy	320010	Kynwood Abington S	Sewer
Goff, Stacy	320011	Brandywine Bay S	Sewer
Goff, Stacy	320012	The Point	Water
Goff, Stacy	320013	Belvedere Plantation W	Water
Goff, Stacy	320014	Sugar Mountain W	Water
Goff, Stacy	320015	Sugar Mountain S	Sewer
Goff, Stacy	320017	Saddlewood W	Water
Goff, Stacy	320018	Saddlewood S	Sewer
Goff, Stacy	320020	Sherwood Forest CWS	Water
Goff, Stacy	320021	Woodhaven	Water
Goff, Stacy	320022	Zemosa Acres	Water
Goff, Stacy	320023	Ashley Hills CWS NC	Sewer
Goff, Stacy	320024	Corolla Light S	Sewer
Goff, Stacy	320025	Hestron Park W	Water
Goff, Stacy	320026	Hestron Park S	Sewer
Goff, Stacy	320028	Hound Ears W	Water
Goff, Stacy	320029	Hound Ears S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Goff, Stacy	320031	Willowbrook W	Water
Goff, Stacy	320032	Willowbrook S	Sewer
Goff, Stacy	320034	Grandview At T-Square	Water
Goff, Stacy	320035	Wolf Laurel W	Water
Goff, Stacy	320036	Wolf Laurel S	Sewer
Goff, Stacy	320038	Tanglewood Estates	Water
Goff, Stacy	320039	White Oak Plantation W	Water
Goff, Stacy	320040	White Oak Plantation S	Sewer
Goff, Stacy	320042	Kings Grant - Raleigh	Sewer
Goff, Stacy	320043	Bent Creek/Mt Carmel W	Water
Goff, Stacy	320044	Bent Creek S	Sewer
Goff, Stacy	320046	Mt Carmel	Sewer
Goff, Stacy	320047	Whispering Pines	Water
Goff, Stacy	320048	Crest View Estates	Water
Goff, Stacy	320049	Sherwood Park	Water
Goff, Stacy	320050	Misty Mountain	Water
Goff, Stacy	320051	Crystal Mountain	Water
Goff, Stacy	320052	Ski Mountain	Water
Goff, Stacy	320053	Mt Mitchell	Water
Goff, Stacy	320054	Bear Paw Resort W	Water
Goff, Stacy	320055	Bear Paw Resort S	Sewer
Goff, Stacy	320057	Forest Brook	Water
Goff, Stacy	320058	Carolina Forest	Water
Goff, Stacy	320059	Woodrun	Water
Goff, Stacy	320060	Kings Grant - Charlotte W	Water
Goff, Stacy	320061	Kings Grant - Charlotte S	Sewer
Goff, Stacy	320063	Quail Ridge CWS	Water
Goff, Stacy	320064	Beechbrook	Water
Goff, Stacy	320065	College Park W	Water
Goff, Stacy	320066	College Park S	Sewer
Goff, Stacy	320068	Country Club Annex	Water
Goff, Stacy	320069	Country Hills	Water
Goff, Stacy	320070	Harbor House Estates	Water
Goff, Stacy	320071	Holly Acres	Water
Goff, Stacy	320072	Oakdale Terrace	Water
Goff, Stacy	320073	Suburban Heights	Water
Goff, Stacy	320074	Yorktown	Water
Goff, Stacy	320075	Powder Horn Mountain	Water
Goff, Stacy	320076	Monteray Shores S	Sewer
Goff, Stacy	320078	Olde Point W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Goff, Stacy	320079	Olde Point S	Sewer
Goff, Stacy	320081	Independent/Hemby	Sewer
Goff, Stacy	320082	High Meadows	Water
Goff, Stacy	320083	Chapel Hills	Water
Goff, Stacy	320084	Huntington Forest	Water
Goff, Stacy	320085	Eastwood Forest	Water
Goff, Stacy	320086	Westwood Forest	Water
Goff, Stacy	320087	Wildwood Green	Water
Goff, Stacy	320088	Bahia Bay	Water
Goff, Stacy	320089	Danby W	Water
Goff, Stacy	320090	Danby S	Sewer
Goff, Stacy	320092	Queens Harbor W	Water
Goff, Stacy	320093	Queens Harbor S	Sewer
Goff, Stacy	320095	Pinnacle Shores	Water
Goff, Stacy	320096	Waterglyn	Water
Goff, Stacy	320097	Buffalo Creek	Water
Goff, Stacy	320098	Stone Hollow	Water
Goff, Stacy	320099	Wood Trace	Water
Goff, Stacy	320100	Lemmond Acres	Water
Goff, Stacy	320101	Wildlife Bay	Water
Goff, Stacy	320102	Nags Head	Sewer
Goff, Stacy	320103	Meadow Glen	Water
Goff, Stacy	320104	Heathfield	Water
Goff, Stacy	320105	Monterrey	Water
Goff, Stacy	320106	High Vista	Water
Goff, Stacy	320107	Eagle Crossing	Water
Goff, Stacy	320108	Larkhaven	Water
Goff, Stacy	320109	Regalwood	Sewer
Goff, Stacy	320110	White Oak Estates	Sewer
Goff, Stacy	320111	Riverwood (Johnston county)	Water
Goff, Stacy	320119	Kynwood Abington W	Water
Goff, Stacy	320121	Brandywine Bay W	Water
Goff, Stacy	320123	Belvedere Plantation S	Sewer
Goff, Stacy	320125	Riverpointe W	Water
Goff, Stacy	320126	Riverpointe S	Sewer
Goff, Stacy	320128	Watauga Vista	Water
Goff, Stacy	320130	Mason Landing	Water
Goff, Stacy	320131	Carolina Pines Utilities Inc	Sewer
Goff, Stacy	320132	Nero Utility Services Inc W	Water
Goff, Stacy	320133	Nero Utility Services Inc S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Goff, Stacy	320135	Linville Ridge	Water
Goff, Stacy	320136	Ridges at Mountain Harbour W	Water
Goff, Stacy	320137	Ridges at Mountain Harbour S	Sewer
Golden, Matthew	320153	Fairfield Harbour W	Water
Golden, Matthew	320154	Fairfield Harbour S	Sewer
Greene, Cody	320006	Elk River Utilities W	Water
Greene, Cody	320007	Elk River Utilities S	Sewer
Greene, Cody	320010	Kynwood Abington S	Sewer
Greene, Cody	320011	Brandywine Bay S	Sewer
Greene, Cody	320012	The Point	Water
Greene, Cody	320013	Belvedere Plantation W	Water
Greene, Cody	320014	Sugar Mountain W	Water
Greene, Cody	320015	Sugar Mountain S	Sewer
Greene, Cody	320017	Saddlewood W	Water
Greene, Cody	320018	Saddlewood S	Sewer
Greene, Cody	320020	Sherwood Forest CWS	Water
Greene, Cody	320021	Woodhaven	Water
Greene, Cody	320022	Zemosa Acres	Water
Greene, Cody	320023	Ashley Hills CWS NC	Sewer
Greene, Cody	320024	Corolla Light S	Sewer
Greene, Cody	320025	Hestron Park W	Water
Greene, Cody	320026	Hestron Park S	Sewer
Greene, Cody	320028	Hound Ears W	Water
Greene, Cody	320029	Hound Ears S	Sewer
Greene, Cody	320031	Willowbrook W	Water
Greene, Cody	320032	Willowbrook S	Sewer
Greene, Cody	320034	Grandview At T-Square	Water
Greene, Cody	320035	Wolf Laurel W	Water
Greene, Cody	320036	Wolf Laurel S	Sewer
Greene, Cody	320038	Tanglewood Estates	Water
Greene, Cody	320039	White Oak Plantation W	Water
Greene, Cody	320040	White Oak Plantation S	Sewer
Greene, Cody	320042	Kings Grant - Raleigh	Sewer
Greene, Cody	320043	Bent Creek/Mt Carmel W	Water
Greene, Cody	320044	Bent Creek S	Sewer
Greene, Cody	320046	Mt Carmel	Sewer
Greene, Cody	320047	Whispering Pines	Water
Greene, Cody	320048	Crest View Estates	Water
Greene, Cody	320049	Sherwood Park	Water
Greene, Cody	320050	Misty Mountain	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Greene, Cody	320051	Crystal Mountain	Water
Greene, Cody	320052	Ski Mountain	Water
Greene, Cody	320053	Mt Mitchell	Water
Greene, Cody	320054	Bear Paw Resort W	Water
Greene, Cody	320055	Bear Paw Resort S	Sewer
Greene, Cody	320057	Forest Brook	Water
Greene, Cody	320058	Carolina Forest	Water
Greene, Cody	320059	Woodrun	Water
Greene, Cody	320060	Kings Grant - Charlotte W	Water
Greene, Cody	320061	Kings Grant - Charlotte S	Sewer
Greene, Cody	320063	Quail Ridge CWS	Water
Greene, Cody	320064	Beechbrook	Water
Greene, Cody	320065	College Park W	Water
Greene, Cody	320066	College Park S	Sewer
Greene, Cody	320068	Country Club Annex	Water
Greene, Cody	320069	Country Hills	Water
Greene, Cody	320070	Harbor House Estates	Water
Greene, Cody	320071	Holly Acres	Water
Greene, Cody	320072	Oakdale Terrace	Water
Greene, Cody	320073	Suburban Heights	Water
Greene, Cody	320074	Yorktown	Water
Greene, Cody	320075	Powder Horn Mountain	Water
Greene, Cody	320076	Monteray Shores S	Sewer
Greene, Cody	320078	Olde Point W	Water
Greene, Cody	320079	Olde Point S	Sewer
Greene, Cody	320081	Independent/Hemby	Sewer
Greene, Cody	320082	High Meadows	Water
Greene, Cody	320083	Chapel Hills	Water
Greene, Cody	320084	Huntington Forest	Water
Greene, Cody	320085	Eastwood Forest	Water
Greene, Cody	320086	Westwood Forest	Water
Greene, Cody	320087	Wildwood Green	Water
Greene, Cody	320088	Bahia Bay	Water
Greene, Cody	320089	Danby W	Water
Greene, Cody	320090	Danby S	Sewer
Greene, Cody	320092	Queens Harbor W	Water
Greene, Cody	320093	Queens Harbor S	Sewer
Greene, Cody	320095	Pinnacle Shores	Water
Greene, Cody	320096	Waterglyn	Water
Greene, Cody	320097	Buffalo Creek	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Greene, Cody	320098	Stone Hollow	Water
Greene, Cody	320099	Wood Trace	Water
Greene, Cody	320100	Lemmond Acres	Water
Greene, Cody	320101	Wildlife Bay	Water
Greene, Cody	320102	Nags Head	Sewer
Greene, Cody	320103	Meadow Glen	Water
Greene, Cody	320104	Heathfield	Water
Greene, Cody	320105	Monterrey	Water
Greene, Cody	320106	High Vista	Water
Greene, Cody	320107	Eagle Crossing	Water
Greene, Cody	320108	Larkhaven	Water
Greene, Cody	320109	Regalwood	Sewer
Greene, Cody	320110	White Oak Estates	Sewer
Greene, Cody	320111	Riverwood (Johnston county)	Water
Greene, Cody	320119	Kynwood Abington W	Water
Greene, Cody	320121	Brandywine Bay W	Water
Greene, Cody	320123	Belvedere Plantation S	Sewer
Greene, Cody	320125	Riverpointe W	Water
Greene, Cody	320126	Riverpointe S	Sewer
Greene, Cody	320128	Watauga Vista	Water
Greene, Cody	320130	Mason Landing	Water
Greene, Cody	320131	Carolina Pines Utilities Inc	Sewer
Greene, Cody	320132	Nero Utility Services Inc W	Water
Greene, Cody	320133	Nero Utility Services Inc S	Sewer
Greene, Cody	320135	Linville Ridge	Water
Greene, Cody	320136	Ridges at Mountain Harbour W	Water
Greene, Cody	320137	Ridges at Mountain Harbour S	Sewer
Greene, Cody	320139	Tanglewood South	Water
Greene, Cody	320140	Eastgate	Water
Greene, Cody	320141	Winston Plantation	Water
Greene, Cody	320142	Ski Country	Water
Greene, Cody	320143	Olde Lamp Place	Water
Greene, Cody	320144	Winston Point W	Water
Greene, Cody	320145	Winston Point S	Sewer
Greene, Cody	320207	Nikanor	Water
Greene, Cody	320208	Ashe Lake Beaver Creek Sec	Water
Greene, Cody	320209	Ashe Lake Holiday Lane Sec	Water
Harrell, Stephen	320003	Hardscrabble	Sewer
Harrell, Stephen	320004	River Oaks	Sewer
Harrell, Stephen	320023	Ashley Hills CWS NC	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Harrell, Stephen	320031	Willowbrook W	Water
Harrell, Stephen	320032	Willowbrook S	Sewer
Harrell, Stephen	320038	Tanglewood Estates	Water
Harrell, Stephen	320039	White Oak Plantation W	Water
Harrell, Stephen	320040	White Oak Plantation S	Sewer
Harrell, Stephen	320042	Kings Grant - Raleigh	Sewer
Harrell, Stephen	320047	Whispering Pines	Water
Harrell, Stephen	320049	Sherwood Park	Water
Harrell, Stephen	320063	Quail Ridge CWS	Water
Harrell, Stephen	320097	Buffalo Creek	Water
Harrell, Stephen	320099	Wood Trace	Water
Harrell, Stephen	320103	Meadow Glen	Water
Harrell, Stephen	320105	Monterrey	Water
Harrell, Stephen	320107	Eagle Crossing	Water
Harrell, Stephen	320111	Riverwood (Johnston county)	Water
Harrell, Stephen	320132	Nero Utility Services Inc W	Water
Harrell, Stephen	320133	Nero Utility Services Inc S	Sewer
Harrell, Stephen	320152	Amber Acres North	Water
Harrell, Stephen	320161	Heather Glen	Water
Harrell, Stephen	320162	Country Crossing-NC	Water
Harrell, Stephen	320163	Oakes Plantation	Water
Harrell, Stephen	320164	Ransdell Forest	Water
Harrell, Stephen	320165	Carriage Manor	Water
Harrell, Stephen	320166	Stewarts Ridge	Water
Harrell, Stephen	320167	Tuckahoe	Water
Harrell, Stephen	320168	Wilders Village	Water
Harrell, Stephen	320169	Neuse Woods	Water
Harrell, Stephen	320170	Jordan Woods	Water
Harrell, Stephen	320173	Hidden Hollow	Water
Harrell, Stephen	320174	Lindsey Pointe	Water
Harrell, Stephen	320197	Carolina Trace Utilities Inc W	Water
Harrell, Stephen	320198	Carolina Trace Utilities Inc S	Sewer
Haver, Mark	320010	Kynwood Abington S	Sewer
Haver, Mark	320022	Zemosa Acres	Water
Haver, Mark	320034	Grandview At T-Square	Water
Haver, Mark	320058	Carolina Forest	Water
Haver, Mark	320059	Woodrun	Water
Haver, Mark	320068	Country Club Annex	Water
Haver, Mark	320069	Country Hills	Water
Haver, Mark	320074	Yorktown	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Haver, Mark	320081	Independent/Hemby	Sewer
Haver, Mark	320082	High Meadows	Water
Haver, Mark	320085	Eastwood Forest	Water
Haver, Mark	320089	Danby W	Water
Haver, Mark	320090	Danby S	Sewer
Haver, Mark	320100	Lemmond Acres	Water
Haver, Mark	320104	Heathfield	Water
Haver, Mark	320108	Larkhaven	Water
Haver, Mark	320119	Kynwood Abington W	Water
Haver, Mark	320204	Bradfield Farms W	Water
Haver, Mark	320205	Bradfield Farms/Larkhaven S	Sewer
Hawkins, Austin	320006	Elk River Utilities W	Water
Hawkins, Austin	320007	Elk River Utilities S	Sewer
Hawkins, Austin	320010	Kynwood Abington S	Sewer
Hawkins, Austin	320011	Brandywine Bay S	Sewer
Hawkins, Austin	320012	The Point	Water
Hawkins, Austin	320013	Belvedere Plantation W	Water
Hawkins, Austin	320014	Sugar Mountain W	Water
Hawkins, Austin	320015	Sugar Mountain S	Sewer
Hawkins, Austin	320017	Saddlewood W	Water
Hawkins, Austin	320018	Saddlewood S	Sewer
Hawkins, Austin	320020	Sherwood Forest CWS	Water
Hawkins, Austin	320021	Woodhaven	Water
Hawkins, Austin	320022	Zemosa Acres	Water
Hawkins, Austin	320023	Ashley Hills CWS NC	Sewer
Hawkins, Austin	320024	Corolla Light S	Sewer
Hawkins, Austin	320025	Hestron Park W	Water
Hawkins, Austin	320026	Hestron Park S	Sewer
Hawkins, Austin	320028	Hound Ears W	Water
Hawkins, Austin	320029	Hound Ears S	Sewer
Hawkins, Austin	320031	Willowbrook W	Water
Hawkins, Austin	320032	Willowbrook S	Sewer
Hawkins, Austin	320034	Grandview At T-Square	Water
Hawkins, Austin	320035	Wolf Laurel W	Water
Hawkins, Austin	320036	Wolf Laurel S	Sewer
Hawkins, Austin	320038	Tanglewood Estates	Water
Hawkins, Austin	320039	White Oak Plantation W	Water
Hawkins, Austin	320040	White Oak Plantation S	Sewer
Hawkins, Austin	320042	Kings Grant - Raleigh	Sewer
Hawkins, Austin	320043	Bent Creek/Mt Carmel W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Hawkins, Austin	320044	Bent Creek S	Sewer
Hawkins, Austin	320046	Mt Carmel	Sewer
Hawkins, Austin	320047	Whispering Pines	Water
Hawkins, Austin	320048	Crest View Estates	Water
Hawkins, Austin	320049	Sherwood Park	Water
Hawkins, Austin	320050	Misty Mountain	Water
Hawkins, Austin	320051	Crystal Mountain	Water
Hawkins, Austin	320052	Ski Mountain	Water
Hawkins, Austin	320053	Mt Mitchell	Water
Hawkins, Austin	320054	Bear Paw Resort W	Water
Hawkins, Austin	320055	Bear Paw Resort S	Sewer
Hawkins, Austin	320057	Forest Brook	Water
Hawkins, Austin	320058	Carolina Forest	Water
Hawkins, Austin	320059	Woodrun	Water
Hawkins, Austin	320060	Kings Grant - Charlotte W	Water
Hawkins, Austin	320061	Kings Grant - Charlotte S	Sewer
Hawkins, Austin	320063	Quail Ridge CWS	Water
Hawkins, Austin	320064	Beechbrook	Water
Hawkins, Austin	320065	College Park W	Water
Hawkins, Austin	320066	College Park S	Sewer
Hawkins, Austin	320068	Country Club Annex	Water
Hawkins, Austin	320069	Country Hills	Water
Hawkins, Austin	320070	Harbor House Estates	Water
Hawkins, Austin	320071	Holly Acres	Water
Hawkins, Austin	320072	Oakdale Terrace	Water
Hawkins, Austin	320073	Suburban Heights	Water
Hawkins, Austin	320074	Yorktown	Water
Hawkins, Austin	320075	Powder Horn Mountain	Water
Hawkins, Austin	320076	Monteray Shores S	Sewer
Hawkins, Austin	320078	Olde Point W	Water
Hawkins, Austin	320079	Olde Point S	Sewer
Hawkins, Austin	320081	Independent/Hemby	Sewer
Hawkins, Austin	320082	High Meadows	Water
Hawkins, Austin	320083	Chapel Hills	Water
Hawkins, Austin	320084	Huntington Forest	Water
Hawkins, Austin	320085	Eastwood Forest	Water
Hawkins, Austin	320086	Westwood Forest	Water
Hawkins, Austin	320087	Wildwood Green	Water
Hawkins, Austin	320088	Bahia Bay	Water
Hawkins, Austin	320089	Danby W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Hawkins, Austin	320090	Danby S	Sewer
Hawkins, Austin	320092	Queens Harbor W	Water
Hawkins, Austin	320093	Queens Harbor S	Sewer
Hawkins, Austin	320095	Pinnacle Shores	Water
Hawkins, Austin	320096	Waterglyn	Water
Hawkins, Austin	320097	Buffalo Creek	Water
Hawkins, Austin	320098	Stone Hollow	Water
Hawkins, Austin	320099	Wood Trace	Water
Hawkins, Austin	320100	Lemmond Acres	Water
Hawkins, Austin	320101	Wildlife Bay	Water
Hawkins, Austin	320102	Nags Head	Sewer
Hawkins, Austin	320103	Meadow Glen	Water
Hawkins, Austin	320104	Heathfield	Water
Hawkins, Austin	320105	Monterrey	Water
Hawkins, Austin	320106	High Vista	Water
Hawkins, Austin	320107	Eagle Crossing	Water
Hawkins, Austin	320108	Larkhaven	Water
Hawkins, Austin	320109	Regalwood	Sewer
Hawkins, Austin	320110	White Oak Estates	Sewer
Hawkins, Austin	320111	Riverwood (Johnston county)	Water
Hawkins, Austin	320119	Kynwood Abington W	Water
Hawkins, Austin	320121	Brandywine Bay W	Water
Hawkins, Austin	320123	Belvedere Plantation S	Sewer
Hawkins, Austin	320125	Riverpointe W	Water
Hawkins, Austin	320126	Riverpointe S	Sewer
Hawkins, Austin	320128	Watauga Vista	Water
Hawkins, Austin	320130	Mason Landing	Water
Hawkins, Austin	320131	Carolina Pines Utilities Inc	Sewer
Hawkins, Austin	320132	Nero Utility Services Inc W	Water
Hawkins, Austin	320133	Nero Utility Services Inc S	Sewer
Hawkins, Austin	320135	Linville Ridge	Water
Hawkins, Austin	320136	Ridges at Mountain Harbour W	Water
Hawkins, Austin	320137	Ridges at Mountain Harbour S	Sewer
Hawkins, Austin	320139	Tanglewood South	Water
Hawkins, Austin	320140	Eastgate	Water
Hawkins, Austin	320141	Winston Plantation	Water
Hawkins, Austin	320142	Ski Country	Water
Hawkins, Austin	320143	Olde Lamp Place	Water
Hawkins, Austin	320144	Winston Point W	Water
Hawkins, Austin	320145	Winston Point S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Hawkins, Austin	320147	RED BIRD	Water
Hawkins, Austin	320207	Nikanor	Water
Hawkins, Austin	320208	Ashe Lake Beaver Creek Sec	Water
Hawkins, Austin	320209	Ashe Lake Holiday Lane Sec	Water
Henry, Larry	320022	Zemosa Acres	Water
Henry, Larry	320058	Carolina Forest	Water
Henry, Larry	320059	Woodrun	Water
Henry, Larry	320069	Country Hills	Water
Henry, Larry	320081	Independent/Hemby	Sewer
Henry, Larry	320085	Eastwood Forest	Water
Henry, Larry	320089	Danby W	Water
Henry, Larry	320090	Danby S	Sewer
Henry, Larry	320100	Lemmond Acres	Water
Henry, Larry	320104	Heathfield	Water
Henry, Larry	320108	Larkhaven	Water
Henry, Larry	320204	Bradfield Farms W	Water
Henry, Larry	320205	Bradfield Farms/Larkhaven S	Sewer
Henry, William	320031	Willowbrook W	Water
Henry, William	320039	White Oak Plantation W	Water
Henry, William	320097	Buffalo Creek	Water
Henry, William	320099	Wood Trace	Water
Henry, William	320103	Meadow Glen	Water
Henry, William	320105	Monterrey	Water
Henry, William	320107	Eagle Crossing	Water
Henry, William	320111	Riverwood (Johnston county)	Water
Henry, William	320132	Nero Utility Services Inc W	Water
Henry, William	320152	Amber Acres North	Water
Henry, William	320162	Country Crossing-NC	Water
Henry, William	320163	Oakes Plantation	Water
Henry, William	320164	Ransdell Forest	Water
Henry, William	320165	Carriage Manor	Water
Henry, William	320166	Stewarts Ridge	Water
Henry, William	320167	Tuckahoe	Water
Henry, William	320168	Wilders Village	Water
Henry, William	320169	Neuse Woods	Water
Henry, William	320170	Jordan Woods	Water
Henry, William	320173	Hidden Hollow	Water
Henry, William	320174	Lindsey Pointe	Water
Hill, Dana	320003	Hardscrabble	Sewer
Hill, Dana	320004	River Oaks	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Hill, Dana	320011	Brandywine Bay S	Sewer
Hill, Dana	320013	Belvedere Plantation W	Water
Hill, Dana	320023	Ashley Hills CWS NC	Sewer
Hill, Dana	320024	Corolla Light S	Sewer
Hill, Dana	320025	Hestron Park W	Water
Hill, Dana	320026	Hestron Park S	Sewer
Hill, Dana	320031	Willowbrook W	Water
Hill, Dana	320032	Willowbrook S	Sewer
Hill, Dana	320038	Tanglewood Estates	Water
Hill, Dana	320039	White Oak Plantation W	Water
Hill, Dana	320040	White Oak Plantation S	Sewer
Hill, Dana	320042	Kings Grant - Raleigh	Sewer
Hill, Dana	320047	Whispering Pines	Water
Hill, Dana	320049	Sherwood Park	Water
Hill, Dana	320063	Quail Ridge CWS	Water
Hill, Dana	320076	Monterey Shores S	Sewer
Hill, Dana	320078	Olde Point W	Water
Hill, Dana	320079	Olde Point S	Sewer
Hill, Dana	320097	Buffalo Creek	Water
Hill, Dana	320099	Wood Trace	Water
Hill, Dana	320102	Nags Head	Sewer
Hill, Dana	320103	Meadow Glen	Water
Hill, Dana	320105	Monterrey	Water
Hill, Dana	320107	Eagle Crossing	Water
Hill, Dana	320109	Regalwood	Sewer
Hill, Dana	320110	White Oak Estates	Sewer
Hill, Dana	320111	Riverwood (Johnston county)	Water
Hill, Dana	320121	Brandywine Bay W	Water
Hill, Dana	320123	Belvedere Plantation S	Sewer
Hill, Dana	320130	Mason Landing	Water
Hill, Dana	320131	Carolina Pines Utilities Inc	Sewer
Hill, Dana	320132	Nero Utility Services Inc W	Water
Hill, Dana	320133	Nero Utility Services Inc S	Sewer
Hill, Dana	320152	Amber Acres North	Water
Hill, Dana	320153	Fairfield Harbour W	Water
Hill, Dana	320154	Fairfield Harbour S	Sewer
Hill, Dana	320161	Heather Glen	Water
Hill, Dana	320162	Country Crossing-NC	Water
Hill, Dana	320163	Oakes Plantation	Water
Hill, Dana	320164	Ransdell Forest	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Hill, Dana	320165	Carriage Manor	Water
Hill, Dana	320166	Stewarts Ridge	Water
Hill, Dana	320167	Tuckahoe	Water
Hill, Dana	320168	Wilders Village	Water
Hill, Dana	320169	Neuse Woods	Water
Hill, Dana	320170	Jordan Woods	Water
Hill, Dana	320172	Treasure Cove	Water
Hill, Dana	320173	Hidden Hollow	Water
Hill, Dana	320174	Lindsey Pointe	Water
Hill, Dana	320197	Carolina Trace Utilities Inc W	Water
Hill, Dana	320198	Carolina Trace Utilities Inc S	Sewer
Hutchins, Alex	320128	Watauga Vista	Water
Hutchins, Alex	320149	Sapphire Valley W	Water
Hutchins, Alex	320150	Sapphire Valley S	Sewer
Hutchins, Alex	320160	Forest Hills	Water
Johansen, John	320047	Whispering Pines	Water
Johansen, John	320049	Sherwood Park	Water
Johansen, John	320063	Quail Ridge CWS	Water
Johnson, Kenneth	320020	Sherwood Forest CWS	Water
Johnson, Kenneth	320043	Bent Creek/Mt Carmel W	Water
Johnson, Kenneth	320044	Bent Creek S	Sewer
Johnson, Kenneth	320046	Mt Carmel	Sewer
Johnson, Kenneth	320106	High Vista	Water
Johnson, Kenneth	320200	Transylvania Utilities Inc W	Water
Johnson, Kenneth	320201	Transylvania Utilities Inc S	Sewer
King Jr, James	320006	Elk River Utilities W	Water
King Jr, James	320007	Elk River Utilities S	Sewer
King Jr, James	320010	Kynwood Abington S	Sewer
King Jr, James	320011	Brandywine Bay S	Sewer
King Jr, James	320012	The Point	Water
King Jr, James	320013	Belvedere Plantation W	Water
King Jr, James	320014	Sugar Mountain W	Water
King Jr, James	320015	Sugar Mountain S	Sewer
King Jr, James	320017	Saddlewood W	Water
King Jr, James	320018	Saddlewood S	Sewer
King Jr, James	320020	Sherwood Forest CWS	Water
King Jr, James	320021	Woodhaven	Water
King Jr, James	320022	Zemosa Acres	Water
King Jr, James	320023	Ashley Hills CWS NC	Sewer
King Jr, James	320024	Corolla Light S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
King Jr, James	320025	Hestron Park W	Water
King Jr, James	320026	Hestron Park S	Sewer
King Jr, James	320028	Hound Ears W	Water
King Jr, James	320029	Hound Ears S	Sewer
King Jr, James	320031	Willowbrook W	Water
King Jr, James	320032	Willowbrook S	Sewer
King Jr, James	320034	Grandview At T-Square	Water
King Jr, James	320035	Wolf Laurel W	Water
King Jr, James	320036	Wolf Laurel S	Sewer
King Jr, James	320038	Tanglewood Estates	Water
King Jr, James	320039	White Oak Plantation W	Water
King Jr, James	320040	White Oak Plantation S	Sewer
King Jr, James	320042	Kings Grant - Raleigh	Sewer
King Jr, James	320043	Bent Creek/Mt Carmel W	Water
King Jr, James	320044	Bent Creek S	Sewer
King Jr, James	320046	Mt Carmel	Sewer
King Jr, James	320047	Whispering Pines	Water
King Jr, James	320048	Crest View Estates	Water
King Jr, James	320049	Sherwood Park	Water
King Jr, James	320050	Misty Mountain	Water
King Jr, James	320051	Crystal Mountain	Water
King Jr, James	320052	Ski Mountain	Water
King Jr, James	320053	Mt Mitchell	Water
King Jr, James	320054	Bear Paw Resort W	Water
King Jr, James	320055	Bear Paw Resort S	Sewer
King Jr, James	320057	Forest Brook	Water
King Jr, James	320058	Carolina Forest	Water
King Jr, James	320059	Woodrun	Water
King Jr, James	320060	Kings Grant - Charlotte W	Water
King Jr, James	320061	Kings Grant - Charlotte S	Sewer
King Jr, James	320063	Quail Ridge CWS	Water
King Jr, James	320064	Beechbrook	Water
King Jr, James	320065	College Park W	Water
King Jr, James	320066	College Park S	Sewer
King Jr, James	320068	Country Club Annex	Water
King Jr, James	320069	Country Hills	Water
King Jr, James	320070	Harbor House Estates	Water
King Jr, James	320071	Holly Acres	Water
King Jr, James	320072	Oakdale Terrace	Water
King Jr, James	320073	Suburban Heights	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
King Jr, James	320074	Yorktown	Water
King Jr, James	320075	Powder Horn Mountain	Water
King Jr, James	320076	Monteray Shores S	Sewer
King Jr, James	320078	Olde Point W	Water
King Jr, James	320079	Olde Point S	Sewer
King Jr, James	320081	Independent/Hemby	Sewer
King Jr, James	320082	High Meadows	Water
King Jr, James	320083	Chapel Hills	Water
King Jr, James	320084	Huntington Forest	Water
King Jr, James	320085	Eastwood Forest	Water
King Jr, James	320086	Westwood Forest	Water
King Jr, James	320087	Wildwood Green	Water
King Jr, James	320088	Bahia Bay	Water
King Jr, James	320089	Danby W	Water
King Jr, James	320090	Danby S	Sewer
King Jr, James	320092	Queens Harbor W	Water
King Jr, James	320093	Queens Harbor S	Sewer
King Jr, James	320095	Pinnacle Shores	Water
King Jr, James	320096	Waterglyn	Water
King Jr, James	320097	Buffalo Creek	Water
King Jr, James	320098	Stone Hollow	Water
King Jr, James	320099	Wood Trace	Water
King Jr, James	320100	Lemmond Acres	Water
King Jr, James	320101	Wildlife Bay	Water
King Jr, James	320102	Nags Head	Sewer
King Jr, James	320103	Meadow Glen	Water
King Jr, James	320104	Heathfield	Water
King Jr, James	320105	Monterrey	Water
King Jr, James	320106	High Vista	Water
King Jr, James	320107	Eagle Crossing	Water
King Jr, James	320108	Larkhaven	Water
King Jr, James	320109	Regalwood	Sewer
King Jr, James	320110	White Oak Estates	Sewer
King Jr, James	320111	Riverwood (Johnston county)	Water
King Jr, James	320119	Kynwood Abington W	Water
King Jr, James	320121	Brandywine Bay W	Water
King Jr, James	320123	Belvedere Plantation S	Sewer
King Jr, James	320125	Riverpointe W	Water
King Jr, James	320126	Riverpointe S	Sewer
King Jr, James	320128	Watauga Vista	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
King Jr, James	320130	Mason Landing	Water
King Jr, James	320131	Carolina Pines Utilities Inc	Sewer
King Jr, James	320132	Nero Utility Services Inc W	Water
King Jr, James	320133	Nero Utility Services Inc S	Sewer
King Jr, James	320135	Linville Ridge	Water
King Jr, James	320136	Ridges at Mountain Harbour W	Water
King Jr, James	320137	Ridges at Mountain Harbour S	Sewer
King Jr, James	320139	Tanglewood South	Water
King Jr, James	320140	Eastgate	Water
King Jr, James	320141	Winston Plantation	Water
King Jr, James	320142	Ski Country	Water
King Jr, James	320143	Olde Lamp Place	Water
King Jr, James	320144	Winston Point W	Water
King Jr, James	320145	Winston Point S	Sewer
King Jr, James	320147	RED BIRD	Water
King Jr, James	320149	Sapphire Valley W	Water
King Jr, James	320150	Sapphire Valley S	Sewer
King Jr, James	320152	Amber Acres North	Water
King Jr, James	320153	Fairfield Harbour W	Water
King Jr, James	320154	Fairfield Harbour S	Sewer
King Jr, James	320156	Fairfield Mountain W	Water
King Jr, James	320157	Fairfield Mountain S	Sewer
King Jr, James	320159	Sandy Trail	Water
King Jr, James	320160	Forest Hills	Water
King Jr, James	320161	Heather Glen	Water
King Jr, James	320162	Country Crossing-NC	Water
King Jr, James	320163	Oakes Plantation	Water
King Jr, James	320164	Ransdell Forest	Water
King Jr, James	320165	Carriage Manor	Water
King Jr, James	320166	Stewarts Ridge	Water
King Jr, James	320167	Tuckahoe	Water
King Jr, James	320168	Wilders Village	Water
King Jr, James	320169	Neuse Woods	Water
King Jr, James	320170	Jordan Woods	Water
King Jr, James	320172	Treasure Cove	Water
King Jr, James	320173	Hidden Hollow	Water
King Jr, James	320174	Lindsey Pointe	Water
King Jr, James	320176	Rutledge Landing W	Water
King Jr, James	320177	Rutledge Landing S	Sewer
King Jr, James	320182	Fairfield Mtnsapple Valley W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
King Jr, James	320183	Fairfield Mtnsapple Valley S	Sewer
King Jr, James	320185	Amber Acres W	Water
King Jr, James	320186	Amber Acres S	Sewer
King Jr, James	320190	Amber Ridge W	Water
King Jr, James	320191	Amber Ridge S	Sewer
King Jr, James	320193	Sandy Trail S	Sewer
King Jr, James	320197	Carolina Trace Utilities Inc W	Water
King Jr, James	320198	Carolina Trace Utilities Inc S	Sewer
King Jr, James	320200	Transylvania Utilities Inc W	Water
King Jr, James	320201	Transylvania Utilities Inc S	Sewer
King Jr, James	320204	Bradfield Farms W	Water
King Jr, James	320205	Bradfield Farms/Larkhaven S	Sewer
King Jr, James	320207	Nikanor	Water
King Jr, James	320208	Ashe Lake Beaver Creek Sec	Water
King Jr, James	320209	Ashe Lake Holiday Lane Sec	Water
Knopf, Kenneth	320010	Kynwood Abington S	Sewer
Knopf, Kenneth	320011	Brandywine Bay S	Sewer
Knopf, Kenneth	320012	The Point	Water
Knopf, Kenneth	320013	Belvedere Plantation W	Water
Knopf, Kenneth	320014	Sugar Mountain W	Water
Knopf, Kenneth	320015	Sugar Mountain S	Sewer
Knopf, Kenneth	320017	Saddlewood W	Water
Knopf, Kenneth	320018	Saddlewood S	Sewer
Knopf, Kenneth	320020	Sherwood Forest CWS	Water
Knopf, Kenneth	320021	Woodhaven	Water
Knopf, Kenneth	320022	Zemosa Acres	Water
Knopf, Kenneth	320023	Ashley Hills CWS NC	Sewer
Knopf, Kenneth	320024	Corolla Light S	Sewer
Knopf, Kenneth	320025	Hestron Park W	Water
Knopf, Kenneth	320026	Hestron Park S	Sewer
Knopf, Kenneth	320028	Hound Ears W	Water
Knopf, Kenneth	320029	Hound Ears S	Sewer
Knopf, Kenneth	320031	Willowbrook W	Water
Knopf, Kenneth	320032	Willowbrook S	Sewer
Knopf, Kenneth	320034	Grandview At T-Square	Water
Knopf, Kenneth	320035	Wolf Laurel W	Water
Knopf, Kenneth	320036	Wolf Laurel S	Sewer
Knopf, Kenneth	320038	Tanglewood Estates	Water
Knopf, Kenneth	320039	White Oak Plantation W	Water
Knopf, Kenneth	320040	White Oak Plantation S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Knopf, Kenneth	320042	Kings Grant - Raleigh	Sewer
Knopf, Kenneth	320043	Bent Creek/Mt Carmel W	Water
Knopf, Kenneth	320044	Bent Creek S	Sewer
Knopf, Kenneth	320046	Mt Carmel	Sewer
Knopf, Kenneth	320047	Whispering Pines	Water
Knopf, Kenneth	320048	Crest View Estates	Water
Knopf, Kenneth	320049	Sherwood Park	Water
Knopf, Kenneth	320050	Misty Mountain	Water
Knopf, Kenneth	320051	Crystal Mountain	Water
Knopf, Kenneth	320052	Ski Mountain	Water
Knopf, Kenneth	320053	Mt Mitchell	Water
Knopf, Kenneth	320054	Bear Paw Resort W	Water
Knopf, Kenneth	320055	Bear Paw Resort S	Sewer
Knopf, Kenneth	320057	Forest Brook	Water
Knopf, Kenneth	320058	Carolina Forest	Water
Knopf, Kenneth	320059	Woodrun	Water
Knopf, Kenneth	320060	Kings Grant - Charlotte W	Water
Knopf, Kenneth	320061	Kings Grant - Charlotte S	Sewer
Knopf, Kenneth	320063	Quail Ridge CWS	Water
Knopf, Kenneth	320064	Beechbrook	Water
Knopf, Kenneth	320065	College Park W	Water
Knopf, Kenneth	320066	College Park S	Sewer
Knopf, Kenneth	320068	Country Club Annex	Water
Knopf, Kenneth	320069	Country Hills	Water
Knopf, Kenneth	320070	Harbor House Estates	Water
Knopf, Kenneth	320071	Holly Acres	Water
Knopf, Kenneth	320072	Oakdale Terrace	Water
Knopf, Kenneth	320073	Suburban Heights	Water
Knopf, Kenneth	320074	Yorktown	Water
Knopf, Kenneth	320075	Powder Horn Mountain	Water
Knopf, Kenneth	320076	Monteray Shores S	Sewer
Knopf, Kenneth	320078	Olde Point W	Water
Knopf, Kenneth	320079	Olde Point S	Sewer
Knopf, Kenneth	320081	Independent/Hemby	Sewer
Knopf, Kenneth	320082	High Meadows	Water
Knopf, Kenneth	320083	Chapel Hills	Water
Knopf, Kenneth	320084	Huntington Forest	Water
Knopf, Kenneth	320085	Eastwood Forest	Water
Knopf, Kenneth	320086	Westwood Forest	Water
Knopf, Kenneth	320087	Wildwood Green	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Knopf, Kenneth	320088	Bahia Bay	Water
Knopf, Kenneth	320089	Danby W	Water
Knopf, Kenneth	320090	Danby S	Sewer
Knopf, Kenneth	320092	Queens Harbor W	Water
Knopf, Kenneth	320093	Queens Harbor S	Sewer
Knopf, Kenneth	320095	Pinnacle Shores	Water
Knopf, Kenneth	320096	Waterglyn	Water
Knopf, Kenneth	320097	Buffalo Creek	Water
Knopf, Kenneth	320098	Stone Hollow	Water
Knopf, Kenneth	320099	Wood Trace	Water
Knopf, Kenneth	320100	Lemmond Acres	Water
Knopf, Kenneth	320101	Wildlife Bay	Water
Knopf, Kenneth	320102	Nags Head	Sewer
Knopf, Kenneth	320103	Meadow Glen	Water
Knopf, Kenneth	320104	Heathfield	Water
Knopf, Kenneth	320105	Monterrey	Water
Knopf, Kenneth	320106	High Vista	Water
Knopf, Kenneth	320107	Eagle Crossing	Water
Knopf, Kenneth	320108	Larkhaven	Water
Knopf, Kenneth	320109	Regalwood	Sewer
Knopf, Kenneth	320110	White Oak Estates	Sewer
Knopf, Kenneth	320111	Riverwood (Johnston county)	Water
Knopf, Kenneth	320119	Kynwood Abington W	Water
Knopf, Kenneth	320121	Brandywine Bay W	Water
Knopf, Kenneth	320123	Belvedere Plantation S	Sewer
Knopf, Kenneth	320125	Riverpointe W	Water
Knopf, Kenneth	320126	Riverpointe S	Sewer
Knopf, Kenneth	320128	Watauga Vista	Water
Knopf, Kenneth	320130	Mason Landing	Water
Knopf, Kenneth	320131	Carolina Pines Utilities Inc	Sewer
Knopf, Kenneth	320132	Nero Utility Services Inc W	Water
Knopf, Kenneth	320133	Nero Utility Services Inc S	Sewer
Knopf, Kenneth	320135	Linville Ridge	Water
Knopf, Kenneth	320136	Ridges at Mountain Harbour W	Water
Knopf, Kenneth	320137	Ridges at Mountain Harbour S	Sewer
Knopf, Kenneth	320139	Tanglewood South	Water
Knopf, Kenneth	320140	Eastgate	Water
Knopf, Kenneth	320141	Winston Plantation	Water
Knopf, Kenneth	320142	Ski Country	Water
Knopf, Kenneth	320143	Olde Lamp Place	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Knopf, Kenneth	320144	Winston Point W	Water
Knopf, Kenneth	320145	Winston Point S	Sewer
Knopf, Kenneth	320147	RED BIRD	Water
Leary, Donald	320023	Ashley Hills CWS NC	Sewer
Leary, Donald	320152	Amber Acres North	Water
Lightle, Richard	320020	Sherwood Forest CWS	Water
Lightle, Richard	320043	Bent Creek/Mt Carmel W	Water
Lightle, Richard	320044	Bent Creek S	Sewer
Lightle, Richard	320046	Mt Carmel	Sewer
Lightle, Richard	320106	High Vista	Water
Lightle, Richard	320200	Transylvania Utilities Inc W	Water
Lightle, Richard	320201	Transylvania Utilities Inc S	Sewer
Marlowe, Cody	320006	Elk River Utilities W	Water
Marlowe, Cody	320007	Elk River Utilities S	Sewer
Marlowe, Cody	320014	Sugar Mountain W	Water
Marlowe, Cody	320015	Sugar Mountain S	Sewer
Marlowe, Cody	320028	Hound Ears W	Water
Marlowe, Cody	320029	Hound Ears S	Sewer
Marlowe, Cody	320048	Crest View Estates	Water
Marlowe, Cody	320050	Misty Mountain	Water
Marlowe, Cody	320052	Ski Mountain	Water
Marlowe, Cody	320053	Mt Mitchell	Water
Marlowe, Cody	320075	Powder Horn Mountain	Water
Marlowe, Cody	320083	Chapel Hills	Water
Marlowe, Cody	320135	Linville Ridge	Water
Miller, Dean	320038	Tanglewood Estates	Water
Miller, Dean	320197	Carolina Trace Utilities Inc W	Water
Miller, Dean	320198	Carolina Trace Utilities Inc S	Sewer
Murphy, Phillip	320054	Bear Paw Resort W	Water
Murphy, Phillip	320055	Bear Paw Resort S	Sewer
Murphy, Phillip	320136	Ridges at Mountain Harbour W	Water
Murphy, Phillip	320137	Ridges at Mountain Harbour S	Sewer
Ogle, Brian	320021	Woodhaven	Water
Ogle, Brian	320096	Waterglyn	Water
Ogle, Brian	320156	Fairfield Mountain W	Water
Ogle, Brian	320157	Fairfield Mountain S	Sewer
Patton, Gregory	320010	Kynwood Abington S	Sewer
Patton, Gregory	320011	Brandywine Bay S	Sewer
Patton, Gregory	320012	The Point	Water
Patton, Gregory	320013	Belvedere Plantation W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Patton, Gregory	320014	Sugar Mountain W	Water
Patton, Gregory	320015	Sugar Mountain S	Sewer
Patton, Gregory	320017	Saddlewood W	Water
Patton, Gregory	320018	Saddlewood S	Sewer
Patton, Gregory	320020	Sherwood Forest CWS	Water
Patton, Gregory	320021	Woodhaven	Water
Patton, Gregory	320022	Zemosa Acres	Water
Patton, Gregory	320023	Ashley Hills CWS NC	Sewer
Patton, Gregory	320024	Corolla Light S	Sewer
Patton, Gregory	320025	Hestron Park W	Water
Patton, Gregory	320026	Hestron Park S	Sewer
Patton, Gregory	320028	Hound Ears W	Water
Patton, Gregory	320029	Hound Ears S	Sewer
Patton, Gregory	320031	Willowbrook W	Water
Patton, Gregory	320032	Willowbrook S	Sewer
Patton, Gregory	320034	Grandview At T-Square	Water
Patton, Gregory	320035	Wolf Laurel W	Water
Patton, Gregory	320036	Wolf Laurel S	Sewer
Patton, Gregory	320038	Tanglewood Estates	Water
Patton, Gregory	320039	White Oak Plantation W	Water
Patton, Gregory	320040	White Oak Plantation S	Sewer
Patton, Gregory	320042	Kings Grant - Raleigh	Sewer
Patton, Gregory	320043	Bent Creek/Mt Carmel W	Water
Patton, Gregory	320044	Bent Creek S	Sewer
Patton, Gregory	320046	Mt Carmel	Sewer
Patton, Gregory	320047	Whispering Pines	Water
Patton, Gregory	320048	Crest View Estates	Water
Patton, Gregory	320049	Sherwood Park	Water
Patton, Gregory	320050	Misty Mountain	Water
Patton, Gregory	320051	Crystal Mountain	Water
Patton, Gregory	320052	Ski Mountain	Water
Patton, Gregory	320053	Mt Mitchell	Water
Patton, Gregory	320054	Bear Paw Resort W	Water
Patton, Gregory	320055	Bear Paw Resort S	Sewer
Patton, Gregory	320057	Forest Brook	Water
Patton, Gregory	320058	Carolina Forest	Water
Patton, Gregory	320059	Woodrun	Water
Patton, Gregory	320060	Kings Grant - Charlotte W	Water
Patton, Gregory	320061	Kings Grant - Charlotte S	Sewer
Patton, Gregory	320063	Quail Ridge CWS	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Patton, Gregory	320064	Beechbrook	Water
Patton, Gregory	320065	College Park W	Water
Patton, Gregory	320066	College Park S	Sewer
Patton, Gregory	320068	Country Club Annex	Water
Patton, Gregory	320069	Country Hills	Water
Patton, Gregory	320070	Harbor House Estates	Water
Patton, Gregory	320071	Holly Acres	Water
Patton, Gregory	320072	Oakdale Terrace	Water
Patton, Gregory	320073	Suburban Heights	Water
Patton, Gregory	320074	Yorktown	Water
Patton, Gregory	320075	Powder Horn Mountain	Water
Patton, Gregory	320076	Monterey Shores S	Sewer
Patton, Gregory	320078	Olde Point W	Water
Patton, Gregory	320079	Olde Point S	Sewer
Patton, Gregory	320081	Independent/Hemby	Sewer
Patton, Gregory	320082	High Meadows	Water
Patton, Gregory	320083	Chapel Hills	Water
Patton, Gregory	320084	Huntington Forest	Water
Patton, Gregory	320085	Eastwood Forest	Water
Patton, Gregory	320086	Westwood Forest	Water
Patton, Gregory	320087	Wildwood Green	Water
Patton, Gregory	320088	Bahia Bay	Water
Patton, Gregory	320089	Danby W	Water
Patton, Gregory	320090	Danby S	Sewer
Patton, Gregory	320092	Queens Harbor W	Water
Patton, Gregory	320093	Queens Harbor S	Sewer
Patton, Gregory	320095	Pinnacle Shores	Water
Patton, Gregory	320096	Waterglyn	Water
Patton, Gregory	320097	Buffalo Creek	Water
Patton, Gregory	320098	Stone Hollow	Water
Patton, Gregory	320099	Wood Trace	Water
Patton, Gregory	320100	Lemmond Acres	Water
Patton, Gregory	320101	Wildlife Bay	Water
Patton, Gregory	320102	Nags Head	Sewer
Patton, Gregory	320103	Meadow Glen	Water
Patton, Gregory	320104	Heathfield	Water
Patton, Gregory	320105	Monterrey	Water
Patton, Gregory	320106	High Vista	Water
Patton, Gregory	320107	Eagle Crossing	Water
Patton, Gregory	320108	Larkhaven	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Patton, Gregory	320109	Regalwood	Sewer
Patton, Gregory	320110	White Oak Estates	Sewer
Patton, Gregory	320111	Riverwood (Johnston county)	Water
Patton, Gregory	320119	Kynwood Abington W	Water
Patton, Gregory	320121	Brandywine Bay W	Water
Patton, Gregory	320123	Belvedere Plantation S	Sewer
Patton, Gregory	320125	Riverpointe W	Water
Patton, Gregory	320126	Riverpointe S	Sewer
Patton, Gregory	320128	Watauga Vista	Water
Patton, Gregory	320130	Mason Landing	Water
Patton, Gregory	320131	Carolina Pines Utilities Inc	Sewer
Patton, Gregory	320132	Nero Utility Services Inc W	Water
Patton, Gregory	320133	Nero Utility Services Inc S	Sewer
Patton, Gregory	320135	Linville Ridge	Water
Patton, Gregory	320136	Ridges at Mountain Harbour W	Water
Patton, Gregory	320137	Ridges at Mountain Harbour S	Sewer
Patton, Gregory	320139	Tanglewood South	Water
Patton, Gregory	320140	Eastgate	Water
Patton, Gregory	320141	Winston Plantation	Water
Patton, Gregory	320142	Ski Country	Water
Patton, Gregory	320143	Olde Lamp Place	Water
Patton, Gregory	320144	Winston Point W	Water
Patton, Gregory	320145	Winston Point S	Sewer
Patton, Gregory	320147	RED BIRD	Water
Patton, Gregory	320204	Bradfield Farms W	Water
Patton, Gregory	320205	Bradfield Farms/Larkhaven S	Sewer
Patton, Gregory	320221	Silverton W	Water
Patton, Gregory	320222	Silverton S	Sewer
Peacock II, Gary	320020	Sherwood Forest CWS	Water
Peacock II, Gary	320043	Bent Creek/Mt Carmel W	Water
Peacock II, Gary	320044	Bent Creek S	Sewer
Peacock II, Gary	320046	Mt Carmel	Sewer
Peacock II, Gary	320106	High Vista	Water
Peacock II, Gary	320200	Transylvania Utilities Inc W	Water
Peacock II, Gary	320201	Transylvania Utilities Inc S	Sewer
Phillips, Andrew	320010	Kynwood Abington S	Sewer
Phillips, Andrew	320034	Grandview At T-Square	Water
Phillips, Andrew	320068	Country Club Annex	Water
Phillips, Andrew	320074	Yorktown	Water
Phillips, Andrew	320082	High Meadows	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Phillips, Andrew	320119	Kynwood Abington W	Water
Plank, Leland	320128	Watauga Vista	Water
Plank, Leland	320149	Sapphire Valley W	Water
Plank, Leland	320150	Sapphire Valley S	Sewer
Plank, Leland	320160	Forest Hills	Water
Reece, Ronnie	320006	Elk River Utilities W	Water
Reece, Ronnie	320007	Elk River Utilities S	Sewer
Reece, Ronnie	320048	Crest View Estates	Water
Reece, Ronnie	320050	Misty Mountain	Water
Reece, Ronnie	320052	Ski Mountain	Water
Reece, Ronnie	320075	Powder Horn Mountain	Water
Reece, Ronnie	320083	Chapel Hills	Water
Reece, Ronnie	320207	Nikanor	Water
Reece, Ronnie	320208	Ashe Lake Beaver Creek Sec	Water
Reece, Ronnie	320209	Ashe Lake Holiday Lane Sec	Water
Ryniak, David	320032	Willowbrook S	Sewer
Ryniak, David	320039	White Oak Plantation W	Water
Ryniak, David	320040	White Oak Plantation S	Sewer
Ryniak, David	320097	Buffalo Creek	Water
Ryniak, David	320103	Meadow Glen	Water
Ryniak, David	320111	Riverwood (Johnston county)	Water
Ryniak, David	320166	Stewarts Ridge	Water
Shamburger, Larry	320010	Kynwood Abington S	Sewer
Shamburger, Larry	320011	Brandywine Bay S	Sewer
Shamburger, Larry	320012	The Point	Water
Shamburger, Larry	320013	Belvedere Plantation W	Water
Shamburger, Larry	320014	Sugar Mountain W	Water
Shamburger, Larry	320015	Sugar Mountain S	Sewer
Shamburger, Larry	320017	Saddlewood W	Water
Shamburger, Larry	320018	Saddlewood S	Sewer
Shamburger, Larry	320020	Sherwood Forest CWS	Water
Shamburger, Larry	320021	Woodhaven	Water
Shamburger, Larry	320022	Zemosa Acres	Water
Shamburger, Larry	320023	Ashley Hills CWS NC	Sewer
Shamburger, Larry	320024	Corolla Light S	Sewer
Shamburger, Larry	320025	Hestron Park W	Water
Shamburger, Larry	320026	Hestron Park S	Sewer
Shamburger, Larry	320028	Hound Ears W	Water
Shamburger, Larry	320029	Hound Ears S	Sewer
Shamburger, Larry	320031	Willowbrook W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Shamburger, Larry	320032	Willowbrook S	Sewer
Shamburger, Larry	320034	Grandview At T-Square	Water
Shamburger, Larry	320035	Wolf Laurel W	Water
Shamburger, Larry	320036	Wolf Laurel S	Sewer
Shamburger, Larry	320038	Tanglewood Estates	Water
Shamburger, Larry	320039	White Oak Plantation W	Water
Shamburger, Larry	320040	White Oak Plantation S	Sewer
Shamburger, Larry	320042	Kings Grant - Raleigh	Sewer
Shamburger, Larry	320043	Bent Creek/Mt Carmel W	Water
Shamburger, Larry	320044	Bent Creek S	Sewer
Shamburger, Larry	320046	Mt Carmel	Sewer
Shamburger, Larry	320047	Whispering Pines	Water
Shamburger, Larry	320048	Crest View Estates	Water
Shamburger, Larry	320049	Sherwood Park	Water
Shamburger, Larry	320050	Misty Mountain	Water
Shamburger, Larry	320051	Crystal Mountain	Water
Shamburger, Larry	320052	Ski Mountain	Water
Shamburger, Larry	320053	Mt Mitchell	Water
Shamburger, Larry	320054	Bear Paw Resort W	Water
Shamburger, Larry	320055	Bear Paw Resort S	Sewer
Shamburger, Larry	320057	Forest Brook	Water
Shamburger, Larry	320058	Carolina Forest	Water
Shamburger, Larry	320059	Woodrun	Water
Shamburger, Larry	320060	Kings Grant - Charlotte W	Water
Shamburger, Larry	320061	Kings Grant - Charlotte S	Sewer
Shamburger, Larry	320063	Quail Ridge CWS	Water
Shamburger, Larry	320064	Beechbrook	Water
Shamburger, Larry	320065	College Park W	Water
Shamburger, Larry	320066	College Park S	Sewer
Shamburger, Larry	320068	Country Club Annex	Water
Shamburger, Larry	320069	Country Hills	Water
Shamburger, Larry	320070	Harbor House Estates	Water
Shamburger, Larry	320071	Holly Acres	Water
Shamburger, Larry	320072	Oakdale Terrace	Water
Shamburger, Larry	320073	Suburban Heights	Water
Shamburger, Larry	320074	Yorktown	Water
Shamburger, Larry	320075	Powder Horn Mountain	Water
Shamburger, Larry	320076	Monteray Shores S	Sewer
Shamburger, Larry	320078	Olde Point W	Water
Shamburger, Larry	320079	Olde Point S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Shamburger, Larry	320081	Independent/Hemby	Sewer
Shamburger, Larry	320082	High Meadows	Water
Shamburger, Larry	320083	Chapel Hills	Water
Shamburger, Larry	320084	Huntington Forest	Water
Shamburger, Larry	320085	Eastwood Forest	Water
Shamburger, Larry	320086	Westwood Forest	Water
Shamburger, Larry	320087	Wildwood Green	Water
Shamburger, Larry	320088	Bahia Bay	Water
Shamburger, Larry	320089	Danby W	Water
Shamburger, Larry	320090	Danby S	Sewer
Shamburger, Larry	320092	Queens Harbor W	Water
Shamburger, Larry	320093	Queens Harbor S	Sewer
Shamburger, Larry	320095	Pinnacle Shores	Water
Shamburger, Larry	320096	Waterglyn	Water
Shamburger, Larry	320097	Buffalo Creek	Water
Shamburger, Larry	320098	Stone Hollow	Water
Shamburger, Larry	320099	Wood Trace	Water
Shamburger, Larry	320100	Lemmond Acres	Water
Shamburger, Larry	320101	Wildlife Bay	Water
Shamburger, Larry	320102	Nags Head	Sewer
Shamburger, Larry	320103	Meadow Glen	Water
Shamburger, Larry	320104	Heathfield	Water
Shamburger, Larry	320105	Monterrey	Water
Shamburger, Larry	320106	High Vista	Water
Shamburger, Larry	320107	Eagle Crossing	Water
Shamburger, Larry	320108	Larkhaven	Water
Shamburger, Larry	320109	Regalwood	Sewer
Shamburger, Larry	320110	White Oak Estates	Sewer
Shamburger, Larry	320111	Riverwood (Johnston county)	Water
Shamburger, Larry	320119	Kynwood Abington W	Water
Shamburger, Larry	320121	Brandywine Bay W	Water
Shamburger, Larry	320123	Belvedere Plantation S	Sewer
Shamburger, Larry	320125	Riverpointe W	Water
Shamburger, Larry	320126	Riverpointe S	Sewer
Shamburger, Larry	320128	Watauga Vista	Water
Shamburger, Larry	320130	Mason Landing	Water
Shamburger, Larry	320131	Carolina Pines Utilities Inc	Sewer
Shamburger, Larry	320132	Nero Utility Services Inc W	Water
Shamburger, Larry	320133	Nero Utility Services Inc S	Sewer
Shamburger, Larry	320135	Linville Ridge	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Shamburger, Larry	320136	Ridges at Mountain Harbour W	Water
Shamburger, Larry	320137	Ridges at Mountain Harbour S	Sewer
Shamburger, Larry	320139	Tanglewood South	Water
Shamburger, Larry	320140	Eastgate	Water
Shamburger, Larry	320141	Winston Plantation	Water
Shamburger, Larry	320142	Ski Country	Water
Shamburger, Larry	320143	Olde Lamp Place	Water
Shamburger, Larry	320144	Winston Point W	Water
Shamburger, Larry	320145	Winston Point S	Sewer
Shamburger, Larry	320147	RED BIRD	Water
Shamburger, Larry	320204	Bradfield Farms W	Water
Shamburger, Larry	320205	Bradfield Farms/Larkhaven S	Sewer
Spillman, Gregory	320013	Belvedere Plantation W	Water
Spillman, Gregory	320078	Olde Point W	Water
Spillman, Gregory	320079	Olde Point S	Sewer
Spillman, Gregory	320109	Regalwood	Sewer
Spillman, Gregory	320110	White Oak Estates	Sewer
Spillman, Gregory	320123	Belvedere Plantation S	Sewer
Spillman, Gregory	320130	Mason Landing	Water
Spillman, Gregory	320172	Treasure Cove	Water
Starnes, Austin	320010	Kynwood Abington S	Sewer
Starnes, Austin	320011	Brandywine Bay S	Sewer
Starnes, Austin	320012	The Point	Water
Starnes, Austin	320013	Belvedere Plantation W	Water
Starnes, Austin	320014	Sugar Mountain W	Water
Starnes, Austin	320015	Sugar Mountain S	Sewer
Starnes, Austin	320017	Saddlewood W	Water
Starnes, Austin	320018	Saddlewood S	Sewer
Starnes, Austin	320020	Sherwood Forest CWS	Water
Starnes, Austin	320021	Woodhaven	Water
Starnes, Austin	320022	Zemosa Acres	Water
Starnes, Austin	320023	Ashley Hills CWS NC	Sewer
Starnes, Austin	320024	Corolla Light S	Sewer
Starnes, Austin	320025	Hestron Park W	Water
Starnes, Austin	320026	Hestron Park S	Sewer
Starnes, Austin	320028	Hound Ears W	Water
Starnes, Austin	320029	Hound Ears S	Sewer
Starnes, Austin	320031	Willowbrook W	Water
Starnes, Austin	320032	Willowbrook S	Sewer
Starnes, Austin	320034	Grandview At T-Square	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Starnes, Austin	320035	Wolf Laurel W	Water
Starnes, Austin	320036	Wolf Laurel S	Sewer
Starnes, Austin	320038	Tanglewood Estates	Water
Starnes, Austin	320039	White Oak Plantation W	Water
Starnes, Austin	320040	White Oak Plantation S	Sewer
Starnes, Austin	320042	Kings Grant - Raleigh	Sewer
Starnes, Austin	320043	Bent Creek/Mt Carmel W	Water
Starnes, Austin	320044	Bent Creek S	Sewer
Starnes, Austin	320046	Mt Carmel	Sewer
Starnes, Austin	320047	Whispering Pines	Water
Starnes, Austin	320048	Crest View Estates	Water
Starnes, Austin	320049	Sherwood Park	Water
Starnes, Austin	320050	Misty Mountain	Water
Starnes, Austin	320051	Crystal Mountain	Water
Starnes, Austin	320052	Ski Mountain	Water
Starnes, Austin	320053	Mt Mitchell	Water
Starnes, Austin	320054	Bear Paw Resort W	Water
Starnes, Austin	320055	Bear Paw Resort S	Sewer
Starnes, Austin	320057	Forest Brook	Water
Starnes, Austin	320058	Carolina Forest	Water
Starnes, Austin	320059	Woodrun	Water
Starnes, Austin	320060	Kings Grant - Charlotte W	Water
Starnes, Austin	320061	Kings Grant - Charlotte S	Sewer
Starnes, Austin	320063	Quail Ridge CWS	Water
Starnes, Austin	320064	Beechbrook	Water
Starnes, Austin	320065	College Park W	Water
Starnes, Austin	320066	College Park S	Sewer
Starnes, Austin	320068	Country Club Annex	Water
Starnes, Austin	320069	Country Hills	Water
Starnes, Austin	320070	Harbor House Estates	Water
Starnes, Austin	320071	Holly Acres	Water
Starnes, Austin	320072	Oakdale Terrace	Water
Starnes, Austin	320073	Suburban Heights	Water
Starnes, Austin	320074	Yorktown	Water
Starnes, Austin	320075	Powder Horn Mountain	Water
Starnes, Austin	320076	Monteray Shores S	Sewer
Starnes, Austin	320078	Olde Point W	Water
Starnes, Austin	320079	Olde Point S	Sewer
Starnes, Austin	320081	Independent/Hemby	Sewer
Starnes, Austin	320082	High Meadows	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Starnes, Austin	320083	Chapel Hills	Water
Starnes, Austin	320084	Huntington Forest	Water
Starnes, Austin	320085	Eastwood Forest	Water
Starnes, Austin	320086	Westwood Forest	Water
Starnes, Austin	320087	Wildwood Green	Water
Starnes, Austin	320088	Bahia Bay	Water
Starnes, Austin	320089	Danby W	Water
Starnes, Austin	320090	Danby S	Sewer
Starnes, Austin	320092	Queens Harbor W	Water
Starnes, Austin	320093	Queens Harbor S	Sewer
Starnes, Austin	320095	Pinnacle Shores	Water
Starnes, Austin	320096	Waterglyn	Water
Starnes, Austin	320097	Buffalo Creek	Water
Starnes, Austin	320098	Stone Hollow	Water
Starnes, Austin	320099	Wood Trace	Water
Starnes, Austin	320100	Lemmond Acres	Water
Starnes, Austin	320101	Wildlife Bay	Water
Starnes, Austin	320102	Nags Head	Sewer
Starnes, Austin	320103	Meadow Glen	Water
Starnes, Austin	320104	Heathfield	Water
Starnes, Austin	320105	Monterrey	Water
Starnes, Austin	320106	High Vista	Water
Starnes, Austin	320107	Eagle Crossing	Water
Starnes, Austin	320108	Larkhaven	Water
Starnes, Austin	320109	Regalwood	Sewer
Starnes, Austin	320110	White Oak Estates	Sewer
Starnes, Austin	320111	Riverwood (Johnston county)	Water
Starnes, Austin	320119	Kynwood Abington W	Water
Starnes, Austin	320121	Brandywine Bay W	Water
Starnes, Austin	320123	Belvedere Plantation S	Sewer
Starnes, Austin	320125	Riverpointe W	Water
Starnes, Austin	320126	Riverpointe S	Sewer
Starnes, Austin	320128	Watauga Vista	Water
Starnes, Austin	320130	Mason Landing	Water
Starnes, Austin	320131	Carolina Pines Utilities Inc	Sewer
Starnes, Austin	320132	Nero Utility Services Inc W	Water
Starnes, Austin	320133	Nero Utility Services Inc S	Sewer
Starnes, Austin	320135	Linville Ridge	Water
Starnes, Austin	320136	Ridges at Mountain Harbour W	Water
Starnes, Austin	320137	Ridges at Mountain Harbour S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Thomas, Travis	320006	Elk River Utilities W	Water
Thomas, Travis	320007	Elk River Utilities S	Sewer
Thomas, Travis	320014	Sugar Mountain W	Water
Thomas, Travis	320015	Sugar Mountain S	Sewer
Thomas, Travis	320028	Hound Ears W	Water
Thomas, Travis	320029	Hound Ears S	Sewer
Thomas, Travis	320048	Crest View Estates	Water
Thomas, Travis	320051	Crystal Mountain	Water
Thomas, Travis	320052	Ski Mountain	Water
Thomas, Travis	320053	Mt Mitchell	Water
Thomas, Travis	320075	Powder Horn Mountain	Water
Thomas, Travis	320083	Chapel Hills	Water
Thomas, Travis	320135	Linville Ridge	Water
Tucker, Travis	320010	Kynwood Abington S	Sewer
Tucker, Travis	320011	Brandywine Bay S	Sewer
Tucker, Travis	320012	The Point	Water
Tucker, Travis	320013	Belvedere Plantation W	Water
Tucker, Travis	320014	Sugar Mountain W	Water
Tucker, Travis	320015	Sugar Mountain S	Sewer
Tucker, Travis	320017	Saddlewood W	Water
Tucker, Travis	320018	Saddlewood S	Sewer
Tucker, Travis	320020	Sherwood Forest CWS	Water
Tucker, Travis	320021	Woodhaven	Water
Tucker, Travis	320022	Zemosa Acres	Water
Tucker, Travis	320023	Ashley Hills CWS NC	Sewer
Tucker, Travis	320024	Corolla Light S	Sewer
Tucker, Travis	320025	Hestron Park W	Water
Tucker, Travis	320026	Hestron Park S	Sewer
Tucker, Travis	320028	Hound Ears W	Water
Tucker, Travis	320029	Hound Ears S	Sewer
Tucker, Travis	320031	Willowbrook W	Water
Tucker, Travis	320032	Willowbrook S	Sewer
Tucker, Travis	320034	Grandview At T-Square	Water
Tucker, Travis	320035	Wolf Laurel W	Water
Tucker, Travis	320036	Wolf Laurel S	Sewer
Tucker, Travis	320038	Tanglewood Estates	Water
Tucker, Travis	320039	White Oak Plantation W	Water
Tucker, Travis	320040	White Oak Plantation S	Sewer
Tucker, Travis	320042	Kings Grant - Raleigh	Sewer
Tucker, Travis	320043	Bent Creek/Mt Carmel W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Tucker, Travis	320044	Bent Creek S	Sewer
Tucker, Travis	320046	Mt Carmel	Sewer
Tucker, Travis	320047	Whispering Pines	Water
Tucker, Travis	320048	Crest View Estates	Water
Tucker, Travis	320049	Sherwood Park	Water
Tucker, Travis	320050	Misty Mountain	Water
Tucker, Travis	320051	Crystal Mountain	Water
Tucker, Travis	320052	Ski Mountain	Water
Tucker, Travis	320053	Mt Mitchell	Water
Tucker, Travis	320054	Bear Paw Resort W	Water
Tucker, Travis	320055	Bear Paw Resort S	Sewer
Tucker, Travis	320057	Forest Brook	Water
Tucker, Travis	320058	Carolina Forest	Water
Tucker, Travis	320059	Woodrun	Water
Tucker, Travis	320060	Kings Grant - Charlotte W	Water
Tucker, Travis	320061	Kings Grant - Charlotte S	Sewer
Tucker, Travis	320063	Quail Ridge CWS	Water
Tucker, Travis	320064	Beechbrook	Water
Tucker, Travis	320065	College Park W	Water
Tucker, Travis	320066	College Park S	Sewer
Tucker, Travis	320068	Country Club Annex	Water
Tucker, Travis	320069	Country Hills	Water
Tucker, Travis	320070	Harbor House Estates	Water
Tucker, Travis	320071	Holly Acres	Water
Tucker, Travis	320072	Oakdale Terrace	Water
Tucker, Travis	320073	Suburban Heights	Water
Tucker, Travis	320074	Yorktown	Water
Tucker, Travis	320075	Powder Horn Mountain	Water
Tucker, Travis	320076	Monteray Shores S	Sewer
Tucker, Travis	320078	Olde Point W	Water
Tucker, Travis	320079	Olde Point S	Sewer
Tucker, Travis	320081	Independent/Hemby	Sewer
Tucker, Travis	320082	High Meadows	Water
Tucker, Travis	320083	Chapel Hills	Water
Tucker, Travis	320084	Huntington Forest	Water
Tucker, Travis	320085	Eastwood Forest	Water
Tucker, Travis	320086	Westwood Forest	Water
Tucker, Travis	320087	Wildwood Green	Water
Tucker, Travis	320088	Bahia Bay	Water
Tucker, Travis	320089	Danby W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Tucker, Travis	320090	Danby S	Sewer
Tucker, Travis	320092	Queens Harbor W	Water
Tucker, Travis	320093	Queens Harbor S	Sewer
Tucker, Travis	320095	Pinnacle Shores	Water
Tucker, Travis	320096	Waterglyn	Water
Tucker, Travis	320097	Buffalo Creek	Water
Tucker, Travis	320098	Stone Hollow	Water
Tucker, Travis	320099	Wood Trace	Water
Tucker, Travis	320100	Lemmond Acres	Water
Tucker, Travis	320101	Wildlife Bay	Water
Tucker, Travis	320102	Nags Head	Sewer
Tucker, Travis	320103	Meadow Glen	Water
Tucker, Travis	320104	Heathfield	Water
Tucker, Travis	320105	Monterrey	Water
Tucker, Travis	320106	High Vista	Water
Tucker, Travis	320107	Eagle Crossing	Water
Tucker, Travis	320108	Larkhaven	Water
Tucker, Travis	320109	Regalwood	Sewer
Tucker, Travis	320110	White Oak Estates	Sewer
Tucker, Travis	320111	Riverwood (Johnston county)	Water
Tucker, Travis	320119	Kynwood Abington W	Water
Tucker, Travis	320121	Brandywine Bay W	Water
Tucker, Travis	320123	Belvedere Plantation S	Sewer
Tucker, Travis	320125	Riverpointe W	Water
Tucker, Travis	320126	Riverpointe S	Sewer
Tucker, Travis	320128	Watauga Vista	Water
Tucker, Travis	320130	Mason Landing	Water
Tucker, Travis	320131	Carolina Pines Utilities Inc	Sewer
Tucker, Travis	320132	Nero Utility Services Inc W	Water
Tucker, Travis	320133	Nero Utility Services Inc S	Sewer
Tucker, Travis	320135	Linville Ridge	Water
Tucker, Travis	320136	Ridges at Mountain Harbour W	Water
Tucker, Travis	320137	Ridges at Mountain Harbour S	Sewer
Tucker, Travis	320139	Tanglewood South	Water
Tucker, Travis	320140	Eastgate	Water
Tucker, Travis	320141	Winston Plantation	Water
Tucker, Travis	320142	Ski Country	Water
Tucker, Travis	320143	Olde Lamp Place	Water
Tucker, Travis	320144	Winston Point W	Water
Tucker, Travis	320145	Winston Point S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Tucker, Travis	320147	RED BIRD	Water
Van Meter, Andrew	320003	Hardscrabble	Sewer
Van Meter, Andrew	320004	River Oaks	Sewer
Van Meter, Andrew	320010	Kynwood Abington S	Sewer
Van Meter, Andrew	320011	Brandywine Bay S	Sewer
Van Meter, Andrew	320012	The Point	Water
Van Meter, Andrew	320013	Belvedere Plantation W	Water
Van Meter, Andrew	320014	Sugar Mountain W	Water
Van Meter, Andrew	320015	Sugar Mountain S	Sewer
Van Meter, Andrew	320017	Saddlewood W	Water
Van Meter, Andrew	320018	Saddlewood S	Sewer
Van Meter, Andrew	320020	Sherwood Forest CWS	Water
Van Meter, Andrew	320021	Woodhaven	Water
Van Meter, Andrew	320022	Zemosa Acres	Water
Van Meter, Andrew	320023	Ashley Hills CWS NC	Sewer
Van Meter, Andrew	320024	Corolla Light S	Sewer
Van Meter, Andrew	320025	Hestron Park W	Water
Van Meter, Andrew	320026	Hestron Park S	Sewer
Van Meter, Andrew	320028	Hound Ears W	Water
Van Meter, Andrew	320029	Hound Ears S	Sewer
Van Meter, Andrew	320031	Willowbrook W	Water
Van Meter, Andrew	320032	Willowbrook S	Sewer
Van Meter, Andrew	320034	Grandview At T-Square	Water
Van Meter, Andrew	320035	Wolf Laurel W	Water
Van Meter, Andrew	320036	Wolf Laurel S	Sewer
Van Meter, Andrew	320038	Tanglewood Estates	Water
Van Meter, Andrew	320039	White Oak Plantation W	Water
Van Meter, Andrew	320040	White Oak Plantation S	Sewer
Van Meter, Andrew	320042	Kings Grant - Raleigh	Sewer
Van Meter, Andrew	320043	Bent Creek/Mt Carmel W	Water
Van Meter, Andrew	320044	Bent Creek S	Sewer
Van Meter, Andrew	320046	Mt Carmel	Sewer
Van Meter, Andrew	320047	Whispering Pines	Water
Van Meter, Andrew	320048	Crest View Estates	Water
Van Meter, Andrew	320049	Sherwood Park	Water
Van Meter, Andrew	320050	Misty Mountain	Water
Van Meter, Andrew	320051	Crystal Mountain	Water
Van Meter, Andrew	320052	Ski Mountain	Water
Van Meter, Andrew	320053	Mt Mitchell	Water
Van Meter, Andrew	320054	Bear Paw Resort W	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Van Meter, Andrew	320055	Bear Paw Resort S	Sewer
Van Meter, Andrew	320057	Forest Brook	Water
Van Meter, Andrew	320058	Carolina Forest	Water
Van Meter, Andrew	320059	Woodrun	Water
Van Meter, Andrew	320060	Kings Grant - Charlotte W	Water
Van Meter, Andrew	320061	Kings Grant - Charlotte S	Sewer
Van Meter, Andrew	320063	Quail Ridge CWS	Water
Van Meter, Andrew	320064	Beechbrook	Water
Van Meter, Andrew	320065	College Park W	Water
Van Meter, Andrew	320066	College Park S	Sewer
Van Meter, Andrew	320068	Country Club Annex	Water
Van Meter, Andrew	320069	Country Hills	Water
Van Meter, Andrew	320070	Harbor House Estates	Water
Van Meter, Andrew	320071	Holly Acres	Water
Van Meter, Andrew	320072	Oakdale Terrace	Water
Van Meter, Andrew	320073	Suburban Heights	Water
Van Meter, Andrew	320074	Yorktown	Water
Van Meter, Andrew	320075	Powder Horn Mountain	Water
Van Meter, Andrew	320076	Monteray Shores S	Sewer
Van Meter, Andrew	320078	Olde Point W	Water
Van Meter, Andrew	320079	Olde Point S	Sewer
Van Meter, Andrew	320081	Independent/Hemby	Sewer
Van Meter, Andrew	320082	High Meadows	Water
Van Meter, Andrew	320083	Chapel Hills	Water
Van Meter, Andrew	320084	Huntington Forest	Water
Van Meter, Andrew	320085	Eastwood Forest	Water
Van Meter, Andrew	320086	Westwood Forest	Water
Van Meter, Andrew	320087	Wildwood Green	Water
Van Meter, Andrew	320088	Bahia Bay	Water
Van Meter, Andrew	320089	Danby W	Water
Van Meter, Andrew	320090	Danby S	Sewer
Van Meter, Andrew	320092	Queens Harbor W	Water
Van Meter, Andrew	320093	Queens Harbor S	Sewer
Van Meter, Andrew	320095	Pinnacle Shores	Water
Van Meter, Andrew	320096	Waterglyn	Water
Van Meter, Andrew	320097	Buffalo Creek	Water
Van Meter, Andrew	320098	Stone Hollow	Water
Van Meter, Andrew	320099	Wood Trace	Water
Van Meter, Andrew	320100	Lemmond Acres	Water
Van Meter, Andrew	320101	Wildlife Bay	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Van Meter, Andrew	320102	Nags Head	Sewer
Van Meter, Andrew	320103	Meadow Glen	Water
Van Meter, Andrew	320104	Heathfield	Water
Van Meter, Andrew	320105	Monterrey	Water
Van Meter, Andrew	320106	High Vista	Water
Van Meter, Andrew	320107	Eagle Crossing	Water
Van Meter, Andrew	320108	Larkhaven	Water
Van Meter, Andrew	320109	Regalwood	Sewer
Van Meter, Andrew	320110	White Oak Estates	Sewer
Van Meter, Andrew	320111	Riverwood (Johnston county)	Water
Van Meter, Andrew	320119	Kynwood Abington W	Water
Van Meter, Andrew	320121	Brandywine Bay W	Water
Van Meter, Andrew	320123	Belvedere Plantation S	Sewer
Van Meter, Andrew	320125	Riverpointe W	Water
Van Meter, Andrew	320126	Riverpointe S	Sewer
Van Meter, Andrew	320128	Watauga Vista	Water
Van Meter, Andrew	320130	Mason Landing	Water
Van Meter, Andrew	320131	Carolina Pines Utilities Inc	Sewer
Van Meter, Andrew	320132	Nero Utility Services Inc W	Water
Van Meter, Andrew	320133	Nero Utility Services Inc S	Sewer
Van Meter, Andrew	320135	Linville Ridge	Water
Van Meter, Andrew	320136	Ridges at Mountain Harbour W	Water
Van Meter, Andrew	320137	Ridges at Mountain Harbour S	Sewer
Van Meter, Andrew	320149	Sapphire Valley W	Water
Van Meter, Andrew	320150	Sapphire Valley S	Sewer
Van Meter, Andrew	320152	Amber Acres North	Water
Van Meter, Andrew	320153	Fairfield Harbour W	Water
Van Meter, Andrew	320154	Fairfield Harbour S	Sewer
Van Meter, Andrew	320156	Fairfield Mountain W	Water
Van Meter, Andrew	320157	Fairfield Mountain S	Sewer
Van Meter, Andrew	320159	Sandy Trail	Water
Van Meter, Andrew	320160	Forest Hills	Water
Van Meter, Andrew	320161	Heather Glen	Water
Van Meter, Andrew	320162	Country Crossing-NC	Water
Van Meter, Andrew	320163	Oakes Plantation	Water
Van Meter, Andrew	320164	Ransdell Forest	Water
Van Meter, Andrew	320165	Carriage Manor	Water
Van Meter, Andrew	320166	Stewarts Ridge	Water
Van Meter, Andrew	320167	Tuckahoe	Water
Van Meter, Andrew	320168	Wilders Village	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Van Meter, Andrew	320169	Neuse Woods	Water
Van Meter, Andrew	320170	Jordan Woods	Water
Van Meter, Andrew	320172	Treasure Cove	Water
Van Meter, Andrew	320173	Hidden Hollow	Water
Van Meter, Andrew	320174	Lindsey Pointe	Water
Welborn, Leigh	320006	Elk River Utilities W	Water
Welborn, Leigh	320012	The Point	Water
Welborn, Leigh	320013	Belvedere Plantation W	Water
Welborn, Leigh	320014	Sugar Mountain W	Water
Welborn, Leigh	320017	Saddlewood W	Water
Welborn, Leigh	320020	Sherwood Forest CWS	Water
Welborn, Leigh	320021	Woodhaven	Water
Welborn, Leigh	320022	Zemosa Acres	Water
Welborn, Leigh	320028	Hound Ears W	Water
Welborn, Leigh	320031	Willowbrook W	Water
Welborn, Leigh	320034	Grandview At T-Square	Water
Welborn, Leigh	320035	Wolf Laurel W	Water
Welborn, Leigh	320038	Tanglewood Estates	Water
Welborn, Leigh	320039	White Oak Plantation W	Water
Welborn, Leigh	320043	Bent Creek/Mt Carmel W	Water
Welborn, Leigh	320047	Whispering Pines	Water
Welborn, Leigh	320048	Crest View Estates	Water
Welborn, Leigh	320049	Sherwood Park	Water
Welborn, Leigh	320050	Misty Mountain	Water
Welborn, Leigh	320051	Crystal Mountain	Water
Welborn, Leigh	320052	Ski Mountain	Water
Welborn, Leigh	320053	Mt Mitchell	Water
Welborn, Leigh	320054	Bear Paw Resort W	Water
Welborn, Leigh	320057	Forest Brook	Water
Welborn, Leigh	320058	Carolina Forest	Water
Welborn, Leigh	320059	Woodrun	Water
Welborn, Leigh	320060	Kings Grant - Charlotte W	Water
Welborn, Leigh	320063	Quail Ridge CWS	Water
Welborn, Leigh	320064	Beechbrook	Water
Welborn, Leigh	320065	College Park W	Water
Welborn, Leigh	320068	Country Club Annex	Water
Welborn, Leigh	320069	Country Hills	Water
Welborn, Leigh	320070	Harbor House Estates	Water
Welborn, Leigh	320071	Holly Acres	Water
Welborn, Leigh	320072	Oakdale Terrace	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Welborn, Leigh	320073	Suburban Heights	Water
Welborn, Leigh	320074	Yorktown	Water
Welborn, Leigh	320075	Powder Horn Mountain	Water
Welborn, Leigh	320078	Olde Point W	Water
Welborn, Leigh	320082	High Meadows	Water
Welborn, Leigh	320083	Chapel Hills	Water
Welborn, Leigh	320084	Huntington Forest	Water
Welborn, Leigh	320085	Eastwood Forest	Water
Welborn, Leigh	320086	Westwood Forest	Water
Welborn, Leigh	320087	Wildwood Green	Water
Welborn, Leigh	320088	Bahia Bay	Water
Welborn, Leigh	320089	Danby W	Water
Welborn, Leigh	320092	Queens Harbor W	Water
Welborn, Leigh	320095	Pinnacle Shores	Water
Welborn, Leigh	320096	Waterglyn	Water
Welborn, Leigh	320097	Buffalo Creek	Water
Welborn, Leigh	320098	Stone Hollow	Water
Welborn, Leigh	320099	Wood Trace	Water
Welborn, Leigh	320100	Lemmond Acres	Water
Welborn, Leigh	320101	Wildlife Bay	Water
Welborn, Leigh	320103	Meadow Glen	Water
Welborn, Leigh	320104	Heathfield	Water
Welborn, Leigh	320105	Monterrey	Water
Welborn, Leigh	320106	High Vista	Water
Welborn, Leigh	320107	Eagle Crossing	Water
Welborn, Leigh	320108	Larkhaven	Water
Welborn, Leigh	320111	Riverwood (Johnston county)	Water
Welborn, Leigh	320119	Kynwood Abington W	Water
Welborn, Leigh	320121	Brandywine Bay W	Water
Welborn, Leigh	320125	Riverpointe W	Water
Welborn, Leigh	320128	Watauga Vista	Water
Welborn, Leigh	320130	Mason Landing	Water
Welborn, Leigh	320132	Nero Utility Services Inc W	Water
Welborn, Leigh	320135	Linville Ridge	Water
Welborn, Leigh	320149	Sapphire Valley W	Water
Welborn, Leigh	320152	Amber Acres North	Water
Welborn, Leigh	320153	Fairfield Harbour W	Water
Welborn, Leigh	320156	Fairfield Mountain W	Water
Welborn, Leigh	320159	Sandy Trail	Water
Welborn, Leigh	320160	Forest Hills	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Welborn, Leigh	320161	Heather Glen	Water
Welborn, Leigh	320162	Country Crossing-NC	Water
Welborn, Leigh	320163	Oakes Plantation	Water
Welborn, Leigh	320164	Ransdell Forest	Water
Welborn, Leigh	320166	Stewarts Ridge	Water
Welborn, Leigh	320167	Tuckahoe	Water
Welborn, Leigh	320168	Wilders Village	Water
Welborn, Leigh	320169	Neuse Woods	Water
Welborn, Leigh	320170	Jordan Woods	Water
Welborn, Leigh	320172	Treasure Cove	Water
Welborn, Leigh	320173	Hidden Hollow	Water
Welborn, Leigh	320174	Lindsey Pointe	Water
Welborn, Leigh	320197	Carolina Trace Utilities Inc W	Water
Welborn, Leigh	320200	Transylvania Utilities Inc W	Water
Welborn, Leigh	320204	Bradfield Farms W	Water
Welborn, Leigh	320207	Nikanor	Water
Welborn, Leigh	320208	Ashe Lake Beaver Creek Sec	Water
Welborn, Leigh	320209	Ashe Lake Holiday Lane Sec	Water
Whitaker III, Harold	320028	Hound Ears W	Water
Whitaker III, Harold	320029	Hound Ears S	Sewer
Whitaker III, Harold	320051	Crystal Mountain	Water
Whitaker III, Harold	320053	Mt Mitchell	Water
Wilson, Daniel	320128	Watauga Vista	Water
Wilson, Daniel	320149	Sapphire Valley W	Water
Wilson, Daniel	320160	Forest Hills	Water
Wilson, Randy	320021	Woodhaven	Water
Wilson, Randy	320096	Waterglyn	Water
Wilson, Randy	320156	Fairfield Mountain W	Water
Wilson, Randy	320157	Fairfield Mountain S	Sewer
Wood, Charles	320012	The Point	Water
Wood, Charles	320017	Saddlewood W	Water
Wood, Charles	320018	Saddlewood S	Sewer
Wood, Charles	320057	Forest Brook	Water
Wood, Charles	320060	Kings Grant - Charlotte W	Water
Wood, Charles	320061	Kings Grant - Charlotte S	Sewer
Wood, Charles	320064	Beechbrook	Water
Wood, Charles	320065	College Park W	Water
Wood, Charles	320066	College Park S	Sewer
Wood, Charles	320070	Harbor House Estates	Water
Wood, Charles	320071	Holly Acres	Water

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Wood, Charles	320072	Oakdale Terrace	Water
Wood, Charles	320073	Suburban Heights	Water
Wood, Charles	320084	Huntington Forest	Water
Wood, Charles	320086	Westwood Forest	Water
Wood, Charles	320087	Wildwood Green	Water
Wood, Charles	320092	Queens Harbor W	Water
Wood, Charles	320093	Queens Harbor S	Sewer
Wood, Charles	320095	Pinnacle Shores	Water
Wood, Charles	320098	Stone Hollow	Water
Wood, Charles	320101	Wildlife Bay	Water
Wood, Charles	320125	Riverpointe W	Water
Wood, Charles	320126	Riverpointe S	Sewer
Wood, Frank	320010	Kynwood Abington S	Sewer
Wood, Frank	320011	Brandywine Bay S	Sewer
Wood, Frank	320012	The Point	Water
Wood, Frank	320013	Belvedere Plantation W	Water
Wood, Frank	320014	Sugar Mountain W	Water
Wood, Frank	320015	Sugar Mountain S	Sewer
Wood, Frank	320017	Saddlewood W	Water
Wood, Frank	320018	Saddlewood S	Sewer
Wood, Frank	320020	Sherwood Forest CWS	Water
Wood, Frank	320021	Woodhaven	Water
Wood, Frank	320022	Zemosa Acres	Water
Wood, Frank	320023	Ashley Hills CWS NC	Sewer
Wood, Frank	320024	Corolla Light S	Sewer
Wood, Frank	320025	Hestron Park W	Water
Wood, Frank	320026	Hestron Park S	Sewer
Wood, Frank	320028	Hound Ears W	Water
Wood, Frank	320029	Hound Ears S	Sewer
Wood, Frank	320031	Willowbrook W	Water
Wood, Frank	320032	Willowbrook S	Sewer
Wood, Frank	320034	Grandview At T-Square	Water
Wood, Frank	320035	Wolf Laurel W	Water
Wood, Frank	320036	Wolf Laurel S	Sewer
Wood, Frank	320038	Tanglewood Estates	Water
Wood, Frank	320039	White Oak Plantation W	Water
Wood, Frank	320040	White Oak Plantation S	Sewer
Wood, Frank	320042	Kings Grant - Raleigh	Sewer
Wood, Frank	320043	Bent Creek/Mt Carmel W	Water
Wood, Frank	320044	Bent Creek S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Wood, Frank	320046	Mt Carmel	Sewer
Wood, Frank	320047	Whispering Pines	Water
Wood, Frank	320048	Crest View Estates	Water
Wood, Frank	320049	Sherwood Park	Water
Wood, Frank	320050	Misty Mountain	Water
Wood, Frank	320051	Crystal Mountain	Water
Wood, Frank	320052	Ski Mountain	Water
Wood, Frank	320053	Mt Mitchell	Water
Wood, Frank	320054	Bear Paw Resort W	Water
Wood, Frank	320055	Bear Paw Resort S	Sewer
Wood, Frank	320057	Forest Brook	Water
Wood, Frank	320058	Carolina Forest	Water
Wood, Frank	320059	Woodrun	Water
Wood, Frank	320060	Kings Grant - Charlotte W	Water
Wood, Frank	320061	Kings Grant - Charlotte S	Sewer
Wood, Frank	320063	Quail Ridge CWS	Water
Wood, Frank	320064	Beechbrook	Water
Wood, Frank	320065	College Park W	Water
Wood, Frank	320066	College Park S	Sewer
Wood, Frank	320068	Country Club Annex	Water
Wood, Frank	320069	Country Hills	Water
Wood, Frank	320070	Harbor House Estates	Water
Wood, Frank	320071	Holly Acres	Water
Wood, Frank	320072	Oakdale Terrace	Water
Wood, Frank	320073	Suburban Heights	Water
Wood, Frank	320074	Yorktown	Water
Wood, Frank	320075	Powder Horn Mountain	Water
Wood, Frank	320076	Monteray Shores S	Sewer
Wood, Frank	320078	Olde Point W	Water
Wood, Frank	320079	Olde Point S	Sewer
Wood, Frank	320081	Independent/Hemby	Sewer
Wood, Frank	320082	High Meadows	Water
Wood, Frank	320083	Chapel Hills	Water
Wood, Frank	320084	Huntington Forest	Water
Wood, Frank	320085	Eastwood Forest	Water
Wood, Frank	320086	Westwood Forest	Water
Wood, Frank	320087	Wildwood Green	Water
Wood, Frank	320088	Bahia Bay	Water
Wood, Frank	320089	Danby W	Water
Wood, Frank	320090	Danby S	Sewer

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Wood, Frank	320092	Queens Harbor W	Water
Wood, Frank	320093	Queens Harbor S	Sewer
Wood, Frank	320095	Pinnacle Shores	Water
Wood, Frank	320096	Waterglyn	Water
Wood, Frank	320097	Buffalo Creek	Water
Wood, Frank	320098	Stone Hollow	Water
Wood, Frank	320099	Wood Trace	Water
Wood, Frank	320100	Lemmond Acres	Water
Wood, Frank	320101	Wildlife Bay	Water
Wood, Frank	320102	Nags Head	Sewer
Wood, Frank	320103	Meadow Glen	Water
Wood, Frank	320104	Heathfield	Water
Wood, Frank	320105	Monterrey	Water
Wood, Frank	320106	High Vista	Water
Wood, Frank	320107	Eagle Crossing	Water
Wood, Frank	320108	Larkhaven	Water
Wood, Frank	320109	Regalwood	Sewer
Wood, Frank	320110	White Oak Estates	Sewer
Wood, Frank	320111	Riverwood (Johnston county)	Water
Wood, Frank	320119	Kynwood Abington W	Water
Wood, Frank	320121	Brandywine Bay W	Water
Wood, Frank	320123	Belvedere Plantation S	Sewer
Wood, Frank	320125	Riverpointe W	Water
Wood, Frank	320126	Riverpointe S	Sewer
Wood, Frank	320128	Watauga Vista	Water
Wood, Frank	320130	Mason Landing	Water
Wood, Frank	320131	Carolina Pines Utilities Inc	Sewer
Wood, Frank	320132	Nero Utility Services Inc W	Water
Wood, Frank	320133	Nero Utility Services Inc S	Sewer
Wood, Frank	320135	Linville Ridge	Water
Wood, Frank	320136	Ridges at Mountain Harbour W	Water
Wood, Frank	320137	Ridges at Mountain Harbour S	Sewer
Wood, Frank	320139	Tanglewood South	Water
Wood, Frank	320140	Eastgate	Water
Wood, Frank	320141	Winston Plantation	Water
Wood, Frank	320142	Ski Country	Water
Wood, Frank	320143	Olde Lamp Place	Water
Wood, Frank	320144	Winston Point W	Water
Wood, Frank	320145	Winston Point S	Sewer
Wood, Frank	320147	RED BIRD	Water

Carolina Water Service, inc of North Carolina
W-354, Sub 400
Test Year: March 31, 2022

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Page 66 of 66

List of Systems operated by each Field Operator:

Employee Name	Business Unit	System Name	System Type
Wood, Frank	320204	Bradfield Farms W	Water
Wood, Frank	320205	Bradfield Farms/Larkhaven S	Sewer
Wood, Frank	320221	Silverton W	Water
Wood, Frank	320222	Silverton S	Sewer

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

Part – V

Support to Items W1-26

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 26

Canadian Water Service, Inc. of North Canada
W-96, 948 88
WSP Period: April 1, 2021 - March 31, 2026
CWS-NC Summary by Service Area

W-26

Table with columns: Mtd, Comm. Category, Type, Svc Type, Billing Area, and monthly columns (April to March) for various categories like Residential, Commercial, Industrial, etc. The table contains a large volume of numerical data representing service metrics.

Carolina Water Service, Inc. of North Carolina
W-90A, 90B, 90C
WSP Period: April 1, 2021 - March 31, 2020
CWS-NC (Summary by Service Area)

W-26

Usage By Month & Active Customer Count

Table with columns: Mths, Customer Class, Type, CWS Type, Billing Area, and monthly usage data (April to March) for various service areas. Includes sub-totals for Availability, Unavailability, and Total usage.

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

Amherst
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	467,602	127	568,851	127	528,732	127	474,968	127	507,330	127	567,150	125	490,440	125	504,593	125	466,454	126	469,347	126	459,396	127	379,760	127
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	467,602	127	568,851	127	528,732	127	474,968	127	507,330	127	567,150	125	490,440	125	504,593	125	466,454	126	469,347	126	459,396	127	379,760	127
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Bahia Bay
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	307,460	111	405,410	112	493,935	112	342,543	112	397,430	112	437,152	111	416,390	110	419,120	109	370,310	110	313,600	110	460,020	113	310,060	113
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Bear Paw Resort

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	355,720	351	499,850	353	618,510	354	841,330	354	681,410	353	523,160	353	600,990	354	435,081	353	367,309	354	385,820	354	225,370	354	260,330	354
3/4"	Residential	Water	W	4,230	3	4,280	3	4,370	3	8,710	3	7,880	3	6,600	3	5,720	3	8,020	3	5,500	3	4,070	3	500	3	490	3
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	10,140	5	14,760	5	19,410	5	108,630	5	12,110	5	26,600	5	14,280	5	6,960	5	16,970	5	21,630	5	15,470	5	20,040	5
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	30,030	1	36,530	1	34,980	1	34,360	1	29,620	1	42,690	1	22,740	1	16,580	1	15,820	1	18,730	1	26,160	1	25,700	1
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	66,120	71	76,620	71	102,120	71	107,120	71	107,960	71	74,410	70	76,790	70	86,660	70	102,000	70	71,000	70	47,860	70	63,790	70
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	8,250	3	11,680	3	14,900	3	7,090	3	6,530	3	6,000	3	8,340	3	6,860	3	5,050	3	6,190	3	6,320	3	6,320	3
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Beechbrook

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	98,800	37	130,550	37	193,410	36	140,560	37	119,700	34	101,780	36	100,040	36	98,440	36	105,130	36	106,050	36	95,480	36	86,020	37
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Bent Creek/Mt Carmel

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	839,601	301	838,557	299	1,101,691	301	836,271	301	987,341	301	841,021	302	774,719	302	1,003,971	301	776,280	301	786,375	301	941,065	301	791,856	301
3/4"	Residential	Water	W	5,825	1	2,828	1	5,297	1	4,123	1	5,069	1	3,712	1	3,572	1	5,207	1	4,266	1	4,043	1	5,165	1	4,429	1
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	1,698	1	666	1	2,835	1	2,962	1	1,907	1	1,683	1	823	1	479	1	127	1	194	1	209	1	471	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	839,601	301	838,557	299	1,101,691	301	836,271	301	987,341	301	841,021	302	774,719	302	1,003,971	301	776,280	301	786,375	301	941,065	301	791,856	301
3/4"	Residential	Sewer	WW	5,825	1	2,828	1	5,297	1	4,123	1	5,069	1	3,712	1	3,572	1	5,207	1	4,266	1	4,043	1	5,165	1	4,429	1
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Bradfield Farms

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	4,745,307	1,023	4,771,587	1,022	3,804,892	1,024	7,593,350	1,025	5,118,726	1,019	7,556,115	1,022	5,370,176	1,020	5,872,623	4,060	4,708,579	1,013	4,397,514	1,015	4,302,451	1,012	4,023,320	1,013
3/4"	Residential	Water	W	493,108	96	426,306	96	352,949	96	773,263	96	389,802	95	777,609	95	476,236	96	510,029	384	418,287	95	369,605	96	351,131	96	350,442	95
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	1	23,080	1	11,140	1	68,330	1	27,790	1	54,300	1	27,100	1	13,360	4	8,140	1	-	1	-	1	-	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	1,520	5	2,170	5	920	5	5,260	5	28,390	5	152,400	5	30,640	5	30,200	20	36,480	5	12,890	5	10,650	5	7,640	5
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	5,237,655	1,596	5,190,983	1,595	4,153,951	1,598	8,352,023	1,599	5,500,538	1,589	8,287,864	1,592	5,826,222	1,591	6,377,122	5,080	5,103,386	1,593	4,766,359	1,595	4,653,582	1,593	4,373,552	1,593
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	1,520	2	2,170	2	920	2	22,570	2	28,160	2	190	2	80	8	10	2	5,160	2	1,540	2	60	2	60	2
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Brandywine Bay
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	2,613,334	850	3,735,896	850	2,872,318	854	3,297,802	852	3,382,511	855	2,847,290	856	2,972,292	856	3,379,543	857	2,744,528	856	2,636,876	857	2,309,288	857	2,646,513	857
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	9,890	3	9,380	3	8,800	3	11,170	3	19,830	3	13,750	3	7,070	3	9,480	3	13,340	3	9,920	3	6,730	3	15,090	2
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	16,760	10	44,150	10	41,380	10	55,440	10	58,360	10	51,160	10	55,340	10	19,380	10	10,070	10	5,120	10	10,700	10	17,810	10
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	37,450	3	15,780	3	6,760	3	219,770	3	124,390	3	101,460	3	367,260	3	49,150	3	50,030	3	125,880	3	62,060	3	54,940	3
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	48	-	48	-	49	-	49	-	50	-	50	-	51	-	51	-	51	-	51	-	52	-	53
5/8"	Residential	Sewer	WW	2,275,984	760	3,203,436	761	2,491,091	764	2,800,789	762	2,892,641	764	2,436,250	765	2,567,492	765	2,119,753	765	2,405,268	764	2,342,596	765	2,040,795	766	2,321,556	766
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	9,890	3	9,380	3	8,800	3	11,170	3	19,830	3	13,750	3	7,070	3	9,480	3	13,340	3	9,920	3	6,730	3	15,090	2
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	
5/8"	Commercial	Sewer	WW	11,430	4	31,720	4	12,390	4	20,550	4	14,690	4	15,250	4	30,930	4	4,970	4	3,080	4	2,450	4	2,960	4	12,200	4
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Buffalo Creek
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	1,100,360	281	1,063,170	279	1,142,870	281	1,072,310	282	986,140	282	1,087,120	283	987,154	280	1,018,381	281	952,911	282	1,012,154	282	1,013,640	280	880,270	280
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Carolina Forest

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March			
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	712	-	709	-	709	-	707	-	706	-	706	-	706	-	706	-	706	-	706	-	706	-	706	-	706
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5/8"	Residential	Water	W	661,289	213	658,981	214	684,550	214	649,664	215	702,126	215	657,670	215	552,514	216	491,936	216	467,820	215	543,880	215	520,950	214	469,550	216		
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1"	Residential	Water	W	230	1	830	1	740	1	1,260	1	670	1	1,190	1	460	1	330	1	150	1	40	1	-	1	80	1		
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5/8"	Commercial	Water	W	18,440	4	2,310	4	1,280	4	1,140	4	1,090	4	930	4	880	4	1,070	4	830	4	660	4	830	4	960	4		
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1"	Commercial	Water	W	600	1	3,430	1	9,310	1	13,600	1	10,450	1	5,800	1	520	1	90	1	280	1	570	1	170	1	190	1		
1.5"	Commercial	Water	W	1,933	1	5,475	1	1,472	1	12,520	1	3,500	1	3,800	1	3,200	1	3,500	1	2,500	1	2,400	1	2,400	1	5,800	1		
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

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

Carolina Pines Utilities Inc

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Carolina Trace Utilities Inc

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	5,415,594	1,621	6,108,490	1,617	5,750,530	1,627	5,458,256	1,630	5,379,793	1,628	5,535,612	1,634	5,266,972	1,637	4,927,442	1,632	4,910,154	1,631	5,074,027	1,630	4,956,213	1,638	4,326,293	1,641
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	4,810	1	6,770	1	5,520	1	4,520	1	4,820	1	8,110	1	17,590	1	13,120	1	6,220	1	4,630	1	3,720	1	4,790	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	110,310	25	236,200	25	71,740	25	103,060	25	125,850	25	116,350	25	257,940	25	75,762	25	18,500	25	27,919	25	30,910	25	28,618	25
3/4"	Commercial	Water	W	-	1	26,710	1	2,540	1	1,860	1	2,530	1	1,600	1	25,960	1	10	1	-	1	-	1	-	1	-	1
1"	Commercial	Water	W	310	1	28,460	1	2,650	1	4,510	1	6,280	1	11,530	1	210	1	1	1	-	1	-	1	-	1	-	1
1.5"	Commercial	Water	W	31,800	1	34,200	1	26,200	1	24,900	1	34,100	1	30,400	1	29,100	1	26,000	1	24,200	1	23,900	1	20,500	1	22,700	1
2"	Commercial	Water	W	415,260	1	407,200	1	531,470	1	582,340	1	528,150	1	533,750	1	-	1	1,585,780	1	-	1	-	1	136,960	1	-	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	314	-	314	-	318	-	317	-	317	-	315	-	314	-	316	-	321	-	322	-	319	-	320
5/8"	Residential	Sewer	WW	5,327,974	1,591	5,894,170	1,586	5,558,720	1,596	5,342,696	1,599	5,225,063	1,597	5,335,602	1,603	5,143,802	1,606	4,860,312	1,601	4,867,984	1,600	5,022,727	1,599	4,915,833	1,607	4,290,343	1,610
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	4,810	1	6,770	1	5,520	1	4,520	1	4,820	1	8,110	1	17,590	1	13,120	1	6,220	1	4,630	1	3,720	1	4,790	1
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	105,270	16	221,620	16	60,020	16	82,390	16	110,670	16	102,560	16	245,600	16	63,232	16	15,919	16	23,749	16	23,070	16	22,318	16
3/4"	Commercial	Sewer	WW	-	1	26,710	1	2,540	1	1,860	1	2,530	1	1,600	1	25,960	1	10	1	-	1	-	1	-	1	-	1
1"	Commercial	Sewer	WW	310	1	28,460	1	2,650	1	4,510	1	6,280	1	11,530	1	210	1	1	1	-	1	-	1	-	1	-	1
1.5"	Commercial	Sewer	WW	31,800	1	34,200	1	26,200	1	24,900	1	34,100	1	30,400	1	29,100	1	26,000	1	24,200	1	23,900	1	20,500	1	22,700	1
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Carriage Manor
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	468,510	118	536,948	118	565,082	118	617,892	118	514,278	118	484,830	118	425,810	118	532,340	119	436,870	119	433,810	118	464,760	119	398,480	119
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Chapel Hills
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	201,954	93	354,086	93	270,800	92	244,270	92	322,706	93	261,834	92	254,380	93	241,270	93	196,068	93	253,530	93	302,963	93	1,125,577	94
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 College Park
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	242,947	80	308,291	80	275,892	81	280,525	81	351,970	80	373,055	81	257,520	81	267,850	80	227,151	81	270,959	81	280,080	81	227,240	81
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	
5/8"	Residential	Sewer	WW	161,799	51	212,098	51	183,063	51	180,663	51	190,934	51	269,823	51	165,480	51	170,980	50	149,930	51	172,720	51	174,060	51	147,150	51
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Corolla Light

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers														
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	1,181,170	392	1,747,170	392	3,004,740	393	3,808,780	393	5,165,320	395	3,923,190	394	2,909,330	394	1,076,830	393	870,790	393	1,104,400	393	648,270	393	755,535	393
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1
1"	Residential	Sewer	WW	224,810	29	231,420	29	356,150	29	445,590	29	538,340	29	473,940	29	244,370	29	109,550	29	790,150	32	112,540	31	108,920	31	170,320	31
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	79,440	14	120,390	14	178,670	15	218,460	14	256,940	15	174,240	15	170,760	15	75,130	15	34,630	15	52,060	16	29,520	15	61,340	15
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	107,920	8	125,800	8	183,350	8	245,310	8	239,960	8	186,080	8	147,690	8	58,720	8	52,910	8	23,730	8	10,730	8	30,800	8
1.5"	Commercial	Sewer	WW	63,500	2	89,000	2	103,700	2	102,400	2	126,100	2	117,200	2	98,400	2	42,600	2	47,900	2	17,500	2	8,500	2	22,900	2
2"	Commercial	Sewer	WW	9,800	1	14,900	1	16,600	1	19,500	1	23,400	1	17,900	1	12,500	1	4,300	1	6,000	1	6,400	1	17,200	1	5,200	1
3"	Commercial	Sewer	WW	5,000	1	4,000	1	7,000	1	6,000	1	7,000	1	4,000	1	6,000	1	2,000	1	1,000	1	1,000	1	1,000	1	2,000	1
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Country Club Annex
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	41,230	14	47,420	14	43,150	14	40,240	14	44,560	14	55,640	14	160,410	14	106,690	14	38,130	14	41,690	14	47,440	13	35,090	13
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Country Hills
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	453,570	66	369,070	66	399,690	66	266,706	66	373,250	67	350,190	67	382,945	67	314,619	66	230,470	67	222,820	67	268,110	67	201,150	68
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Crest View Estates

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	89,200	37	84,010	37	97,170	37	101,770	37	99,911	37	116,679	37	95,250	37	95,020	37	71,510	37	44,707	36	143,718	36	70,325	36
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Crystal Mountain
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	65,671	49	49,136	49	63,282	49	119,041	49	129,221	49	112,296	49	108,480	49	63,917	49	55,861	49	57,753	49	41,366	49	72,155	49
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	3,941	1	-	1	-	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Danby

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	5,285,838	1,272	5,261,318	1,266	4,530,156	1,265	7,283,264	1,274	7,885,310	1,271	6,039,246	1,270	5,815,135	1,268	5,779,586	1,264	5,773,847	1,266	5,141,858	1,271	4,734,833	1,271	4,418,511	1,274
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	10,000	3	12,090	3	9,430	3	37,480	3	18,070	3	10,160	3	14,650	3	12,220	3	12,980	3	9,600	3	8,880	3	7,980	3
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	830	2	19,200	2	2,950	2	5,430	2	6,070	2	59,400	2	16,430	2	14,670	2	7,210	2	2,310	2	3,690	2	3,770	2
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2
1.5"	Commercial	Water	W	313,500	1	101,120	1	83,700	1	40,070	1	65,110	1	14,700	1	46,000	1	7,600	1	-	1	106,300	1	178,700	1	-	1
2"	Commercial	Water	W	2,300	1	1,000	1	2,000	1	12,700	1	4,500	1	4,300	1	100	1	-	1	-	1	-	1	-	1	-	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	7	-	7	-	7	-	7	-	7	-	7	-	7	-	7	-	7	-	7	-	7	-	7
5/8"	Residential	Sewer	WW	5,226,128	1,269	5,257,218	1,263	4,525,946	1,262	7,278,594	1,271	7,870,450	1,268	6,034,806	1,267	5,809,735	1,265	5,774,726	1,261	5,769,247	1,263	5,137,018	1,268	4,733,273	1,269	4,416,521	1,271
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	10,000	3	12,090	3	9,430	3	37,480	3	18,070	3	10,160	3	14,650	3	12,220	3	12,980	3	9,600	3	8,880	3	7,980	3
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	4	-	4	-	4	-	4	-	4	-	4	-	4	-	5	-	5	-	5	-	5	-	5
5/8"	Commercial	Sewer	WW	2,805,759	327	1,597,620	327	2,055,180	327	2,169,480	327	1,901,410	327	2,060,380	327	1,981,710	327	1,793,690	327	1,667,280	327	1,272,190	327	1,353,920	327	1,329,680	327
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	313,500	1	101,120	1	83,700	1	40,070	1	65,110	1	14,700	1	46,000	1	7,600	1	-	1	106,300	1	178,700	1	-	1
2"	Commercial	Sewer	WW	290,300	2	102,000	2	78,000	2	85,300	2	228,000	2	4,300	2	365,520	2	269,780	2	126,600	2	63,300	2	65,040	2	78,930	2
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Eastgate

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	186,799	64	286,411	65	210,480	65	177,440	65	228,090	65	175,720	65	162,890	66	154,650	66	166,390	65	168,671	65	121,867	64	129,242	65
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	600	1	370	1	390	1	360	1	460	1	270	1	280	1	380	1	390	1	50	1	780	1	350	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	93,697	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Eastwood Forest

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	434,138	130	485,841	129	472,879	130	502,751	131	474,012	130	561,888	131	458,166	130	456,854	130	530,945	130	578,040	128	453,170	129	486,050	130
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	2,160	1	2,220	1	1,740	1	2,970	1	4,750	1	2,040	1	4,100	1	1,100	1	1,740	1	2,120	1	1,620	1	5,990	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Elk River Utilities

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	692	1	53	1	7,172	2	218	2	2,776	2	3,479	2	3,428	2	39	2	79	2	42	2	397	2	123	2
3/4"	Residential	Water	W	332,853	272	585,404	273	1,007,883	273	1,480,045	273	1,305,251	272	1,151,816	272	888,487	272	448,320	272	186,997	271	240,515	271	181,059	272	193,184	272
1"	Residential	Water	W	52,046	14	115,786	14	296,245	14	439,822	14	290,046	14	322,382	14	149,420	14	40,837	14	135,546	13	4,690	13	8,098	13	21,025	13
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	1	-	1	-	82	1	187	4	187	4	164	4	164	4	4	4	4	4	4	4	4	4	4
3/4"	Commercial	Water	W	12,902	33	41,021	33	42,837	33	87,898	33	73,305	33	97,859	33	45,227	33	11,728	33	6,387	33	1,004	33	1,241	33	19,547	33
1"	Commercial	Water	W	63,401	1	-	1	251,227	1	187,475	1	109,591	1	99,227	1	30,117	1	3,254	1	3,659	1	24,820	1	7,030	1	42,410	1
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	10,235	4	-	4	133,102	4	-	4	24,970	4	168,560	4	114,700	4	71,277	4	25,739	4	10,030	2	6,480	2	7,752	2
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	66,499	120	253,806	120	317,208	120	475,286	120	333,978	119	381,787	119	245,660	119	130,625	119	41,254	119	43,713	119	36,504	119	48,946	119
1"	Residential	Sewer	WW	7,412	4	9,842	4	17,335	4	19,377	4	11,724	4	13,983	4	11,672	4	3,767	4	11,850	3	326	3	687	3	789	3
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	1,618	1	6,242	1	5,002	1	5,675	1	4,934	1	6,794	1	5,113	1	794	1	1	1	1	1	1	1	1	1
1"	Commercial	Sewer	WW	63,401	1	-	1	251,227	1	187,475	1	109,591	1	99,227	1	30,117	1	3,254	1	3,659	1	24,820	1	7,030	1	42,410	1
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	10,235	2	-	2	133,102	2	-	2	24,970	2	168,560	2	114,700	2	71,277	2	25,739	2	10,030	2	6,480	2	7,752	2
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Fairfield Harbour

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March			
				Usage	Active Customers	Usage	Active Customers																						
Availability	Residential	Water	W	-	901	-	900	-	900	-	895	-	892	-	891	-	890	-	891	-	891	-	890	-	890	-	890	-	890
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5/8"	Residential	Water	W	5,873,300	1,796	7,557,853	1,796	8,467,078	1,802	7,601,002	1,805	7,230,110	1,818	7,601,420	1,820	6,734,404	1,820	5,551,446	1,830	5,253,292	1,835	4,926,776	1,839	4,515,924	1,836	4,856,285	1,840		
3/4"	Residential	Water	W	5,240	3	3,930	3	4,170	3	5,080	3	680	3	7,480	3	8,720	3	8,050	3	7,760	3	4,030	3	4,400	3	3,470	3		
1"	Residential	Water	W	-	1	14,090	1	26,390	1	11,550	1	17,190	1	13,370	1	11,480	1	-	1	-	1	3,250	1	2,570	1	3,350	1		
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5/8"	Commercial	Water	W	144,816	18	129,369	18	97,553	18	97,122	18	113,210	17	94,425	17	80,455	17	89,610	17	84,500	18	68,092	18	72,140	18	85,839	18		
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1"	Commercial	Water	W	4,870	1	4,330	1	5,290	1	5,990	1	91,130	1	1,570	1	2,340	1	2,340	1	2,320	1	4,904	1	4,267	1	3,070	1		
1.5"	Commercial	Water	W	41,730	5	50,400	5	87,910	5	106,530	5	91,520	5	79,530	5	205,050	5	88,660	5	37,090	5	28,830	5	21,260	5	41,800	5		
2"	Commercial	Water	W	15,945	2	39,555	2	20,777	2	44,623	2	52,400	2	47,000	2	32,560	2	23,766	2	18,731	2	58,943	2	13,432	2	15,934	2		
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Availability	Residential	Sewer	WW	-	901	-	900	-	900	-	895	-	892	-	891	-	890	-	891	-	891	-	890	-	890	-	890		
Flat	Residential	Sewer	WW	5,849,090	1,785	7,460,213	1,786	8,350,068	1,792	7,536,372	1,795	7,144,280	1,807	7,490,920	1,809	6,591,864	1,809	5,499,936	1,818	5,218,922	1,823	4,893,086	1,827	4,495,412	1,824	4,835,754	1,827		
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5/8"	Commercial	Sewer	WW	130,578	11	114,157	11	67,443	11	80,692	11	87,080	11	76,195	11	78,155	11	85,160	11	78,350	11	59,318	11	65,323	11	80,749	11		
3/4"	Commercial	Sewer	WW	5,240	3	3,930	3	4,170	3	5,080	3	680	3	7,480	3	8,720	3	8,050	3	7,760	3	4,030	3	4,400	3	3,470	3		
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1.5"	Commercial	Sewer	WW	41,730	4	27,100	4	29,310	4	48,930	4	38,820	4	37,130	4	27,250	4	26,960	4	29,690	4	22,630	4	21,260	4	29,900	4		
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Fairfield Mountain
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers																				
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	1,430,256	662	1,490,425	661	1,778,182	661	2,499,554	665	2,599,177	665	2,244,209	664	1,905,791	664	1,888,859	663	1,839,902	665	1,274,560	665	1,231,165	664	999,239	663
3/4"	Residential	Water	W	28,714	13	25,302	13	37,580	13	33,217	13	37,675	13	16,656	13	15,884	13	21,273	13	16,774	13	14,684	13	12,185	13	11,063	13
1"	Residential	Water	W	2,033	1	728	1	771	1	646	1	410	1	401	1	260	1	833	1	918	1	570	1	507	1	60	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	32,899	28	55,471	28	87,022	28	71,242	28	89,535	25	70,825	25	41,561	25	31,135	25	33,175	25	18,017	25	24,635	25	20,171	25
3/4"	Commercial	Water	W	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1
1"	Commercial	Water	W	214,356	2	146,762	2	203,971	2	240,805	2	198,635	2	275,078	2	200,900	2	138,255	2	152,600	2	199,837	2	144,392	2	131,614	2
1.5"	Commercial	Water	W	14,873	2	18,631	2	17,729	2	18,124	2	18,883	2	21,069	2	22,433	2	17,915	2	18,814	2	16,692	2	18,300	2	14,693	2
2"	Commercial	Water	W	7,411	1	9,108	1	10,286	1	11,141	1	11,163	1	11,241	1	10,256	1	9,669	1	10,783	1	10,358	1	12,373	1	8,754	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2
5/8"	Residential	Sewer	WW	480,194	296	524,540	297	619,660	297	996,472	297	1,026,426	297	938,106	296	647,784	296	946,482	295	822,585	297	464,453	297	385,592	296	369,199	296
3/4"	Residential	Sewer	WW	19,869	10	16,507	10	21,479	10	23,901	10	30,324	10	7,883	10	7,598	10	11,800	10	7,732	10	7,421	10	4,301	10	5,389	10
1"	Residential	Sewer	WW	2,033	1	728	1	771	1	646	1	410	1	401	1	260	1	833	1	918	1	570	1	507	1	60	1
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	4,970	6	3,676	6	4,341	6	3,093	6	3,404	6	3,486	6	3,880	6	3,779	6	5,273	6	6,089	6	7,844	6	6,958	6
Medium	Commercial	Sewer	WW	64,528	6	56,705	6	76,411	6	96,470	6	101,877	6	98,971	6	68,121	6	65,307	6	65,484	6	46,658	6	48,400	6	42,745	6
Large	Commercial	Sewer	WW	20,361	2	22,544	2	24,491	2	26,085	2	26,626	2	28,910	2	29,009	2	24,293	2	26,892	2	24,930	2	27,727	2	20,163	2

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Fairfield Mtnspple Valley
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	790,417	344	741,199	340	878,564	344	949,493	344	1,051,831	344	1,083,013	344	800,966	344	785,518	344	901,726	344	720,700	345	779,727	345	558,675	345
3/4"	Residential	Water	W	11,681	5	12,330	5	13,644	5	10,555	5	12,609	5	12,908	5	8,595	5	7,461	5	7,931	5	6,843	5	9,500	5	6,032	5
1"	Residential	Water	W	102,992	11	119,195	11	158,357	11	171,890	11	165,866	11	168,270	11	128,538	11	130,288	11	140,410	11	124,753	11	66,938	11	104,531	11
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	11,921	17	13,376	17	23,801	17	28,199	19	29,165	19	27,536	19	24,064	18	23,435	18	25,713	18	16,023	17	14,061	17	13,117	17
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	10,047	2	14,523	2	14,439	2	14,996	2	12,282	2	12,881	2	10,138	2	64,551	2	29,892	2	11,106	2	10,699	2	11,019	2
1.5"	Commercial	Water	W	787	1	1,206	1	2,780	1	1,829	1	2,087	1	2,287	1	2,203	1	1,150	1	2,002	1	2,869	1	1,633	1	1,777	1
2"	Commercial	Water	W	4,483	2	3,861	2	6,619	2	4,262	2	-	2	354,387	2	16,099	2	12,162	2	17,802	2	7,923	2	7,903	2	2,252	2
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2
5/8"	Residential	Sewer	WW	217,681	85	166,665	84	191,348	85	219,066	85	242,483	85	216,196	85	178,617	85	173,725	85	189,624	85	181,098	86	136,783	86	108,407	86
3/4"	Residential	Sewer	WW	432	2	520	2	639	2	824	2	1,345	2	567	2	342	2	313	2	358	2	36	2	148	2	201	2
1"	Residential	Sewer	WW	102,992	11	119,195	11	158,357	11	171,890	11	165,866	11	168,270	11	128,538	11	130,288	11	140,410	11	124,753	11	66,938	11	104,531	11
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	17,015	5	21,597	5	29,363	5	32,404	5	27,652	5	373,183	5	35,232	5	82,312	5	59,892	5	26,380	5	25,169	5	18,176	5
Large	Commercial	Sewer	WW	787	1	1,206	1	2,780	1	1,829	1	2,087	1	2,287	1	2,203	1	1,150	1	2,002	1	2,869	1	1,633	1	1,777	1

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

Forest Brook
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	348,650	78	379,670	79	400,150	79	396,930	79	365,372	78	401,968	79	384,670	79	362,683	79	290,494	79	321,106	80	297,834	80	257,790	80
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	9,060	1	12,310	1	9,930	1	10,760	1	10,500	1	12,180	1	9,190	1	10,620	1	11,350	1	14,910	1	15,560	1	9,560	1
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Forest Hills
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	392,189	118	472,685	118	446,094	117	495,451	118	631,029	118	376,426	116	466,780	117	381,622	117	394,768	116	332,901	117	389,528	117	379,095	116
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	8,990	1	10,560	1	7,460	1	13,300	1	14,480	1	11,680	1	12,660	1	10,180	1	13,120	1	14,590	1	20,530	1	14,760	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	9,130	2	13,480	2	10,570	2	11,520	2	12,460	2	11,110	2	9,980	2	11,370	2	11,600	2	8,590	2	12,130	2	9,870	2
1.5"	Commercial	Water	W	70,670	3	112,127	3	41,153	3	75,568	3	153,262	3	110,050	3	153,180	3	81,100	3	90,650	3	69,930	3	87,540	3	79,950	3
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Grandview At T-Square
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	281,498	74	304,922	73	333,310	73	253,380	74	290,470	75	296,910	75	240,010	75	266,350	74	301,450	74	244,168	74	249,492	74	193,410	74
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	1,170	1	5,260	1	4,640	1	5,440	1	3,230	1	2,340	1	1,290	1	1,430	1	1,770	1	4,830	1	6,370	1	5,280	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Harbor House Estates

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	15,640	8	16,920	8	23,290	7	14,080	7	13,330	7	15,860	7	20,110	7	23,210	6	21,710	6	16,344	6	18,887	6	20,444	6
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Heather Glen

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	421,460	103	469,140	103	476,700	103	418,170	103	445,404	103	473,626	103	430,780	103	437,730	103	372,710	103	369,835	103	426,625	103	320,810	103
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Heathfield

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	429,780	64	625,530	64	952,620	64	737,400	64	867,010	64	708,620	63	769,440	63	808,050	63	440,360	63	390,940	63	343,120	63	313,480	63
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	1	630	1	21,720	1	22,660	1	20,150	1	23,180	1	36,150	1	20,980	1	3,910	1	-	1	-	1	-	1
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Hestron Park

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	3,280	1	3,120	1	2,050	1	2,350	1	2,430	1	1,930	1	4,760	1	340	1	2,780	1	2,020	1	2,410	1	2,900	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	52,700	2	62,900	2	52,000	2	66,900	2	67,300	2	48,700	2	51,300	2	44,500	2	53,400	2	34,900	2	2,300	2	88,900	2
2"	Commercial	Water	W	251,940	7	296,590	7	251,100	7	343,540	7	267,925	7	245,917	7	272,619	7	229,389	7	201,840	7	276,619	7	248,028	7	239,700	7
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	3,280	1	3,120	1	2,050	1	2,350	1	2,430	1	1,930	1	4,760	1	340	1	2,780	1	2,020	1	2,410	1	2,900	1
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	52,700	2	62,900	2	52,000	2	66,900	2	67,300	2	48,700	2	51,300	2	44,500	2	53,400	2	34,900	2	2,300	2	88,900	2
2"	Commercial	Sewer	WW	251,940	7	296,590	7	251,100	7	343,540	7	267,925	7	245,917	7	272,619	7	229,389	7	201,840	7	276,619	7	248,028	7	239,700	7
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

High Meadows
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	489,076	265	495,664	265	597,159	265	809,063	266	601,632	265	757,840	265	598,931	265	643,719	265	582,411	265	520,707	265	336,708	265	328,309	270
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	30,803	3	113,495	3	89,559	3	4,346	3	245,420	3	64,528	3	53,025	3	194,446	3	162,097	3	1,146	3	260,874	3	144,980	3
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	8,576	1	4,540	1	40,951	1	10,545	1	18,757	1	40,810	1	31,445	1	24,755	1	31,844	1	-	1	-	1	132	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

High Vista
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	837,510	234	1,269,110	232	1,246,447	234	785,473	234	1,212,005	235	1,092,965	236	854,585	236	783,225	236	1,010,804	234	906,230	235	731,675	235	963,481	236
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	5,850	1	6,830	1	6,640	1	2,770	1	5,190	1	4,270	1	3,840	1	3,560	1	4,210	1	7,319	1	271	1	1,930	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	11,900	3	59,410	3	15,990	3	10,190	3	17,350	3	17,570	3	6,120	3	3,560	3	3,130	3	100	2	-	2	-	2
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	14,864	1	8,405	1	17,361	1	10,623	1	14,081	1	12,140	1	12,425	1	12,520	1	8,808	1	6,598	1	15,735	1	9,023	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Holly Acres
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	177,400	52	243,600	52	261,230	52	270,660	52	249,170	52	237,820	53	218,820	53	223,890	53	245,620	53	202,220	53	204,070	53	550,740	53
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	94,200	1	50,800	1	23,200	1	25,500	1	25,400	1	29,600	1	29,700	1	17,900	1	22,600	1	22,500	1	25,600	1	24,400	1
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Huntington Forest
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	241,230	67	265,049	67	237,804	68	286,642	68	299,393	68	269,279	68	311,096	69	272,929	69	307,965	68	284,532	68	382,750	69	239,740	68
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Independent/Hemby

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	635	-	630	-	626	-	623	-	622	-	617	-	613	-	613	-	612	-	610	-	610	-	609
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	8	-	8	-	8	-	8	-	8	-	8	-	8	-	8	-	8	-	8	-	8	-	8
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Jordan Woods
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	126,880	34	123,790	34	138,970	34	120,390	34	142,180	34	152,740	34	115,920	34	125,690	34	115,580	34	146,140	34	120,360	34	117,190	34
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Kings Grant - Charlotte
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	570,966	177	626,904	176	343,180	175	850,894	175	688,093	176	653,063	175	518,970	175	589,920	176	508,840	177	590,720	177	534,847	178	500,683	177
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	10,550	1	19,990	1	6,350	1	17,500	1	12,890	1	20,960	1	19,560	1	19,180	1	16,590	1	21,570	1	16,510	1	15,400	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	1	1,280	1	1,750	1	20,980	1	7,100	1	7,830	1	29,840	1	10	1	200	1	-	1	-	1	-	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	570,966	177	626,904	176	343,180	175	850,894	175	688,093	176	653,063	175	518,970	175	589,920	176	508,840	177	590,720	177	534,847	178	500,683	177
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	10,550	1	19,990	1	6,350	1	17,500	1	12,890	1	20,960	1	19,560	1	19,180	1	16,590	1	21,570	1	16,510	1	15,400	1
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

OFFICIAL COPY
Dec 05 2022

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Kings Grant - Raleigh
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March		
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	112	-	112	-	112	-	112	-	112	-	113	-	112	-	112	-	112	-	112	-	112	-	112	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Kynwood Abington
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	2,476,801	594	2,772,505	593	2,514,984	594	2,432,430	594	2,477,710	590	2,735,300	592	2,416,700	593	2,478,329	593	2,319,399	591	2,352,610	591	2,522,752	592	2,035,368	592
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	18,400	1	26,690	1	34,740	1	32,300	1	56,600	1	38,370	1	1,740	1	2,070	1	77,060	1	59,400	1	30	1	55,710	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	113	-	112	-	111	-	110	-	110	-	110	-	110	-	111	-	111	-	112	-	110	-	110
5/8"	Residential	Sewer	WW	2,476,801	595	2,772,505	594	2,514,984	595	2,432,430	594	2,477,710	590	2,735,300	592	2,416,700	593	2,478,329	593	2,319,399	591	2,352,610	591	2,522,752	592	2,035,368	592
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	18,400	1	26,690	1	34,740	1	32,300	1	56,600	1	38,370	1	1,740	1	2,070	1	77,060	1	59,400	1	30	1	55,710	1
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Larkhaven

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	689,450	145	654,850	148	884,470	148	608,850	148	511,500	146	1,365,090	147	660,590	146	651,900	146	711,410	147	681,589	145	729,811	147	623,220	147
3/4"	Residential	Water	W	70,590	16	76,420	15	77,520	16	56,480	16	50,320	16	133,180	16	69,350	16	70,510	16	61,920	16	64,680	16	65,030	16	56,790	16
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Lemmond Acres

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	128,557	33	192,580	33	244,390	33	176,430	33	233,570	33	198,790	33	137,020	33	166,990	33	116,382	33	115,710	33	117,898	33	101,951	33
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	1	-	1	9,930	1	3,250	1	17,490	1	15,710	1	11,990	1	7,260	1	-	1	-	1	-	1	-	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Linsey Pointe

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	135,030	30	133,560	30	173,190	29	140,524	28	133,506	30	151,200	30	132,050	30	141,520	29	131,230	29	120,250	29	133,080	29	109,780	29
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Linville Ridge
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	40	-	39	-	39	-	39	-	39	-	39	-	39	-	39	-	39	-	39	-	39	-	39
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	17,116	19	15,372	19	33,367	19	37,621	19	45,433	25	34,150	26	65,555	26	46,153	26	26,406	26	21,080	26	18,952	27	10,311	27
3/4"	Residential	Water	W	368,800	329	347,930	329	982,060	329	1,302,780	329	1,400,374	329	1,262,638	328	1,589,832	326	774,742	324	370,759	323	344,125	323	356,721	323	1,032,424	324
1"	Residential	Water	W	12,771	23	20,942	23	61,737	23	86,187	23	183,833	23	52,797	23	95,785	23	39,567	23	17,757	23	15,706	23	7,099	23	15,905	23
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	2,330	2	5,295	2	12,197	2	9,802	2	15,335	2	11,992	2	6,418	2	-	2	6,892	2	1,979	2	1,949	2	1,936	2
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	-	1	45	1	14	1	-	1	10	1	-	1	-	1	-	1	-	1	-	1	-	1	1	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	1	64,350	1	106,023	1	-	1	260,250	1	199,439	1	233,310	1	526,010	1	-	1	-	1	-	1	14,830	1
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	5,607	5	208,771	5	312,122	5	-	5	385,473	5	224,559	5	183,107	5	219,325	5	-	5	-	5	-	5	17,472	5
3"	Commercial	Water	W	15,073	1	19,969	1	21,932	1	-	1	57,362	1	56,224	1	61,195	1	58,820	1	-	1	-	1	-	1	7,934	1
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Monterrey
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	116,160	27	114,500	27	123,870	27	119,500	27	134,770	27	134,430	27	111,390	27	116,010	27	99,440	27	110,180	27	100,800	26	95,710	27
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Mt Carmel
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	2,196,621	376	4,488	375	2,313,806	373	-	373	2,486,246	371	-	369	2,346,631	368	-	368	1,856,995	364	114,444	364	2,432,946	366	2,992	364
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Neuse Woods

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	465,400	103	448,870	102	442,300	104	427,739	104	428,660	103	440,981	105	427,790	105	457,820	105	421,029	105	435,211	106	408,420	106	455,910	106
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Oakdale Terrace

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	135,505	43	147,020	41	149,980	41	118,047	41	184,033	41	138,260	41	100,170	41	125,300	41	115,760	41	114,987	40	116,583	40	100,140	40
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Oakes Plantation

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	114,410	24	122,970	24	113,550	24	100,530	24	108,550	24	123,520	24	91,320	24	96,970	24	87,690	24	92,920	24	88,420	24	74,010	24
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Olde Lamp Place
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	140,984	46	187,110	46	164,720	46	181,980	45	163,223	45	181,437	46	177,000	46	164,940	46	136,540	46	166,240	46	154,230	46	145,140	46
3/4"	Residential	Water	W	2,560	1	10,980	1	6,980	1	4,110	1	2,470	1	2,330	1	1,090	1	8,310	1	830	1	3,060	1	2,210	1	2,210	1
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Olde Point

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	776,633	199	882,570	198	941,214	200	825,283	200	713,481	200	880,802	200	638,798	198	591,080	198	603,152	197	617,747	198	534,230	199	539,740	199
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	5,320	2	5,230	2	6,210	2	6,530	2	5,160	2	6,800	2	6,480	2	4,140	2	3,520	2	4,370	2	4,270	2	5,140	2
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	2,400	1	1,970	1	2,600	1	2,450	1	3,420	1	2,860	1	1,360	1	2,450	1	2,420	1	2,740	1	5,630	1	1,690	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	34,900	1	30,000	1	42,800	1	77,600	1	79,000	1	98,600	1	69,100	1	71,600	1	71,000	1	67,500	1	50,100	1	56,500	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	384,543	121	389,230	120	411,054	122	418,683	122	324,945	122	424,902	122	316,524	122	318,930	121	336,282	121	362,097	121	293,120	122	317,130	122
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	5,320	2	5,230	2	6,210	2	6,530	2	5,160	2	6,800	2	6,480	2	4,140	2	3,520	2	4,370	2	4,270	2	5,140	2
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	34,900	1	30,000	1	42,800	1	77,600	1	79,000	1	98,600	1	69,100	1	71,600	1	71,000	1	67,500	1	50,100	1	56,500	1
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Pinnacle Shores

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	609,525	158	876,970	158	1,182,600	158	788,506	158	932,834	158	1,245,657	158	1,162,523	158	875,370	158	735,948	158	761,622	158	908,320	158	591,140	158
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	128,800	9	149,380	9	279,570	9	227,930	9	235,990	9	215,540	9	130,690	9	121,600	9	133,050	9	44,580	9	101,040	9	107,340	9
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Randall Forest

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	120,770	47	134,690	47	162,373	47	134,547	47	194,320	46	228,870	47	197,600	47	199,350	46	173,640	47	168,310	47	181,430	47	158,730	47
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Ridges at Mountain Harbour

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	184,930	60	156,500	60	238,820	61	217,840	62	218,280	61	205,920	60	168,720	60	164,950	60	156,340	60	180,345	60	151,585	60	136,570	59
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	14,260	1	18,110	1	35,320	1	24,740	1	25,350	1	26,280	1	15,040	1	12,680	1	11,240	1	17,780	1	19,880	1	16,110	1
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	3,900	1	4,900	1	7,100	1	9,500	1	10,400	1	9,000	1	8,200	1	6,700	1	4,100	1	15,800	1	8,700	1	4,000	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	142,960	46	119,260	46	179,480	46	161,200	47	162,060	47	157,310	46	126,230	46	120,010	46	109,510	46	114,875	46	102,945	46	95,850	45
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	3,900	1	4,900	1	7,100	1	9,500	1	10,400	1	9,000	1	8,200	1	6,700	1	4,100	1	15,800	1	8,700	1	4,000	1
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	14,260	1	18,110	1	35,320	1	24,740	1	25,350	1	26,280	1	15,040	1	12,680	1	11,240	1	17,780	1	19,880	1	16,110	1
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Riverbend Estates

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	509,450	142	438,200	141	457,340	141	445,461	141	987,312	143	489,216	143	411,085	143	441,499	143	375,540	144	421,295	144	509,481	145	318,707	145
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Riverpointe

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	924,962	192	1,347,980	192	1,445,710	192	1,470,397	192	1,470,066	192	1,819,624	192	1,548,306	192	1,683,991	192	1,057,553	192	1,048,710	192	847,605	191	737,975	192
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	360	5	1,670	5	43,509	5	78,631	5	128,670	5	150,830	5	69,750	5	60,030	5	261,950	5	60	5	70	5	140	5
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	924,962	191	1,346,030	191	1,431,440	191	1,457,079	191	1,446,724	191	1,803,994	191	1,525,766	191	1,680,231	191	1,057,553	191	1,048,710	191	847,605	190	737,975	191
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	1	380	1	4,790	1	3,730	1	8,760	1	4,770	1	3,340	1	60	1	10	1	1	1	60	1	1	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Riverwood (Johnston county)
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	945,000	205	1,024,670	205	1,338,120	207	1,144,710	209	1,616,490	210	1,451,510	209	1,152,070	210	1,018,862	210	904,068	209	924,050	211	939,360	212	868,064	215
3/4"	Residential	Water	W	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1
1"	Residential	Water	W	8,710	1	9,370	1	14,040	1	10,670	1	14,670	1	16,440	1	17,530	1	17,570	1	9,610	1	12,610	1	9,170	1	7,620	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	3,920	1	4,180	1	3,960	1	4,070	1	3,250	1	3,130	1	5,810	1	4,820	1	3,590	1	2,800	1	3,030	1	5,150	1
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Rutledge Landing North
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	180,486	61	158,130	60	232,900	61	230,100	61	356,790	82	477,963	82	387,977	90	293,664	148	381,906	147	341,908	147	394,402	148	407,882	151
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	192,956	61	210,130	60	241,330	61	239,230	61	364,270	82	487,993	82	396,567	90	304,114	148	388,366	147	350,868	147	402,792	148	416,062	151
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Rutledge Landing
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	1,018,194	281	1,040,540	280	1,078,140	281	1,136,350	281	939,950	281	1,043,180	281	929,320	280	999,102	279	1,099,299	281	1,061,739	282	1,063,460	280	1,010,165	282
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	1,005,724	281	1,028,540	280	1,069,710	281	1,127,220	281	932,470	281	1,033,150	281	920,730	280	988,652	279	1,092,839	281	1,052,779	282	1,055,070	280	1,001,985	282
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Saddlewood
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	434,340	126	548,250	126	557,040	127	488,310	127	465,480	127	496,810	127	464,832	127	466,000	127	405,759	126	488,095	126	472,566	126	388,730	125
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	83,160	18	77,010	19	88,040	19	68,310	19	72,030	19	72,430	19	58,990	19	71,620	19	59,000	19	72,060	19	67,980	19	55,230	19
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Sapphire Valley

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	715	-	714	-	714	-	714	-	713	-	713	-	712	-	712	-	712	-	711	-	710	-	708
Flat	Residential	Water	W	2,249,424	1,583	2,724,808	1,581	3,565,499	1,590	5,326,449	1,599	4,780,475	1,601	4,271,649	1,602	3,840,873	1,603	3,426,273	1,601	3,102,774	1,598	2,849,997	1,602	2,650,951	1,604	2,315,428	1,604
3/4"	Residential	Water	W	3,522	4	3,086	4	6,373	4	4,343	4	3,391	4	3,169	4	6,597	4	5,801	4	3,966	4	5,196	5	3,256	5	3,141	5
1"	Residential	Water	W	7,500	5	20,996	5	35,848	5	42,177	5	47,244	5	36,137	5	37,956	5	25,805	5	9,004	5	11,012	5	32,267	5	28,606	5
1.5"	Residential	Water	W	198,250	34	459,954	34	535,866	34	631,519	34	528,676	34	555,561	34	497,641	34	455,396	34	293,656	34	329,919	33	327,775	33	222,774	33
2"	Residential	Water	W	23,543	17	208,091	17	369,441	17	302,433	17	269,260	17	249,208	17	311,824	17	457,271	17	190,143	17	201,750	17	250,499	17	75,948	17
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	108,836	40	134,250	40	220,161	40	234,667	40	219,015	40	170,554	40	236,691	40	178,216	40	164,574	40	125,917	40	150,262	40	138,852	40
3/4"	Commercial	Water	W	2	1	11	1	2	1	3	1	5	1	9	1	7	1	10	1	7	1	6	1	1	1	1	
1"	Commercial	Water	W	54,194	2	71,547	2	78,049	2	90,931	2	78,114	2	51,360	2	72,410	2	65,689	2	49,552	2	36,680	2	29,046	2	31,390	2
1.5"	Commercial	Water	W	65,730	5	220,002	5	251,675	5	178,199	5	147,399	5	84,985	5	136,352	5	103,151	5	51,168	5	60,902	5	55,926	5	58,599	5
2"	Commercial	Water	W	65,055	7	87,904	7	77,518	7	136,131	7	128,354	7	92,857	7	90,812	7	103,246	7	87,980	7	66,004	7	48,290	7	44,240	7
3"	Commercial	Water	W	59,222	1	88,897	1	227,318	1	143,875	1	72,563	1	132,226	1	177,525	1	134,260	1	134,409	1	91,520	1	81,605	1	135,993	1
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	83	-	83	-	83	-	83	-	83	-	83	-	83	-	83	-	83	-	83	-	83	-	83
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Sewer	WW	860,999	675	1,029,990	674	1,474,459	683	2,111,443	686	1,924,554	686	1,521,874	686	1,522,235	686	1,363,930	683	1,311,105	680	1,274,575	682	1,501,878	684	818,004	685
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	1,754	2	9,881	2	18,316	2	15,199	2	10,381	2	5,649	2	6,280	2	6,332	2	3,146	2	1,288	2	2,724	2	2,090	2
1.5"	Residential	Sewer	WW	198,250	33	459,954	33	535,866	33	631,519	33	528,676	33	555,561	33	497,641	33	455,396	33	293,656	33	329,919	33	327,775	33	222,774	33
2"	Residential	Sewer	WW	23,543	17	208,091	17	369,441	17	302,433	17	269,260	17	249,208	17	311,824	17	457,271	17	190,143	17	201,750	17	250,499	17	75,948	17
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	90,477	18	109,876	18	190,692	18	187,973	18	170,836	18	138,693	18	189,640	18	131,518	18	111,188	18	112,984	18	132,972	18	118,400	18
3/4"	Commercial	Sewer	WW	2	1	11	1	2	1	3	1	5	1	9	1	7	1	10	1	7	1	6	1	1	1	1	
1"	Commercial	Sewer	WW	54,194	2	71,547	2	78,049	2	90,931	2	78,114	2	51,360	2	72,410	2	65,689	2	49,552	2	36,680	2	29,046	2	31,390	2
1.5"	Commercial	Sewer	WW	53,565	3	69,175	3	137,145	3	150,666	3	119,459	3	74,428	3	107,570	3	77,712	3	48,775	3	60,902	3	55,914	3	58,599	3
2"	Commercial	Sewer	WW	65,956	5	85,591	5	73,137	5	131,502	5	127,415	5	83,397	5	89,397	5	103,246	5	87,980	5	66,004	5	48,290	5	44,240	5
3"	Commercial	Sewer	WW	59,222	1	88,897	1	227,318	1	143,875	1	72,563	1	132,226	1	177,525	1	134,260	1	134,409	1	91,520	1	81,605	1	135,993	1
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Sherwood Forest CWS

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	456,133	262	680,141	261	600,829	262	629,482	262	662,560	262	758,958	262	528,043	262	494,309	263	506,817	266	574,145	266	383,556	266	588,364	265
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	1,740	6	2,720	6	6,180	6	6,130	6	9,680	6	5,684	6	4,726	6	4,630	6	8,610	6	8,650	6	7,846	6	5,984	6
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	1	990	1	21,890	1	21,950	1	12,680	1	13,280	1	25,860	1	40	1	-	1	-	1	-	1	-	1
2"	Commercial	Water	W	74,506	1	115,239	1	88,904	1	80,232	1	62,211	1	65,901	1	83,940	1	131,241	1	72,510	1	74,691	1	97,424	1	51,284	1
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Sherwood Park

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	382,630	95	383,950	95	521,530	95	479,540	95	384,940	95	496,170	95	309,850	95	327,689	95	382,590	95	364,240	95	297,731	95	397,179	95
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	29,800	1	22,900	1	37,600	1	33,200	1	28,400	1	29,000	1	23,100	1	23,890	1	28,610	1	19,000	1	18,500	1	19,800	1
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Silverton
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	301,060	62	272,020	62	414,570	62	349,140	62	281,270	61	489,949	61	298,581	60	308,217	60	271,993	60	274,270	60	247,160	60	224,850	60
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	301,060	62	272,020	62	414,570	62	349,140	62	281,270	61	489,949	61	298,581	60	308,217	60	271,993	60	274,270	60	247,160	60	224,850	60
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Ski Country

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	64,465	71	69,598	70	52,033	71	68,766	71	54,978	70	55,397	70	72,079	71	64,103	71	49,259	71	76,966	70	54,515	70	52,861	70
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Stone Hollow

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	762,113	225	1,123,985	225	1,045,645	226	846,179	227	883,640	227	979,063	224	776,215	223	838,463	221	869,960	220	776,740	221	1,122,510	221	749,690	221
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	670	1	510	1	830	1	610	1	1,180	1	1,520	1	320	1	1	1	1	4,450	1	3,040	1	2,120	1	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
 W-354, Sub 400
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026
 Suburban Heights
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	62,790	24	83,580	23	67,340	23	68,990	23	118,910	23	73,930	23	67,790	23	69,410	22	63,660	22	66,380	22	59,240	22	58,820	22
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Sugar Mountain

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March		
				Usage	Active Customers	Usage																						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	2,249,135	1,236	1,730,535	1,239	2,320,480	1,239	3,600,186	1,243	3,223,458	1,246	2,312,162	1,247	2,557,907	1,249	2,155,764	1,250	1,974,510	1,249	2,774,920	1,248	2,378,646	1,249	1,839,157	1,250	
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Water	W	7,727	1	4,199	1	11,947	1	18,396	1	18,344	1	20,060	1	12,037	1	6,348	1	1,155	1	-	1	1,325	1	12,783	1	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	240,437	57	176,752	57	238,365	57	281,533	57	263,321	57	234,273	57	241,049	57	260,096	59	221,439	58	280,743	59	235,701	59	292,700	59	
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	10,721	4	19,319	4	33,249	4	35,509	4	32,749	4	28,051	4	23,566	4	38,761	4	48,209	4	70,160	4	6,716	4	62,132	4	
1.5"	Commercial	Water	W	80,742	3	50,690	3	63,539	3	201,818	3	86,468	3	83,837	3	83,295	3	77,662	3	77,352	3	61,498	3	65,925	3	240,034	3	
2"	Commercial	Water	W	190,764	22	2,001,849	22	438,165	22	638,971	22	611,647	22	676,303	22	553,417	22	603,726	22	504,970	22	1,331,704	22	290,224	22	1,345,148	22	
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Residential	Sewer	WW	-	91	-	91	-	91	-	91	-	91	-	91	-	91	-	91	-	91	-	91	-	91	-	91	-
5/8"	Residential	Sewer	WW	1,462,585	986	1,017,966	989	1,643,974	989	2,710,367	991	2,496,455	992	1,692,723	992	1,961,340	993	1,558,913	994	1,432,634	994	2,086,536	992	1,787,133	993	1,314,407	994	
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Residential	Sewer	WW	7,727	1	4,199	1	11,947	1	18,396	1	18,344	1	20,060	1	12,037	1	6,348	1	1,155	1	-	1	1,325	1	12,783	1	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	4	-	4	-	4	-	4	-	4	-	4	-	4	-	4	-	4	-	4	-	4	-	4	
5/8"	Commercial	Sewer	WW	132,584	39	91,249	39	132,233	39	163,337	39	161,131	39	144,678	39	146,977	39	175,485	41	132,218	40	152,976	41	153,772	41	125,321	41	
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	9,082	3	13,977	3	25,520	3	34,313	3	31,346	3	25,264	3	22,140	3	36,592	3	46,120	3	68,789	3	4,887	3	59,769	3	
1.5"	Commercial	Sewer	WW	80,391	2	50,511	2	62,755	2	200,787	2	85,685	2	83,000	2	82,528	2	76,554	2	76,228	2	60,981	2	65,234	2	238,969	2	
2"	Commercial	Sewer	WW	170,029	18	1,989,725	18	410,846	18	601,355	18	581,720	18	650,863	18	519,819	18	563,928	18	469,169	18	1,305,495	18	264,644	18	1,319,735	18	
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Tanglewood Estates

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	459,190	104	344,750	103	451,470	104	413,680	104	541,680	104	517,800	103	525,478	104	405,938	105	382,720	105	558,012	106	350,120	106	363,980	106
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	114,200	-	85,100	-	124,000	-	122,100	-	268,200	-	190,700	-	-	-	450,669	-	90,071	-	-	-	323,373	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Tanglewood South

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	311,860	93	307,750	93	318,680	92	426,550	93	431,700	92	295,830	92	298,390	91	286,110	93	272,280	93	377,273	93	270,239	93	243,818	93
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Transylvania Utilities Inc
Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	375	-	374	-	372	-	371	-	369	-	369	-	369	-	366	-	365	-	362	-	361	-	361
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Residential	Water	W	2,849,384	1,391	3,012,331	1,391	3,875,517	1,393	3,978,018	1,391	4,037,657	1,397	4,370,179	1,400	3,516,291	1,401	3,395,976	1,400	2,936,131	1,403	2,747,406	1,403	2,893,885	1,404	2,493,204	1,404
3/4"	Residential	Water	W	2	1	950	1	1,581	1	-	1	2,075	1	1,397	1	174	1	312	1	444	2	182	2	423	2	2	
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Water	W	15,841	16	28,043	16	31,312	16	30,643	16	35,299	16	42,007	16	49,562	16	54,300	16	64,009	16	66,332	16	45,690	16	35,424	16
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Water	W	3,730	2	6,155	2	21,854	2	11,887	2	149,613	2	146,094	2	114,815	2	96,187	2	6,042	2	3,921	2	27,377	2	27,633	2
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Residential	Sewer	WW	-	177	-	176	-	174	-	173	-	171	-	171	-	171	-	169	-	168	-	165	-	165	-	165
Flat	Residential	Sewer	WW	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5
5/8"	Residential	Sewer	WW	2,052,707	1,006	2,227,861	1,006	2,869,510	1,006	2,856,219	1,003	2,993,702	1,009	3,206,710	1,010	2,556,732	1,012	2,512,246	1,011	2,110,756	1,012	1,993,478	1,010	2,163,724	1,011	1,837,138	1,011
3/4"	Residential	Sewer	WW	2	1	950	1	1,581	1	-	1	2,075	1	1,397	1	174	1	312	1	444	2	182	2	423	2	2	
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5/8"	Commercial	Sewer	WW	7,727	6	15,444	6	9,950	6	12,612	6	20,596	6	24,299	6	28,248	6	30,868	6	31,124	6	33,714	6	27,687	6	13,918	6
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2"	Commercial	Sewer	WW	665	1	2,653	1	17,905	1	8,316	1	146,640	1	143,779	1	112,728	1	92,713	1	3,329	1	887	1	24,277	1	22,895	1
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

Treasure Cove

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers																						
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	1,495,160	295	1,872,460	295	2,095,614	295	1,874,376	295	1,764,760	294	1,960,592	294	1,257,791	295	1,256,037	295	1,383,990	294	1,413,940	295	1,157,390	295	1,093,230	295
3/4"	Residential	Water	W	12,270	3	27,160	3	17,200	3	27,500	3	13,640	3	20,280	3	13,230	3	11,500	3	6,140	3	5,810	3	3,880	3	3,170	3
1"	Residential	Water	W	2,730	1	15,540	1	12,430	1	15,320	1	9,470	1	12,390	1	6,600	1	2,670	1	70	1	-	1	-	1	10,010	1
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	1,800	1	2,500	1	3,000	1	5,100	1	4,800	1	4,400	1	6,000	1	5,400	1	5,800	1	7,500	1	13,200	1	5,700	1
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Westwood Forest
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	340,339	123	447,306	123	413,455	122	433,251	120	429,742	121	450,106	121	419,743	119	390,504	121	400,024	121	406,700	122	418,670	119	352,820	121
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Wilders Village

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	136,100	41	154,300	42	180,830	42	167,290	42	149,440	42	177,240	42	151,940	42	160,430	42	131,300	42	131,876	42	159,403	42	103,051	42
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Winston Plantation

Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers								
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	527,114	169	440,980	169	457,950	169	505,120	169	470,193	169	449,657	166	437,400	167	466,775	168	407,268	169	423,082	169	459,650	169	370,790	169
3/4"	Residential	Water	W	5,570	1	5,840	1	7,180	1	4,760	1	5,430	1	4,760	1	4,140	1	4,160	1	2,910	1	4,030	1	4,090	1	3,570	1
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Water	W	15,500	1	19,800	1	8,400	1	7,900	1	3,300	1	2,900	1	2,600	1	3,500	1	4,700	1	15,500	1	1,600	1	12,600	1
2"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Wolf Laurel
 Usage By Month & Active Customer Count

Mtr Sz	Customer Class	Type	SVC Type Code	April		May		June		July		August		September		October		November		December		January		February		March	
				Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers	Usage	Active Customers
Availability	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Water	W	1,044,492	652	904,614	660	1,432,878	661	1,956,077	664	2,023,416	664	1,875,582	663	1,712,111	662	1,503,505	660	992,496	661	913,602	661	1,511,540	661	889,441	663
3/4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Water	W	32,302	6	104,660	6	105,890	6	39,530	6	55,820	6	50,400	6	40,630	6	47,630	6	37,930	6	35,370	6	149,140	6	109,940	6
3/4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Water	W	11,910	14	81,910	14	94,600	14	53,960	14	88,310	14	82,020	14	107,330	14	65,540	14	51,950	14	51,890	14	83,350	14	1,150	14
1.5"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Water	W	12,100	3	26,600	3	3,200	3	51,500	3	109,200	3	61,430	3	53,870	3	27,800	3	8,000	3	8,000	3	8,200	3	4,300	3
3"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Water	W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Residential	Sewer	WW	37,530	56	106,120	58	123,510	58	148,626	58	147,543	58	122,571	58	122,070	56	156,465	55	72,603	55	23,199	54	109,233	54	25,000	54
3/4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiple Units	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Day Care	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
High School	Residential	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Availability	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5/8"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2"	Commercial	Sewer	WW	12,100	2	24,800	2	-	2	50,600	2	103,600	2	58,930	2	46,770	2	27,800	2	8,000	2	8,000	2	8,200	2	4,300	2
3"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medium	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Large	Commercial	Sewer	WW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

OFFICIAL COPY
 Dec 05 2022

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400

Part – VI

Support to Items W1-28

CAROLINA WATER SERVICE, INC. OF NORTH CAROLIN
NCUC FORM W-1
RATE CASE INFORMATION REPORT
W-354, SUB 400
ITEM 28(a) and (b)

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

W1-28 (a)
Page 1 of 3

Supporting Calculations for Growth Assumptions in Schedule E

Carolina Water Service, Inc. of North Carolina

	Sub 364	Sub 384	Sub 400	WSIP Year 1	WSIP Year 2	WSIP Year 3
	TY Ended 03/31/19	TY Ended 03/31/21	TY Ended 03/31/22			
<u>Uniform Water</u>						
Water Customers - Res < 1"	20,537	21,046	21,293	21,489	21,687	21,886
Year over Year Growth rate		2.48%	1.17%	0.92%	0.92%	0.92%
Four Year Average Growth Rate			0.92%			
Projected Water Customers - Res < 1"			21,293	21,489	21,687	21,886
			Rate Year Average	21,293	21,391	21,787
Add: Echota			599	599	599	599
Expense Growth Rate				0.46%	0.92%	0.92%
<u>Uniform Water Availability</u>						
Water Customers - Res < 1"	2,563	2,473	2,433	2,402	2,372	2,342
Year over Year Growth rate		-3.51%	-1.62%	-1.27%	-1.27%	-1.27%
Four Year Average Growth Rate			-1.27%			
Projected Water Customers - Availability			2,433	2,402	2,372	2,342
			Rate Year Average	2,433	2,418	2,357
<u>Uniform Sewer</u>						
Sewer Customers - Res < 1"	11,242	11,158	11,325	11,346	11,367	11,388
Year over Year Growth rate		-0.75%	1.50%	0.18%	0.18%	0.18%
Four Year Average Growth Rate			0.18%			
Projected Sewer Customers - Res < 1"			11,325	11,346	11,367	11,388
			Rate Year Average	11,325	11,335	11,377
Add: Seven Devils			149	149	149	149
Expense Growth Rate				0.09%	0.18%	0.18%
<u>Uniform Sewer Availability</u>						
Sewer Customers - Res < 1"	305	265	248	236	225	215
Year over Year Growth rate		-13.11%	-6.42%	-4.67%	-4.67%	-4.67%
Four Year Average Growth Rate			-4.67%			
Projected Sewer Customers - Availability			248	236	225	215
			Rate Year Average	248	242	220

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

W1-28 (a)
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Supporting Calculations for Growth Assumptions in Schedule E

Carolina Water Service, Inc. of North Carolina

	Sub 364	Sub 384	Sub 400	WSIP Year 1	WSIP Year 2	WSIP Year 3
	TY Ended 03/31/19	TY Ended 03/31/21	TY Ended 03/31/22			
<u>BFFHTC Water</u>						
Water Customers - Res < 1"	3,201	3,272	3,309	3,337	3,365	3,393
Year over Year Growth rate		2.22%	1.13%	0.84%	0.84%	0.84%
Four Year Average Growth Rate			0.84%			
Projected Water Customers - Res < 1"			3,309	3,337	3,365	3,393
		Rate Year Average	3,309	3,323	3,351	3,379
Expense Growth Rate				0.42%	0.84%	0.84%
<u>BFFHTC Water Availability</u>						
	969	901	890	872	854	837
Year over Year Growth rate		-7.02%	-1.22%	-2.04%	-2.04%	-2.04%
Four Year Average Growth Rate			-2.04%			
Projected Water Customers - Availability			890	872	854	837
		Rate Year Average	890	881	863	845
<u>BFFH Sewer</u>						
Sewer Customers - Res < 1"	2,828	2,955	2,993	3,037	3,081	3,126
Year over Year Growth rate		4.49%	1.29%	1.46%	1.46%	1.46%
Four Year Average Growth Rate			1.46%			
Projected Sewer Customers - Res < 1"			2,993	3,037	3,081	3,126
		Rate Year Average	2,993	3,015	3,059	3,103
Expense Growth Rate				0.73%	1.46%	1.46%
<u>BFFH Sewer Availability</u>						
	969	903	891	873	856	838
Year over Year Growth rate		-6.81%	-1.33%	-2.01%	-2.01%	-2.01%
Four Year Average Growth Rate			-2.01%			
Projected Sewer Customers - Availability			891	873	856	838
		Rate Year Average	891	882	864	847

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

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Supporting Calculations for Growth Assumptions in Schedule E

Carolina Water Service, Inc. of North Carolina

Notes: CWSNC took the number of residential water customers with a meter under 1" in size used in the Sub 364, Sub 384, and the current Sub 400 rate case in order to develop a four year average growth rate. CWSNC applied this average residential connection growth rate to WSIP rate years in order to account for additional growth over the WSIP period. CWSNC used the mid year average for each WSIP period for determinign billing determinants with the assumption that the growth would track relatively linearly through the WSIP periods. Over this same period CWSNC has seen a slight increase in average consumption under the previously approved rate design. Subsequent to the order issued 4/08/22, CWSNC had a shift in its rate design placing a higher cost on the volumetric component. CWSNC is assuming the conservation efforts due to the changed rate design will offset in entirety any potential increases in average usage. For the CWSNC Uniform Rate group, CWSNC added the additional ERCs associated with the acquisition of Echota and Seven Devils. CWSNC took the same data points in order to develop an assumption in the reduction of availability customers that are connecting to the system.

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

W1-28 (b)
Page 1 of 2

Rate Design and Ratios

Carolina Water Service, Inc. of North Carolina

CWSNC Revenue -Water	Ratio	Sub 384 Approved	Current Revenue at Present Rates	Base Case Proposed Revenue	WSIP Year 1 Proposed Revenue	WSIP Year 2 Proposed Revenue	WSIP Year 3 Proposed Revenue
CWSNC Water - Fixed	40%	8,714,065	9,009,368	9,797,875	10,598,911	11,025,291	11,449,256
CWSNC Water - Volumetric	60%	13,071,670	13,820,592	14,700,941	15,903,563	16,533,194	17,161,305
Service Revenue Request	100%	21,785,735	22,829,960	24,498,816	26,502,473	27,558,485	28,610,561
Increase				1,668,856	3,672,513	1,056,012	1,052,076

CWSNC Revenue - Sewer	Ratio	Sub 384 Approved	Current Revenue at Present Rates	Base Case Proposed Revenue	WSIP Year 1 Proposed Revenue	WSIP Year 2 Proposed Revenue	WSIP Year 3 Proposed Revenue
CWSNC Sewer - Fixed	60%	10,409,637	10,762,555	11,588,952	12,879,692	13,619,037	14,416,804
CWSNC Sewer - Volumetric	40%	6,941,692	6,782,607	7,722,701	8,586,393	9,077,881	9,609,432
Service Revenue Request	100%	17,351,329	17,545,162	19,311,653	21,466,085	22,696,918	24,026,236
Increase				1,766,491	3,920,924	1,230,833	1,329,317

BFFHTC Revenue -Water	Ratio	Sub 384 Approved	Current Revenue at Present Rates	Base Case Proposed Revenue	WSIP Year 1 Proposed Revenue	WSIP Year 2 Proposed Revenue	WSIP Year 3 Proposed Revenue
BFFHTC Water - Fixed	40%	737,512	745,057	847,454	997,087	1,054,845	1,096,535
BFFHTC Water - Volumetric	60%	1,105,110	1,136,055	1,270,409	1,497,632	1,582,265	1,643,889
Service Revenue Request	100%	1,842,622	1,881,112	2,117,863	2,494,719	2,637,110	2,740,424
Increase				236,751	613,607	142,391	103,315

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

W1-28 (b)
Page 2 of 2

BFFHTC Revenue - Sewer	Ratio	Sub 384 Approved	Current Revenue at Present Rates	Base Case Proposed Revenue	WSIP Year 1 Proposed Revenue	WSIP Year 2 Proposed Revenue	WSIP Year 3 Proposed Revenue
BFFHTC Sewer - Fixed	99.847%	2,601,186	2,629,629	3,026,333	3,268,823	3,521,588	3,656,684
BFFHTC Sewer - Volumetric	0.153%	3,376	4,024	4,632	5,042	5,376	5,604
Service Revenue Request Increase	100.000%	2,604,562	2,633,654	3,030,965	3,273,865	3,526,964	3,662,288
				397,311	640,211	253,099	135,324

Notes: CWSNC has designed rates using the same rate design assumptions and principles as settled upon and approved in the Sub 384 rate case and is not proposing any variation to that rate design. For water customers this results in a 40% fixed to 60% volumetric component for revenues and for Uniform Sewer customers this results in a 60% fixed to 40% volumetric component for revenues. CWSNC has consistently applied this rate design through all periods of the WSIP as well as the base case rate design.

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	APPLICATION FOR A GENERAL
North Carolina for Authority to Adjust and	)	INCREASE IN RATES AND
Increase Rates and Charges for Water and	)	APPROVAL OF A THREE-YEAR
Sewer Utility Service in All Service Areas of	)	WATER AND SEWER INVESTMENT
North Carolina and Approval of a Three-Year	)	PLAN
Water and Sewer Investment Plan)	

APPENDIX 15

Schedules A, B, and E

Detail Schedules A-1a to B-26b, D-1a to D-4b

Supplemental Schedules 2, 12, 13, 17, 18, 21, 25, 27, 29

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
Updated 09/19/2022

Combined Operations		CWS - NC Uniform										
Rate Base and Rate of Return												
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]+[F]	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	Net Operating Income	5,421,510	2,064,869	7,486,379	3,111,067	10,597,446	4,490,237	11,976,614	1,692,336	13,668,951	1,456,847	15,125,797
2	Gross Plant In Service	238,912,362	8,153,354	247,065,716	-	247,065,716	17,810,642	264,876,359	22,659,004	287,535,362	21,518,087	309,053,450
3	Accumulated Depreciation	(64,021,862)	(2,376,945)	(66,398,807)	-	(66,398,807)	(3,953,537)	(70,352,344)	(2,311,710)	(72,664,053)	(4,113,378)	(76,777,432)
4	Net Plant In Service	174,890,500	5,776,409	180,666,910	-	180,666,910	13,857,105	194,524,015	20,347,294	214,871,309	17,404,709	232,276,018
5	Cash Working Capital	2,521,146	213,754	2,734,900	-	2,734,900	238,084	2,972,984	81,681	3,054,665	58,171	3,112,836
6	Contributions In Aid of Construction	(33,593,519)	669,125	(32,924,394)	-	(32,924,394)	1,359,022	(31,565,372)	1,359,022	(30,206,350)	1,359,022	(28,847,328)
7	Advances in Aid of Construction	(32,940)	-	(32,940)	-	(32,940)	-	(32,940)	-	(32,940)	-	(32,940)
8	Accumulated Deferred Income Taxes	(5,007,682)	(724,845)	(5,732,526)	-	(5,732,526)	-	(5,732,526)	-	(5,732,526)	-	(5,732,526)
9	Customer Deposits	(333,102)	-	(333,102)	-	(333,102)	-	(333,102)	-	(333,102)	-	(333,102)
10	Inventory	146,742	-	146,742	-	146,742	-	146,742	-	146,742	-	146,742
11	Gain on Sale and Flowback Taxes	-	(289,628)	(289,628)	-	(289,628)	-	(289,628)	-	(289,628)	-	(289,628)
12	Net Plant Acquisition Adjustment	(1,455,500)	67,395	(1,388,105)	-	(1,388,105)	134,790	(1,253,315)	134,790	(1,118,524)	134,790	(983,734)
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	(261,499)	(261,499)	-	(261,499)	-	(261,499)	-	(261,499)	-	(261,499)
15	Average Tax accruals	-	131,297	131,297	1,102	132,399	10,746	142,042	11,775	153,818	11,079	164,897
16	Excess Deferred Taxes	-	(4,258,541)	(4,258,541)	-	(4,258,541)	38,044	(4,220,497)	76,087	(4,144,410)	76,087	(4,068,323)
17	Deferred Charges	3,548,062	(1,547,187)	2,000,875	-	2,000,875	55,875	2,056,750	54,002	2,110,752	(49,519)	2,061,233
18	Total Rate Base	140,683,707	(223,719)	140,459,988	1,102	140,461,090	15,693,667	156,153,655	22,064,652	178,218,307	18,994,339	197,212,646
19	Return on Rate Base			5.33%		7.54%		7.67%		7.67%		7.67%

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
Updated 09/19/2022

Water Operations		CWS - NC Uniform										
Rate Base and Rate of Return												
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]+[F]	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	Net Operating Income	2,127,612	1,785,113	3,912,725	1,547,999	5,460,724	2,269,803	6,182,527	663,114	6,845,642	522,927	7,368,568
2	Gross Plant In Service	126,050,522	4,411,925	130,462,447	-	130,462,447	9,448,848	139,911,295	9,233,912	149,145,207	8,619,798	157,765,005
3	Accumulated Depreciation	(35,523,277)	(1,192,338)	(36,715,615)	-	(36,715,615)	(2,353,782)	(39,069,396)	(1,667,417)	(40,736,813)	(2,766,261)	(43,503,074)
4	Net Plant In Service	90,527,245	3,219,588	93,746,832	-	93,746,832	7,095,067	100,841,899	7,566,495	108,408,394	5,853,537	114,261,931
5	Cash Working Capital	1,455,210	141,167	1,596,378	-	1,596,378	162,125	1,758,503	48,298	1,806,801	49,268	1,856,069
6	Contributions In Aid of Construction	(16,854,137)	329,745	(16,524,392)	-	(16,524,392)	733,560	(15,790,832)	733,560	(15,057,272)	733,560	(14,323,712)
7	Advances in Aid of Construction	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)	-	(20,631)
8	Accumulated Deferred Income Taxes	(2,619,179)	(48,161)	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)
9	Customer Deposits	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)
10	Inventory	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908
11	Gain on Sale and Flowback Taxes	-	(196,947)	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)
12	Net Plant Acquisition Adjustment	(1,843,202)	58,679	(1,784,523)	-	(1,784,523)	117,358	(1,667,165)	117,358	(1,549,807)	117,358	(1,432,449)
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	(121,791)	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)
15	Average Tax accruals	-	73,917	73,917	546	74,463	5,972	79,889	5,206	85,095	4,828	89,922
16	Excess Deferred Taxes	-	(2,667,246)	(2,667,246)	-	(2,667,246)	23,828	(2,643,418)	47,655	(2,595,763)	47,656	(2,548,107)
17	Deferred charges	1,335,684	(276,038)	1,059,646	-	1,059,646	93,998	1,153,644	127,114	1,280,757	11,710	1,292,467
18	Total Rate Base	71,864,267	512,913	72,377,180	546	72,377,726	8,231,907	80,609,087	8,645,686	89,254,773	6,817,917	96,072,690
19	Return on Rate Base			5.41%		7.54%		7.67%		7.67%		7.67%

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
Updated 09/19/2022

Sewer Operations		CWS - NC Uniform										
Rate Base and Rate of Return												
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]+[F]	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	Net Operating Income	3,293,897	279,756	3,573,653	1,563,069	5,136,722	2,220,434	5,794,087	1,029,222	6,823,309	933,920	7,757,229
2	Gross Plant In Service	112,861,840	3,741,429	116,603,269	-	116,603,269	8,361,794	124,965,063	13,425,092	138,390,155	12,898,289	151,288,445
3	Accumulated Depreciation	(28,498,585)	(1,184,607)	(29,683,192)	-	(29,683,192)	(1,599,755)	(31,282,947)	(644,293)	(31,927,240)	(1,347,117)	(33,274,358)
4	Net Plant In Service	84,363,255	2,556,822	86,920,077	-	86,920,077	6,762,039	93,682,116	12,780,799	106,462,915	11,551,172	118,014,087
5	Cash Working Capital	1,065,936	72,587	1,138,522	-	1,138,522	75,959	1,214,481	33,383	1,247,864	8,903	1,256,767
6	Contributions In Aid of Construction	(16,739,382)	339,380	(16,400,002)	-	(16,400,002)	625,462	(15,774,540)	625,462	(15,149,078)	625,462	(14,523,615)
7	Advances in Aid of Construction	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)	-	(12,309)
8	Accumulated Deferred Income Taxes	(2,388,503)	(676,684)	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)
9	Customer Deposits	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)
10	Inventory	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833
11	Gain on Sale and Flowback Taxes	-	(92,681)	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)
12	Net Plant Acquisition Adjustment	387,702	8,716	396,418	-	396,418	17,433	413,851	17,433	431,283	17,433	448,716
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	(139,708)	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)
15	Average Tax accruals	-	57,380	57,380	556	57,936	4,774	62,154	6,569	68,723	6,251	74,974
16	Excess Deferred Taxes	-	(1,591,295)	(1,591,295)	-	(1,591,295)	14,216	(1,577,079)	28,432	(1,548,647)	28,431	(1,520,216)
17	Deferred Charges	2,212,378	(1,271,148)	941,229	-	941,229	(38,123)	903,107	(73,111)	829,995	(61,229)	768,766
18	Total Rate Base	68,819,440	(736,632)	68,082,808	556	68,083,364	7,461,759	75,544,568	13,418,967	88,963,534	12,176,422	101,139,957
19	Return on Rate Base			5.25%		7.54%		7.67%		7.67%		7.67%

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
Updated 09/19/2022

Combined Operations		Bradfield Farms - Fairfield Harbour - Treasure Cove										Page 4 of 6
Rate Base and Rate of Return		Total Per	Pro-Forma	Historical Test	Base Case Proposed	Base Case Total After	WSIP Rate Year 1	WSIP Rate Year 1	WSIP Rate Year 2	WSIP Rate Year 2	WSIP Rate Year 3	WSIP Rate Year 3
Line	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	Net Operating Income	424,145	197,572	621,718	394,489	1,016,206	647,276	1,268,993	486,375	1,755,369	317,180	2,072,549
2	Gross Plant In Service	23,861,059	27,555	23,888,614	-	23,888,614	3,228,802	27,117,416	5,667,447	32,784,863	3,985,432	36,770,295
3	Accumulated Depreciation	(5,773,139)	(191,401)	(5,964,540)	-	(5,964,540)	(377,907)	(6,342,447)	463,998	(5,878,448)	7,843	(5,870,605)
4	Net Plant In Service	18,087,921	(163,847)	17,924,074	-	17,924,074	2,850,895	20,774,969	6,131,445	26,906,415	3,993,275	30,899,690
5	Cash Working Capital	349,898	45,129	395,027	-	395,027	19,118	414,145	15,245	429,390	15,125	444,515
6	Contributions In Aid of Construction	(4,778,513)	54,521	(4,723,993)	-	(4,723,993)	208,342	(4,515,651)	208,342	(4,307,309)	208,342	(4,098,967)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes	(655,310)	241,875	(413,435)	-	(413,435)	-	(413,435)	-	(413,435)	-	(413,435)
9	Customer Deposits	(37,488)	-	(37,488)	-	(37,488)	-	(37,488)	-	(37,488)	-	(37,488)
10	Inventory	6,790	-	6,790	-	6,790	-	6,790	-	6,790	-	6,790
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	860,188	(29,852)	830,336	-	830,336	(59,704)	770,632	(59,704)	710,928	(59,704)	651,224
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	-	9,924	9,924	138	10,062	1,702	11,625	2,222	13,847	1,547	15,394
16	Excess Deferred Taxes	-	(733,284)	(733,284)	-	(733,284)	6,829	(726,455)	13,658	(712,797)	13,659	(699,138)
17	Deferred Charges	244,982	(34,093)	210,889	-	210,889	49,329	260,218	30,190	290,407	(36,797)	253,611
18	Total Rate Base	14,078,467	(609,627)	13,468,840	138	13,468,978	3,076,511	16,545,350	6,341,398	22,886,748	4,135,448	27,022,196
19	Return on Rate Base			4.62%		7.54%		7.67%		7.67%		7.67%

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
Updated 09/19/2022

Water Operations		Bradfield Farms - Fairfield Harbour - Treasure Cove										Page 5 of 6
Rate Base and Rate of Return		Total Per	Pro-Forma	Historical Test	Base Case Proposed	Base Case Total After	WSIP Rate Year 1	WSIP Rate Year 1	WSIP Rate Year 2	WSIP Rate Year 2	WSIP Rate Year 3	WSIP Rate Year 3
No.	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	Net Operating Income	(141,474)	260,650	119,177	156,076	275,253	310,703	429,879	121,044	550,924	80,128	631,051
2	Gross Plant In Service	7,156,465	203,682	7,360,146	-	7,360,146	1,949,947	9,310,093	1,392,352	10,702,445	919,291	11,621,736
3	Accumulated Depreciation	(2,482,268)	(37,393)	(2,519,662)	-	(2,519,662)	(53,333)	(2,572,995)	130,612	(2,442,383)	86,293	(2,356,089)
4	Net Plant In Service	4,674,196	166,288	4,840,485	-	4,840,485	1,896,614	6,737,098	1,522,964	8,260,062	1,005,584	9,265,647
5	Cash Working Capital	172,415	19,144	191,559	-	191,559	5,269	196,828	6,338	203,166	6,334	209,500
6	Contributions In Aid of Construction	(1,075,431)	(18,475)	(1,093,905)	-	(1,093,905)	57,707	(1,036,199)	57,707	(978,492)	57,707	(920,785)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes	(186,225)	166,443	(19,782)	-	(19,782)	-	(19,782)	-	(19,782)	-	(19,782)
9	Customer Deposits	(18,525)	-	(18,525)	-	(18,525)	-	(18,525)	-	(18,525)	-	(18,525)
10	Inventory	3,355	-	3,355	-	3,355	-	3,355	-	3,355	-	3,355
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	(13,719)	(7,927)	(21,646)	-	(21,646)	(15,854)	(37,500)	(15,854)	(53,354)	(15,854)	(69,208)
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	-	4,362	4,362	53	4,415	1,172	5,534	795	6,329	530	6,859
16	Excess Deferred Taxes	-	(362,366)	(362,366)	-	(362,366)	3,375	(358,991)	6,749	(352,242)	6,750	(345,492)
17	Deferred charges	143,157	(18,472)	124,685	-	124,685	8,371	133,056	(529)	132,527	(16,318)	116,209
18	Total Rate Base	3,699,223	(51,001)	3,648,222	53	3,648,275	1,956,654	5,604,875	1,578,169	7,183,044	1,044,734	8,227,779
19	Return on Rate Base			3.27%		7.54%		7.67%		7.67%		7.67%

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Sewer Operations		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Rate Base and Rate of Return		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
Line No.	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	Net Operating Income	565,619	(63,078)	502,541	238,413	740,953	336,573	839,114	365,332	1,204,445	237,053	1,441,498
2	Gross Plant In Service	16,704,595	(176,127)	16,528,468	-	16,528,468	1,278,855	17,807,323	4,275,095	22,082,418	3,066,142	25,148,559
3	Accumulated Depreciation	(3,290,870)	(154,008)	(3,444,878)	-	(3,444,878)	(324,574)	(3,769,452)	333,386	(3,436,066)	(78,450)	(3,514,516)
4	Net Plant In Service	13,413,725	(330,135)	13,083,589	-	13,083,589	954,281	14,037,871	4,608,481	18,646,352	2,987,691	21,634,043
5	Cash Working Capital	177,483	25,984	203,468	-	203,468	13,849	217,316	8,907	226,224	8,791	235,015
6	Contributions In Aid of Construction	(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)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes	(469,085)	75,432	(393,654)	-	(393,654)	-	(393,654)	-	(393,654)	-	(393,654)
9	Customer Deposits	(18,963)	-	(18,963)	-	(18,963)	-	(18,963)	-	(18,963)	-	(18,963)
10	Inventory	3,434	-	3,434	-	3,434	-	3,434	-	3,434	-	3,434
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	873,907	(21,925)	851,982	-	851,982	(43,850)	808,132	(43,850)	764,282	(43,850)	720,432
13	Excess Book Value	-	-	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	-	5,562	5,562	85	5,647	529	6,091	1,427	7,518	1,017	8,535
16	Excess Deferred Taxes	-	(370,918)	(370,918)	-	(370,918)	3,454	(367,464)	6,909	(360,555)	6,909	(353,646)
17	Deferred Charges	101,825	(15,621)	86,204	-	86,204	40,958	127,162	30,719	157,881	(20,479)	137,402
18	Total Rate Base	10,379,244	(558,626)	9,820,618	85	9,820,703	1,119,857	10,940,475	4,763,229	15,703,704	3,090,713	18,794,417
19	Return on Rate Base			5.12%		7.54%		7.67%		7.67%		7.67%

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 B
Updated 09/19/2022

Combined Operations		CWS - NC Uniform										Page 1 of 6
Income Statement												WSIP
Line No.	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	Operating Revenues											
2	Service Revenues - Water	19,962,711	2,853,463	22,816,174	1,996,969	24,813,143	3,925,358	26,741,532	1,516,663	28,258,195	1,292,020	29,550,215
3	Service Revenues - Sewer	16,289,380	1,270,572	17,559,952	2,039,358	19,599,310	3,691,778	21,251,730	1,878,080	23,129,810	1,573,385	24,703,195
4	Miscellaneous Revenues	163,935	-	163,935	-	163,935	-	163,935	-	163,935	-	163,935
5	Forfeited Discounts (441)	441	-	441	124,403	124,403	134,383	134,383	9,243	143,626	7,810	151,436
6	Uncollectible Accounts (354,153)	(354,153)	(40,288)	(394,441)	(39,432)	(433,873)	(74,413)	(468,854)	(33,164)	(502,018)	(27,993)	(530,011)
7	Total Operating Revenues	36,061,433	4,084,187	40,145,620	4,121,298	44,266,918	7,677,105	47,822,725	3,370,822	51,193,547	2,845,222	54,038,770
8	Maintenance Expenses											
9	Purchased Power	1,911,563	-	1,911,563	-	1,911,563	145,279	2,056,842	61,950	2,118,792	63,845	2,182,637
10	Purchased Water / Sewer	2,664,565	49,432	2,713,997	-	2,713,997	-	2,713,997	-	2,713,997	-	2,713,997
11	Maintenance and Repair	3,077,817	(214,032)	2,863,785	-	2,863,785	202,218	3,066,003	65,307	3,131,310	(136,486)	2,994,824
12	Maintenance Testing	464,173	36,773	500,946	-	500,946	38,072	539,017	15,539	554,557	15,994	570,551
13	Meter Reading	232,361	-	232,361	-	232,361	22,766	255,127	8,502	263,629	8,786	272,415
14	Chemicals	743,896	238,955	982,851	-	982,851	74,697	1,057,548	30,585	1,088,133	31,484	1,119,617
15	Transportation	448,017	-	448,017	-	448,017	43,246	491,263	15,040	506,303	15,507	521,810
16	Operating Exp. Charged to Plant (863,308)	(863,308)	143,465	(719,843)	-	(719,843)	(21,595)	(741,438)	(22,243)	(763,681)	(22,910)	(786,592)
17	Outside Expenses - Other	271,937	(73,338)	198,599	-	198,599	19,170	217,769	6,667	224,436	6,874	231,310
18	Total Maintenance Expenses	8,951,020	181,255	9,132,275	-	9,132,275	523,852	9,656,127	181,348	9,837,475	(16,906)	9,820,568
19	General Expenses											
20	Salaries and Wages	5,639,188	667,294	6,306,482	-	6,306,482	189,194	6,495,677	194,870	6,690,547	200,716	6,891,263
21	Office Supplies & Other Office Exp.	269,410	240,294	509,704	-	509,704	40,376	550,080	16,838	566,918	17,360	584,278
22	Regulatory Commission Exp.	299,605	339,724	639,329	-	639,329	14,096	653,425	4,902	658,327	5,055	663,382
23	Pension & Other Benefits	1,368,251	190,279	1,558,530	-	1,558,530	118,448	1,676,978	51,330	1,728,308	52,923	1,781,232
24	Rent	178,255	159,897	338,152	-	338,152	25,700	363,852	8,732	372,584	8,942	381,526
25	Insurance	958,936	181,683	1,140,619	-	1,140,619	84,534	1,225,153	68,068	1,293,221	66,063	1,359,284
26	Office Utilities	287,530	-	287,530	-	287,530	27,757	315,287	9,657	324,944	9,957	334,902
27	Miscellaneous	4,881,537	(200,960)	4,680,577	-	4,680,577	369,873	5,050,449	156,295	5,206,744	161,137	5,367,881
28	Total General Expenses	13,882,712	1,578,211	15,460,923	-	15,460,923	869,977	16,330,900	510,694	16,841,594	522,153	17,363,748
29	Depreciation	6,543,224	948,109	7,491,333	-	7,491,333	433,297	7,924,630	589,691	8,514,321	536,619	9,050,940
30	Amortization of PAA (138,700)	(138,700)	3,909	(134,790)	-	(134,790)	-	(134,790)	-	(134,790)	-	(134,790)
31	Amortization of CIAC (1,332,839)	(1,332,839)	(26,183)	(1,359,022)	-	(1,359,022)	-	(1,359,022)	-	(1,359,022)	-	(1,359,022)
32	Amortization of ITC (519)	(519)	-	(519)	-	(519)	-	(519)	-	(519)	-	(519)
33	Payroll Taxes	416,422	69,593	486,015	-	486,015	14,580	500,596	15,018	515,614	15,468	531,082
34	Franchise Tax	120,946	-	120,946	-	120,946	11,638	132,584	3,984	136,568	4,106	140,674
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	241,598	-	241,598	-	241,598	17,422	259,021	21,785	280,806	20,668	301,474
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	51,658	(51,658)	-	58,001	58,001	62,660	62,660	4,413	67,073	3,725	70,798
39	Other General Taxes (16,288)	(16,288)	-	(16,288)	-	(16,288)	(1,572)	(17,860)	(547)	(18,407)	(564)	(18,971)
40	Income Taxes - Federal	2,020,942	(918,750)	1,102,193	848,614	1,950,807	1,118,451	2,220,644	313,787	2,534,430	270,123	2,804,554
41	Income Taxes - State	143,992	(9,414)	134,578	103,616	238,194	136,563	271,141	38,313	309,454	32,982	342,436
42	Total	8,050,437	15,606	8,066,043	1,010,230	9,076,274	1,793,040	9,859,084	986,445	10,845,529	883,128	11,728,657
43	Total Operating Expenses	30,884,430	1,775,072	32,659,242	1,010,230	33,669,472	3,186,869	35,846,111	1,678,486	37,524,597	1,388,375	38,912,972
44	Net Operating Income	5,177,263	2,309,115	7,486,378	3,111,068	10,597,446	4,490,236	11,976,614	1,692,336	13,668,950	1,456,848	15,125,797
45	Other Income (29,334)	(29,334)	29,334	-	-	-	-	-	-	-	-	-
46	Interest During Construction (214,913)	(214,913)	214,913	-	-	-	-	-	-	-	-	-
47	Interest on Debt	3,340,034	-	3,340,034	(81,337)	3,258,697	364,068	3,622,765	511,900	4,134,665	440,669	4,575,333
48	Net Income	2,081,476	2,064,868	4,146,344	3,192,405	7,338,749	4,126,168	8,353,849	1,180,436	9,534,285	1,016,179	10,550,464
49	Add: Interest Expense	3,340,034	-	3,340,034	(81,337)	3,258,697	364,068	3,622,765	511,900	4,134,665	440,669	4,575,333
50	Net Income for Return	5,421,510	2,064,868	7,486,378	3,111,068	10,597,446	4,490,236	11,976,614	1,692,336	13,668,950	1,456,848	15,125,797

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Water Operations Income Statement		CWS - NC Uniform											Page 2 of 6
Line No.	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	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	Operating Revenues												
2	Service Revenues - Water	19,962,711	2,853,463	22,816,174	1,996,969	24,813,143	3,925,358	26,741,532	1,516,663	28,258,195	1,292,020	29,550,215	
3	Service Revenues - Sewer	-	-	-	-	-	-	-	-	-	-	-	
4	Miscellaneous Revenues	90,390	-	90,390	-	90,390	-	90,390	-	90,390	-	90,390	
5	Forfeited Discounts (243)	-	243	-	77,169	77,169	83,166	83,166	4,717	87,883	4,018	91,901	
6	Uncollectible Accounts (337,867)	-	114,972	(222,895)	(19,509)	(242,404)	(38,348)	(261,243)	(14,817)	(276,059)	(12,622)	(288,681)	
7	Total Operating Revenues	19,714,992	2,968,678	22,683,669	2,054,629	24,738,298	3,970,177	26,653,846	1,506,563	28,160,409	1,283,416	29,443,825	
8	Maintenance Expenses												
9	Purchased Power	1,073,063	-	1,073,063	-	1,073,063	81,553	1,154,615	38,592	1,193,207	39,881	1,233,088	
10	Purchased Water / Sewer	1,632,051	33,406	1,665,457	-	1,665,457	-	1,665,457	-	1,665,457	-	1,665,457	
11	Maintenance and Repair	1,250,861	(49,182)	1,201,678	-	1,201,678	61,445	1,263,123	25,679	1,288,802	24,303	1,313,104	
12	Maintenance Testing	167,830	27,558	195,388	-	195,388	14,849	210,238	7,027	217,264	7,262	224,526	
13	Meter Reading	229,336	-	229,336	-	229,336	22,482	251,818	8,417	260,235	8,698	268,933	
14	Chemicals	330,454	64,926	395,379	-	395,379	30,049	425,428	14,219	439,648	14,695	454,342	
15	Transportation	280,606	-	280,606	-	280,606	27,508	308,114	10,798	318,912	10,643	329,555	
16	Operating Exp. Charged to Plant (540,715)	-	89,857	(450,858)	-	(450,858)	(13,526)	(464,384)	(13,932)	(478,315)	(14,349)	(492,665)	
17	Outside Services - Other 170,322 (45,934)	-	124,388	-	-	124,388	12,194	136,582	4,565	141,147	4,718	145,864	
18	Total Maintenance Expenses	4,593,807	120,630	4,714,438	-	4,714,438	236,553	4,950,991	94,865	5,045,856	95,849	5,141,706	
19	General Expenses												
20	Salaries and Wages	3,531,985	417,946	3,949,931	-	3,949,931	118,498	4,068,428	122,053	4,190,481	125,714	4,316,196	
21	Office Supplies & Other Office Exp.	168,739	150,503	319,242	-	319,242	25,363	344,606	11,518	356,124	11,903	368,027	
22	Regulatory Commission Exp.	187,651	212,778	400,430	-	400,430	8,966	409,396	3,357	412,753	3,469	416,222	
23	Pension & Other Benefits	856,975	119,177	976,152	-	976,152	74,188	1,050,339	35,106	1,085,446	36,280	1,121,725	
24	Rent	111,646	100,148	211,794	-	211,794	16,096	227,890	5,469	233,360	5,601	238,960	
25	Insurance	600,609	113,793	714,402	-	714,402	53,040	767,442	37,915	805,357	36,699	842,056	
26	Office Utilities	180,673	-	180,673	-	180,673	17,711	198,385	6,631	205,015	6,852	211,868	
27	Miscellaneous	3,041,648	(72,231)	2,969,417	-	2,969,417	235,743	3,205,160	108,064	3,313,224	111,659	3,424,883	
28	Total General Expenses	8,679,927	1,042,114	9,722,041	-	9,722,041	549,606	10,271,647	330,113	10,601,760	338,177	10,939,937	
29	Depreciation	3,513,041	522,022	4,035,064	-	4,035,064	222,221	4,257,285	257,432	4,514,717	195,171	4,709,887	
30	Amortization of PAA (102,829)	-	(14,529)	(117,358)	-	(117,358)	-	(117,358)	-	(117,358)	-	(117,358)	
31	Amortization of CIAC (704,565)	-	(28,994)	(733,560)	-	(733,560)	-	(733,560)	-	(733,560)	-	(733,560)	
32	Amortization of ITC (265)	-	(265)	-	-	-	(265)	-	-	-	-	-	
33	Payroll Taxes	260,817	43,588	304,405	-	304,405	9,132	313,537	9,406	322,944	9,688	332,632	
34	Franchise Tax	66,687	-	66,687	-	66,687	6,537	73,225	2,447	75,672	2,529	78,201	
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	
36	Property Taxes	135,969	-	135,969	-	135,969	9,848	145,817	9,624	155,440	8,984	164,424	
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-	
38	Utility/Commission Tax	28,483	(28,483)	-	32,392	32,392	34,901	34,901	1,972	36,872	1,680	38,552	
39	Other General Taxes (10,202)	-	-	(10,202)	-	(10,202)	(1,000)	(11,202)	(374)	(11,576)	(387)	(11,963)	
40	Income Taxes - Federal	1,114,307	(531,717)	582,590	422,635	1,005,225	563,743	1,146,333	122,952	1,269,285	96,959	1,366,245	
41	Income Taxes - State	79,394	(8,260)	71,134	51,604	122,738	68,833	139,967	15,012	154,980	11,839	166,819	
32	Total	4,380,838	(46,373)	4,334,466	506,630	4,841,096	914,215	5,248,681	418,471	5,667,151	326,462	5,993,614	
33	Total Operating Expenses	17,654,572	1,116,372	18,770,944	506,630	19,277,574	1,700,374	20,471,319	843,449	21,314,768	760,489	22,075,257	
34	Net Operating Income	2,060,420	1,852,306	3,912,725	1,547,999	5,460,724	2,269,802	6,182,527	663,114	6,845,642	522,927	7,368,569	
35	Other Income (18,373)	-	18,373	-	-	-	-	-	-	-	-	-	
36	Interest During Construction (48,820)	-	48,820	-	-	-	-	-	-	-	-	-	
37	Interest on Debt	1,721,075	-	1,721,075	(41,912)	1,679,163	190,968	1,870,131	200,580	2,070,711	158,176	2,228,886	
38	Net Income	406,537	1,785,113	2,191,650	1,589,911	3,781,561	2,078,835	4,312,396	462,534	4,774,931	364,751	5,139,682	
39	Add: Interest Expense	1,721,075	-	1,721,075	(41,912)	1,679,163	190,968	1,870,131	200,580	2,070,711	158,176	2,228,886	
40	Net Income for Return	2,127,612	1,785,113	3,912,725	1,547,999	5,460,724	2,269,803	6,182,527	663,114	6,845,642	522,927	7,368,568	

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Sewer Operations		CWS - NC Uniform					WSIP					Page 3 of 6
Income Statement		CWS - NC Uniform					WSIP					WSIP
Line No.	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	Operating Revenues											
2	Service Revenues - Water	-	-	-	-	-	-	-	-	-	-	-
3	Service Revenues - Sewer	16,289,380	1,270,572	17,559,952	2,039,358	19,599,310	3,691,778	21,251,730	1,878,080	23,129,810	1,573,385	24,703,195
4	Miscellaneous Revenues	73,544	-	73,544	-	73,544	-	73,544	-	73,544	-	73,544
5	Forfeited Discounts	(198)	198	-	47,234	47,234	51,217	51,217	4,526	55,743	3,792	59,535
6	Uncollectible Accounts	(16,286)	(155,260)	(171,546)	(19,923)	(191,469)	(36,066)	(207,612)	(18,347)	(225,959)	(15,371)	(241,330)
7	Total Operating Revenues	16,346,441	1,115,509	17,461,951	2,066,669	19,528,620	3,706,929	21,168,879	1,864,259	23,033,138	1,561,806	24,594,944
8	Maintenance Expenses											
9	Purchased Power	838,500	-	838,500	-	838,500	63,726	902,226	23,359	925,585	23,963	949,548
10	Purchased Water / Sewer	1,032,514	16,026	1,048,540	-	1,048,540	-	1,048,540	-	1,048,540	-	1,048,540
11	Maintenance and Repair	1,826,957	(164,850)	1,662,107	-	1,662,107	140,773	1,802,879	39,628	1,842,508	(160,789)	1,681,719
12	Maintenance Testing	296,343	9,215	305,558	-	305,558	23,222	328,780	8,512	337,292	8,733	346,025
13	Meter Reading	3,024	-	3,024	-	3,024	284	3,308	86	3,394	88	3,482
14	Chemicals	413,442	174,030	587,472	-	587,472	44,648	632,120	16,366	648,485	16,789	665,274
15	Transportation	167,411	-	167,411	-	167,411	15,738	183,149	4,742	187,891	4,865	192,756
16	Operating Exp. Charged to Plant	(322,594)	53,609	(268,985)	-	(268,985)	(8,770)	(277,055)	(8,312)	(285,366)	(8,561)	(293,927)
17	Outside Services - Other	101,615	(27,404)	74,211	-	74,211	6,976	81,187	2,102	83,289	2,156	85,445
18	Total Maintenance Expenses	4,357,213	60,625	4,417,838	-	4,417,838	287,298	4,705,136	86,483	4,791,618	(112,756)	4,678,863
19	General Expenses											
20	Salaries and Wages	2,107,203	249,349	2,356,552	-	2,356,552	70,697	2,427,248	72,817	2,500,066	75,002	2,575,068
21	Office Supplies & Other Office Exp.	100,671	89,791	190,462	-	190,462	15,012	205,474	5,320	210,794	5,457	216,251
22	Regulatory Commission Exp.	111,954	126,945	238,899	-	238,899	5,130	244,029	3,546	247,574	1,586	249,160
23	Pension & Other Benefits	511,276	71,102	582,378	-	582,378	44,261	626,639	16,224	642,862	16,644	659,506
24	Rent	66,609	59,749	126,358	-	126,358	9,603	135,961	3,263	139,224	3,341	142,566
25	Insurance	358,327	67,890	426,217	-	426,217	31,494	457,711	30,153	487,864	29,363	517,228
26	Office Utilities	106,857	-	106,857	-	106,857	10,045	116,903	3,027	119,929	3,105	123,034
27	Miscellaneous	1,839,889	(128,729)	1,711,160	-	1,711,160	134,129	1,845,289	48,231	1,893,520	49,477	1,942,998
28	Total General Expenses	5,202,786	536,096	5,738,882	-	5,738,882	320,372	6,059,254	180,580	6,239,834	183,976	6,423,810
29	Depreciation	3,030,182	426,087	3,456,269	-	3,456,269	211,076	3,667,345	332,260	3,999,605	341,448	4,341,053
30	Amortization of PAA	(35,871)	18,438	(17,433)	-	(17,433)	-	(17,433)	-	(17,433)	-	(17,433)
31	Amortization of CIAC	(628,273)	2,811	(625,462)	-	(625,462)	-	(625,462)	-	(625,462)	-	(625,462)
32	Amortization of ITC	(254)	-	(254)	-	(254)	-	(254)	-	(254)	-	(254)
33	Payroll Taxes	155,605	26,005	181,610	-	181,610	5,448	187,058	5,612	192,670	5,780	198,450
34	Franchise Tax	54,259	-	54,259	-	54,259	5,101	59,360	1,537	60,896	1,577	62,473
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	105,629	-	105,629	-	105,629	7,575	113,204	12,162	125,366	11,684	137,050
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	23,175	(23,175)	-	25,609	25,609	27,760	27,760	2,441	30,201	2,045	32,246
39	Other General Taxes	(6,086)	-	(6,086)	-	(6,086)	(572)	(6,659)	(172)	(6,831)	(177)	(7,008)
40	Income Taxes - Federal	906,635	(387,033)	519,602	425,979	945,582	554,708	1,074,310	190,835	1,265,145	173,164	1,438,309
41	Income Taxes - State	64,598	(1,154)	63,444	52,012	115,456	67,730	131,173	23,301	154,474	21,143	175,618
32	Total	3,669,599	61,979	3,731,578	503,600	4,235,178	878,825	4,610,403	567,974	5,178,377	556,665	5,735,043
33	Total Operating Expenses	13,229,598	658,700	13,888,297	503,600	14,391,898	1,486,495	15,374,792	835,037	16,209,830	627,886	16,837,716
34	Net Operating Income	3,116,844	456,810	3,573,653	1,563,069	5,136,722	2,220,434	5,794,087	1,029,222	6,823,309	933,920	7,757,229
35	Other Income	(10,961)	10,961	-	-	-	-	-	-	-	-	-
36	Interest During Construction	(166,093)	166,093	-	-	-	-	-	-	-	-	-
37	Interest on Debt	1,618,958	-	1,618,958	(39,424)	1,579,534	173,100	1,752,634	311,320	2,063,954	282,493	2,346,447
38	Net Income	1,674,939	279,756	1,954,695	1,602,493	3,557,188	2,047,334	4,041,453	717,902	4,759,355	651,427	5,410,782
39	Add: Interest Expense	1,618,958	-	1,618,958	(39,424)	1,579,534	173,100	1,752,634	311,320	2,063,954	282,493	2,346,447
40	Net Income for Return	3,293,897	279,756	3,573,653	1,563,069	5,136,722	2,220,434	5,794,087	1,029,222	6,823,309	933,920	7,757,229

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 B
Updated 09/19/2022

Combined Operations Income Statement		Bradfield Farms - Fairfield Harbour - Treasure Cove										Page 4 of 6
Line No.	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	Operating Revenues											
2	Service Revenues - Water	1,432,401	448,711	1,881,112	212,196	2,093,308	571,596	2,452,708	238,519	2,691,227	179,601	2,870,828
3	Service Revenues - Sewer	2,280,093	353,560	2,633,654	336,994	2,970,648	593,570	3,227,224	639,266	3,866,490	430,920	4,297,410
4	Miscellaneous Revenues	20,332	-	20,332	-	20,332	-	20,332	-	20,332	-	20,332
5	Forfeited Discounts (78)	(78)	78	-	13,185	13,185	14,832	14,832	2,233	17,066	1,559	18,625
6	Uncollectible Accounts (58,299)	(58,299)	(12,598)	(70,897)	(8,624)	(79,521)	(18,297)	(89,194)	(13,784)	(102,978)	(9,587)	(112,566)
7	Total Operating Revenues	3,674,449	789,751	4,464,200	553,751	5,017,951	1,161,702	5,625,902	866,234	6,492,136	602,493	7,094,629
8	Maintenance Expenses											
9	Purchased Power	220,036	-	220,036	-	220,036	21,981	242,016	8,936	250,952	9,268	260,221
10	Purchased Water / Sewer	609	-	609	-	609	-	609	-	609	-	609
11	Maintenance and Repair	415,941	15,363	431,304	-	431,304	45,394	476,698	11,508	488,206	13,262	501,468
12	Maintenance Testing	31,472	2,902	34,375	-	34,375	2,612	36,987	1,371	38,358	1,422	39,780
13	Meter Reading	48,643	-	48,643	-	48,643	4,752	53,394	1,750	55,144	1,807	56,952
14	Chemicals	116,280	37,488	153,768	-	153,768	11,686	165,454	5,858	171,312	6,067	177,379
15	Transportation	78,055	-	78,055	-	78,055	7,752	85,808	3,074	88,881	3,185	92,066
16	Operating Exp. Charged to Plant (154,471)	(154,471)	21,848	(132,623)	-	(132,623)	(3,979)	(136,602)	(4,098)	(140,700)	(4,221)	(144,921)
17	Outside Expenses - Other	61,221	(11,168)	50,053	-	50,053	4,971	55,024	1,971	56,996	2,043	59,039
18	Total Maintenance Expenses	817,786	66,434	884,219	-	884,219	95,168	979,387	30,371	1,009,758	32,834	1,042,592
19	General Expenses											
20	Salaries and Wages	630,260	330,088	960,347	-	960,347	28,810	989,158	29,675	1,018,832	30,565	1,049,397
21	Office Supplies & Other Office Exp.	36,422	36,592	73,014	-	73,014	5,675	78,689	2,819	81,508	2,921	84,428
22	Regulatory Commission Exp.	52,332	47,771	100,103	-	100,103	2,481	102,585	984	103,569	1,020	104,588
23	Pension & Other Benefits	220,632	16,700	237,332	-	237,332	18,037	255,369	9,148	264,517	9,478	273,996
24	Rent	24,849	26,644	51,493	-	51,493	3,913	55,406	1,985	57,391	2,057	59,448
25	Insurance	154,794	18,899	173,693	-	173,693	21,229	194,922	22,552	217,473	16,806	234,279
26	Office Utilities	35,135	-	35,135	-	35,135	3,489	38,624	1,384	40,008	1,434	41,442
27	Miscellaneous	827,583	(182,097)	645,486	-	645,486	50,838	696,325	25,567	721,892	26,490	748,382
28	Total General Expenses	1,982,008	294,595	2,276,603	-	2,276,603	134,474	2,411,077	94,113	2,505,191	90,770	2,595,960
29	Depreciation	581,942	102,314	684,256	-	684,256	65,849	750,105	146,871	896,976	89,901	986,877
30	Amortization of PAA	41,900	17,804	59,704	-	59,704	-	59,704	-	59,704	-	59,704
31	Amortization of CIAC (185,457)	(185,457)	(22,885)	(208,342)	-	(208,342)	-	(208,342)	-	(208,342)	-	(208,342)
32	Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-
33	Payroll Taxes	45,720	28,290	74,010	-	74,010	2,220	76,230	2,287	78,517	2,356	80,873
34	Franchise Tax	-	-	-	-	-	-	-	-	-	-	-
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	17,500	-	17,500	-	17,500	2,807	20,306	3,988	24,295	2,777	27,071
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	-	-	-	6,561	6,561	7,360	13,921	1,140	15,061	793	16,854
39	Other General Taxes (2,673)	(2,673)	-	(2,673)	-	(2,673)	(265)	(2,939)	(105)	(3,044)	(109)	(3,153)
40	Income Taxes - Federal (3,525)	(3,525)	54,506	50,981	136,085	187,066	184,310	235,291	90,182	325,472	58,810	384,283
41	Income Taxes - State	-	6,225	6,225	16,616	22,841	22,504	28,729	11,011	39,740	7,181	46,921
42	Total	495,407	186,253	681,660	159,262	840,923	284,784	966,444	255,374	1,221,818	161,708	1,383,527
43	Total Operating Expenses	3,295,200	547,282	3,842,482	159,262	4,001,745	514,426	4,356,909	379,858	4,736,767	285,312	5,022,079
44	Net Operating Income	379,249	242,469	621,718	394,489	1,016,206	647,276	1,268,993	486,376	1,755,369	317,181	2,072,550
45	Other Income (2,392)	(2,392)	2,392	-	-	-	-	-	-	-	-	-
46	Interest During Construction (42,504)	(42,504)	42,504	-	-	-	-	-	-	-	-	-
47	Interest on Debt	429,932	-	429,932	(117,451)	312,480	71,372	383,852	147,120	530,973	95,942	626,915
48	Net Income	(5,786)	197,572	191,786	511,940	703,726	575,904	885,141	339,255	1,224,396	221,238	1,445,635
49	Add: Interest Expense	429,932	-	429,932	(117,451)	312,480	71,372	383,852	147,120	530,973	95,942	626,915
50	Net Income for Return	424,146	197,572	621,718	394,489	1,016,206	647,276	1,268,993	486,375	1,755,369	317,180	2,072,550

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 B
Updated 09/19/2022

Water Operations Income Statement		Bradfield Farms - Fairfield Harbour - Treasure Cove										Page 5 of 6
Line No.	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	Operating Revenues											
2	Service Revenues - Water	1,432,401	448,711	1,881,112	212,196	2,093,308	571,596	2,452,708	238,519	2,691,227	179,601	2,870,828
3	Service Revenues - Sewer	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous Revenues	7,861	-	7,861	7,861	7,861	-	7,861	-	7,861	-	7,861
5	Forfeited Discounts	(30)	30	-	5,966	5,966	6,990	6,990	680	7,670	512	8,182
6	Uncollectible Accounts	(49,145)	19,605	(29,540)	(3,332)	(32,872)	(8,976)	(38,516)	(3,746)	(42,261)	(2,820)	(45,082)
7	Total Operating Revenues	1,391,087	468,346	1,859,432	214,830	2,074,262	569,611	2,429,043	235,453	2,664,496	177,293	2,841,789
8	Maintenance Expenses											
9	Purchased Power	70,432	-	70,432	-	70,432	6,875	77,306	2,523	79,830	2,605	82,435
10	Purchased Water / Sewer	609	-	609	-	609	-	609	-	609	-	609
11	Maintenance and Repair	196,903	(1,705)	195,200	-	195,200	25,404	220,605	2,334	222,939	3,731	226,670
12	Maintenance Testing	29,468	(19,272)	10,196	-	10,196	775	10,971	358	11,329	370	11,699
13	Meter Reading	47,602	-	47,602	-	47,602	4,646	52,248	1,705	53,954	1,761	55,715
14	Chemicals	62,957	23,275	86,232	-	86,232	6,554	92,786	3,028	95,814	3,127	98,941
15	Transportation	38,572	-	38,572	-	38,572	3,765	42,337	1,382	43,719	1,427	45,146
16	Operating Exp. Charged to Plant	(76,335)	10,797	(65,538)	-	(65,538)	(1,964)	(67,504)	(2,025)	(69,529)	(2,086)	(71,615)
17	Outside Services - Other	30,254	(5,519)	24,735	-	24,735	2,144	27,149	886	28,035	915	28,950
18	Total Maintenance Expenses	400,463	7,577	408,040	-	408,040	48,467	456,507	10,191	466,698	11,850	478,549
19	General Expenses											
20	Salaries and Wages	311,455	163,119	474,573	-	474,573	14,257	488,811	14,664	503,475	15,104	518,579
21	Office Supplies & Other Office Exp.	17,998	18,083	36,081	-	36,081	2,800	38,881	1,269	40,150	1,310	41,460
22	Regulatory Commission Exp.	25,861	23,607	49,468	-	49,468	1,205	50,673	442	51,115	457	51,572
23	Pension & Other Benefits	109,030	8,252	117,282	-	117,282	8,913	126,195	4,119	130,314	4,253	134,567
24	Rent	12,280	13,166	25,446	-	25,446	1,934	27,380	894	28,274	923	29,196
25	Insurance	76,494	9,339	85,834	-	85,834	14,492	100,326	9,512	109,838	6,851	116,690
26	Office Utilities	17,363	-	17,363	-	17,363	1,695	19,058	622	19,680	642	20,322
27	Miscellaneous	408,982	(89,987)	318,995	-	318,995	25,108	344,102	11,511	355,613	11,886	367,500
28	Total General Expenses	979,463	145,579	1,125,041	-	1,125,041	70,385	1,195,426	43,033	1,238,459	41,427	1,279,886
29	Depreciation	165,579	39,638	205,217	-	205,217	45,233	250,450	33,143	283,593	24,900	308,493
30	Amortization of PAA	11,679	4,175	15,854	-	15,854	-	15,854	-	15,854	-	15,854
31	Amortization of CIAC	(40,461)	(17,246)	(57,707)	-	(57,707)	-	(57,707)	-	(57,707)	-	(57,707)
32	Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-
33	Payroll Taxes	22,593	13,980	36,573	-	36,573	1,097	37,671	1,130	38,801	1,164	39,965
34	Franchise Tax	-	-	-	-	-	-	-	-	-	-	-
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	7,746	-	7,746	-	7,746	2,052	9,798	1,465	11,264	967	12,231
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	-	-	-	2,710	2,710	3,177	3,177	310	3,486	233	3,719
39	Other General Taxes	(1,321)	-	(1,321)	-	(1,321)	(129)	(1,450)	(47)	(1,497)	(49)	(1,546)
40	Income Taxes - Federal	(1,363)	2,087	724	49,945	50,669	78,982	79,706	22,444	102,150	14,857	117,006
41	Income Taxes - State	-	88	88	6,098	6,187	9,644	9,732	2,740	12,472	1,814	14,287
32	Total	164,453	42,721	207,175	58,754	265,929	140,056	347,230	61,185	408,415	43,886	452,302
33	Total Operating Expenses	1,544,379	195,877	1,740,256	58,754	1,799,010	258,907	1,999,163	114,409	2,113,573	97,164	2,210,737
34	Net Operating Income	(153,292)	272,469	119,176	156,076	275,253	310,703	429,880	121,044	550,923	80,128	631,052
35	Other Income	(1,182)	1,182	-	-	-	-	-	-	-	-	-
36	Interest During Construction	(10,636)	10,636	-	-	-	-	-	-	-	-	-
37	Interest on Debt	116,453	-	116,453	(31,813)	84,640	45,393	130,033	36,614	166,647	24,238	190,884
38	Net Income	(257,927)	260,650	2,724	187,889	190,613	265,310	299,846	84,430	384,277	55,890	440,167
39	Add: Interest Expense	116,453	-	116,453	(31,813)	84,640	45,393	130,033	36,614	166,647	24,238	190,884
40	Net Income for Return	(141,474)	260,650	119,177	156,076	275,253	310,703	429,879	121,044	550,924	80,128	631,051

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 B
Updated 09/19/2022

Sewer Operations Income Statement		Bradfield Farms - Fairfield Harbour - Treasure Cove										Page 6 of 6
Line No.	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	Operating Revenues	-	-	-	-	-	-	-	-	-	-	-
2	Service Revenues - Water	-	-	-	-	-	-	-	-	-	-	-
3	Service Revenues - Sewer	2,280,093	353,560	2,633,654	336,994	2,970,648	593,570	3,227,224	639,266	3,866,490	430,920	4,297,410
4	Miscellaneous Revenues	12,471	-	12,471	-	12,471	-	12,471	-	12,471	-	12,471
5	Forfeited Discounts	(48)	48	-	7,219	7,219	7,842	7,842	1,553	9,396	1,047	10,443
6	Uncollectible Accounts	(9,154)	(32,203)	(41,357)	(5,292)	(46,649)	(9,321)	(50,678)	(10,039)	(60,717)	(6,767)	(67,484)
7	Total Operating Revenues	2,283,363	321,405	2,604,768	338,921	2,943,689	592,091	3,196,859	630,781	3,827,640	425,200	4,252,840
8	Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-
9	Purchased Power	149,604	-	149,604	-	149,604	15,106	164,710	6,413	171,123	6,663	177,786
10	Purchased Water / Sewer	-	-	-	-	-	-	-	-	-	-	-
11	Maintenance and Repair	219,038	17,066	236,104	-	236,104	19,989	256,093	9,174	265,267	9,531	274,798
12	Maintenance Testing	2,004	22,175	24,179	-	24,179	1,838	26,016	2,013	27,029	1,052	28,082
13	Meter Reading	1,041	-	1,041	-	1,041	105	1,146	45	1,191	46	1,237
14	Chemicals	53,322	14,214	67,536	-	67,536	5,133	72,669	2,829	75,498	2,940	78,438
15	Transportation	39,483	-	39,483	-	39,483	3,987	43,469	1,693	45,162	1,758	46,920
16	Operating Exp. Charged to Plant	(78,136)	11,051	(67,085)	-	(67,085)	(2,013)	(69,098)	(2,073)	(71,170)	(2,135)	(73,306)
17	Outside Services - Other	30,968	(5,649)	25,319	-	25,319	2,556	27,875	1,085	28,960	1,128	30,088
18	Total Maintenance Expenses	417,323	58,857	476,180	-	476,180	46,701	522,880	20,179	543,060	20,983	564,043
19	General Expenses	-	-	-	-	-	-	-	-	-	-	-
20	Salaries and Wages	318,805	166,969	485,774	-	485,774	14,573	500,347	15,010	515,357	15,461	530,818
21	Office Supplies & Other Office Exp.	18,423	18,509	36,933	-	36,933	2,875	39,808	1,550	41,358	1,610	42,968
22	Regulatory Commission Exp.	26,471	24,164	50,635	-	50,635	1,276	51,911	542	52,453	563	53,016
23	Pension & Other Benefits	111,603	8,447	120,050	-	120,050	9,124	129,174	5,030	134,203	5,225	139,429
24	Rent	12,570	13,477	26,047	-	26,047	1,980	28,027	1,091	29,118	1,134	30,252
25	Insurance	78,300	9,560	87,859	-	87,859	6,737	94,596	13,039	107,635	9,954	117,589
26	Office Utilities	17,772	-	17,772	-	17,772	1,794	19,567	762	20,329	792	21,120
27	Miscellaneous	418,601	(92,110)	326,492	-	326,492	25,731	352,222	14,056	366,279	14,604	380,882
28	Total General Expenses	1,002,545	149,016	1,151,562	-	1,151,562	64,090	1,215,651	51,080	1,266,732	49,342	1,316,074
29	Depreciation	416,363	62,676	479,039	-	479,039	20,616	499,655	113,728	613,383	65,002	678,385
30	Amortization of PAA	30,221	13,629	43,850	-	43,850	-	43,850	-	43,850	-	43,850
31	Amortization of CIAC	(144,996)	(5,639)	(150,635)	-	(150,635)	-	(150,635)	-	(150,635)	-	(150,635)
32	Amortization of ITC	-	-	-	-	-	-	-	-	-	-	-
33	Payroll Taxes	23,127	14,310	37,437	-	37,437	1,123	38,560	1,157	39,717	1,191	40,908
34	Franchise Tax	-	-	-	-	-	-	-	-	-	-	-
35	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-
36	Property Taxes	9,754	-	9,754	-	9,754	755	10,508	2,523	13,031	1,809	14,840
37	Special Assessments	-	-	-	-	-	-	-	-	-	-	-
38	Utility/Commission Tax	-	-	-	3,851	3,851	4,183	4,183	831	5,014	560	5,573
39	Other General Taxes	(1,352)	-	(1,352)	-	(1,352)	(137)	(1,489)	(58)	(1,547)	(60)	(1,607)
40	Income Taxes - Federal	(2,162)	52,419	50,257	86,140	136,397	105,328	155,585	67,738	223,323	43,953	267,276
41	Income Taxes - State	-	6,136	6,136	10,518	16,654	12,861	18,997	8,271	27,268	5,367	32,634
32	Total	330,954	143,532	474,485	100,509	574,994	144,728	619,214	194,189	813,403	117,822	931,225
33	Total Operating Expenses	1,750,822	351,405	2,102,226	100,509	2,202,735	255,519	2,357,745	265,449	2,623,194	188,148	2,811,342
34	Net Operating Income	532,541	(30,000)	502,541	238,413	740,954	336,572	839,114	365,332	1,204,445	237,053	1,441,498
35	Other Income	(1,210)	1,210	-	-	-	-	-	-	-	-	-
36	Interest During Construction	(31,868)	31,868	-	-	-	-	-	-	-	-	-
37	Interest on Debt	313,479	-	313,479	(85,638)	227,840	25,979	253,819	110,507	364,326	71,705	436,031
38	Net Income	252,140	(63,078)	189,062	324,051	513,113	310,594	585,295	254,825	840,119	165,348	1,005,467
39	Add: Interest Expense	313,479	-	313,479	(85,638)	227,840	25,979	253,819	110,507	364,326	71,705	436,031
40	Net Income for Return	565,619	(63,078)	502,541	238,413	740,953	336,573	839,114	365,332	1,204,445	237,053	1,441,498

CWSNC Uniform Service Area - Water
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP			Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills	EOP Usage					
Residential								
CWSNC								
Unmetered	-	-	-	\$68.71		\$ -	\$ -	\$ -
5/8"	20,650	247,800	953,967,936	\$24.53	\$11.71	\$ 6,078,534	\$ 11,170,965	\$ 17,249,499
3/4"	643	7,716	19,595,429	\$24.53	\$11.71	\$ 189,273	\$ 229,462	\$ 418,736
1"	77	924	5,809,518	\$61.33	\$11.71	\$ 56,664	\$ 68,029	\$ 124,694
1.5"	35	420	5,171,987	\$122.65	\$11.71	\$ 51,513	\$ 60,564	\$ 112,077
2"	22	264	3,127,136	\$196.24	\$11.71	\$ 51,807	\$ 36,619	\$ 88,426
3"	-	-	-	\$367.95	\$11.71	\$ -	\$ -	\$ -
4"	-	-	-	\$613.25	\$11.71	\$ -	\$ -	\$ -
6"	-	-	-	\$1,226.50	\$11.71	\$ -	\$ -	\$ -
8"	-	-	-	\$1,962.40	\$11.71	\$ -	\$ -	\$ -
Irrigation	7	84	723,170	\$24.53	\$5.99	\$ 2,061	\$ 4,332	\$ 6,392
Echota - Uniform	599	7,188	27,387,614	\$24.53	\$11.71	\$ 176,322	\$ 320,709	\$ 497,031
Purchased Water								
Carolina Forest								
5/8"	216	2,592	7,060,930	\$24.53	\$3.19	\$ 63,582	\$ 22,524	\$ 86,106
1"	1	12	5,980	\$61.33	\$3.19	\$ 736	\$ 19	\$ 755
Carolina Trace								
5/8"	1,641	19,692	63,108,376	\$24.53	\$2.21	\$ 483,045	\$ 139,470	\$ 622,514
1"	1	12	84,620	\$61.33	\$2.21	\$ 736	\$ 187	\$ 923
Eastgate								
5/8"	65	780	2,168,650	\$24.53	\$5.46	\$ 19,133	\$ 11,841	\$ 30,974
High Vista Estates								
5/8"	236	2,832	11,693,510	\$24.53	\$5.27	\$ 69,469	\$ 61,625	\$ 131,094
1"	1	12	50,680	\$61.33	\$5.27	\$ 736	\$ 267	\$ 1,003
Riverbend								
5/8"	145	1,740	5,804,586	\$24.53	\$8.40	\$ 42,682	\$ 48,759	\$ 91,441
Riverpointe								
5/8"	192	2,304	15,402,879	\$24.53	\$4.12	\$ 56,517	\$ 63,460	\$ 119,977
Tanglewood South								
5/8"	93	1,116	3,840,480	\$24.53	\$5.46	\$ 27,375	\$ 20,969	\$ 48,345
Whispering Pines								
5/8"	1,613	19,356	98,214,250	\$24.53	\$3.70	\$ 474,803	\$ 363,393	\$ 838,195
1"	21	252	1,904,541	\$61.33	\$3.70	\$ 15,454	\$ 7,047	\$ 22,501
White Oak/Lee Forest/Winston								
5/8"	697	8,364	35,125,560	\$24.53	\$3.20	\$ 205,169	\$ 112,402	\$ 317,571
3/4"	1	12	56,440	\$24.53	\$3.20	\$ 294	\$ 181	\$ 475
Willowbrook								
5/8"	169	2,028	5,415,979	\$24.53	\$3.20	\$ 49,747	\$ 17,331	\$ 67,078
Woodrun								
5/8"	479	5,748	19,953,440	\$24.53	\$3.19	\$ 140,998	\$ 63,651	\$ 204,650
1"	1	12	9,450	\$61.33	\$3.19	\$ 736	\$ 30	\$ 766
Yorktown								
5/8"	105	1,260	3,533,440	\$24.53	\$5.79	\$ 30,908	\$ 20,459	\$ 51,366
Zemosa Acres								
5/8"	238	2,856	15,327,198	\$24.53	\$5.52	\$ 70,058	\$ 84,606	\$ 154,664
3/4"	1	12	77,785	\$24.53	\$5.52	\$ 294	\$ 429	\$ 724
1"	3	36	199,575	\$61.33	\$5.52	\$ 2,208	\$ 1,102	\$ 3,309

CWSNC Uniform Service Area - Water
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP			Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue	
	Customers	EOP Bills	EOP Usage						
Commercial									
CWSNC									
Unmetered	16	192	-	\$68.71		\$ 13,192	\$ -	\$ 13,192	
5/8"	253	3,036	14,075,552	\$24.53	\$11.71	\$ 74,473	\$ 164,825	\$ 239,298	
3/4"	35	420	441,018	\$24.53	\$11.71	\$ 10,303	\$ 5,164	\$ 15,467	
1"	47	564	10,683,165	\$61.33	\$11.71	\$ 34,587	\$ 125,100	\$ 159,687	
1.5"	23	276	7,018,598	\$122.65	\$11.71	\$ 33,851	\$ 82,188	\$ 116,039	
2"	69	828	25,119,520	\$196.24	\$11.71	\$ 162,487	\$ 294,150	\$ 456,636	
3"	5	60	7,762,222	\$367.95	\$11.71	\$ 22,077	\$ 90,896	\$ 112,973	
4"	1	12	987,840	\$613.25	\$11.71	\$ 7,359	\$ 11,568	\$ 18,927	
6"	2	24	5,337,210	\$1,226.50	\$11.71	\$ 29,436	\$ 62,499	\$ 91,935	
8"	-	-	-	\$1,962.40	\$11.71	\$ -	\$ -	\$ -	
Irrigation	-	-	-		\$5.99	\$ -	\$ -	\$ -	
Purchased Water									
Carolina Forest									
5/8"	4	48	30,410	\$24.53	\$3.19	\$ 1,177	\$ 97	\$ 1,274	
1"	1	12	45,010	\$61.33	\$3.19	\$ 736	\$ 144	\$ 879	
1.5"	1	12	48,500	\$122.65	\$3.19	\$ 1,472	\$ 155	\$ 1,627	
Carolina Trace									
5/8"	25	300	1,202,258	\$24.53	\$2.21	\$ 7,359	\$ 2,657	\$ 10,016	
3/4"	1	12	61,210	\$24.53	\$2.21	\$ 294	\$ 135	\$ 430	
1"	1	12	53,950	\$61.33	\$2.21	\$ 736	\$ 119	\$ 855	
1.5"	1	12	328,000	\$122.65	\$2.21	\$ 1,472	\$ 725	\$ 2,197	
2"	1	12	4,720,910	\$196.24	\$2.21	\$ 2,355	\$ 10,433	\$ 12,788	
Eastgate									
5/8"	1	12	4,680	\$24.53	\$5.46	\$ 294	\$ 26	\$ 320	
2"	1	12	93,697	\$196.24	\$5.46	\$ 2,355	\$ 512	\$ 2,866	
High Vista Estates									
5/8"	2	24	145,320	\$24.53	\$5.27	\$ 589	\$ 766	\$ 1,355	
2"	1	12	142,583	\$196.24	\$5.27	\$ 2,355	\$ 751	\$ 3,106	
Riverbend									
5/8"	-	-	-	\$24.53	\$8.40	\$ -	\$ -	\$ -	
Riverpointe									
5/8"	5	60	795,670	\$24.53	\$4.12	\$ 1,472	\$ 3,278	\$ 4,750	
Tanglewood South									
5/8"	-	-	-	\$24.53	\$5.46	\$ -	\$ -	\$ -	
Whispering Pines									
5/8"	28	336	1,452,930	\$24.53	\$3.70	\$ 8,242	\$ 5,376	\$ 13,618	
1"	6	72	1,787,490	\$61.33	\$3.70	\$ 4,415	\$ 6,614	\$ 11,029	
1.5"	5	60	849,080	\$122.65	\$3.70	\$ 7,359	\$ 3,142	\$ 10,501	
2"	1	12	446,400	\$196.24	\$3.70	\$ 2,355	\$ 1,652	\$ 4,007	
4"	1	12	800	\$613.25	\$3.70	\$ 7,359	\$ 3	\$ 7,362	
White Oak/Lee Forest/Winston									
1.5"	1	12	98,300	\$122.65	\$3.20	\$ 1,472	\$ 315	\$ 1,786	
Willowbrook									
1"	1	12	151,230	\$61.33	\$3.20	\$ 736	\$ 484	\$ 1,220	
Woodrun									
5/8"	4	48	42,750	\$24.53	\$3.19	\$ 1,177	\$ 136	\$ 1,314	
1"	1	12	372,520	\$61.33	\$3.19	\$ 736	\$ 1,188	\$ 1,924	
Yorktown									
5/8"	-	-	-	\$24.53	\$5.79	\$ -	\$ -	\$ -	
Zemosa Acres									
1"	1	12	232,030	\$61.33	\$5.52	\$ 736	\$ 1,281	\$ 2,017	
Availability - Connestee Falls									
	361	4,332		\$5.78		\$ 25,031	\$ -	\$ 25,031	
Availability - Fairfield Sapphire Valley									
	708	8,496		\$10.96		\$ 93,088	\$ -	\$ 93,088	
Availability - Carolina Forest/Woodrun									
	1,325	2,650		\$29.60		\$ 78,438	\$ -	\$ 78,438	
Availability - Linville Ridge									
	39	468		\$14.83		\$ 6,939	\$ -	\$ 6,939	
WSIC/SSIC Revenue Eff 10/01/22								\$ -	
TOTAL						\$ 9,009,368	\$ 13,806,806	\$ 22,816,174	

CWSNC Uniform Service Area - Sewer
Billing Analysis

End of Period Revenue at Present Rates

Charge Type	EOP			Base Rate	Usage Rate	Fixed Revenue	Volumetric Revenue	Total Revenue
	Customers	EOP Bills	EOP Usage					
Residential								
CWSNC								
Flat	1,871	22,452	-	\$85.12		\$ 1,911,114	\$ -	\$ 1,911,114
Multiple Units - Nags Head	60	720	-	\$85.12		\$ 61,286	\$ -	\$ 61,286
Regalwood/White Oak - Flat	1,089	13,068	-	\$85.12		\$ 1,112,348	\$ -	\$ 1,112,348
5/8"	11,199	134,388	434,240,679	\$41.03	\$11.69	\$ 5,513,940	\$ 5,076,274	\$ 10,590,213
3/4"	126	1,512	3,010,099	\$41.03	\$11.69	\$ 62,037	\$ 35,188	\$ 97,225
1"	117	1,404	13,447,387	\$41.03	\$11.69	\$ 57,606	\$ 157,200	\$ 214,806
1.5"	33	396	5,036,987	\$41.03	\$11.69	\$ 16,248	\$ 58,882	\$ 75,130
2"	17	204	2,909,411	\$41.03	\$11.69	\$ 8,370	\$ 34,011	\$ 42,381
3"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
4"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
6"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
8"	-	-	-	\$41.03	\$11.69	\$ -	\$ -	\$ -
Seven Devils - Uniform	149	1,788	-	\$85.12		\$ 152,195	\$ -	\$ 152,195
Purchased Sewer Treatment								
The Ridges								
5/8"	45	540	1,591,690	\$45.67		\$ 24,662	\$ -	\$ 24,662
1"	-	-	-	\$45.67		\$ -	\$ -	\$ -
Fairfield Mountain								
5/8"	382	4,584	10,443,186	\$118.72		\$ 544,217	\$ -	\$ 544,217
3/4"	12	144	169,929	\$118.72		\$ 17,096	\$ -	\$ 17,096
1"	12	144	1,590,165	\$118.72		\$ 17,096	\$ -	\$ 17,096
Flat	4	48	-	\$118.72		\$ 5,699	\$ -	\$ 5,699
Mt. Carmel								
5/8"	364	4,368	13,755,169	\$36.44	\$6.71	\$ 159,174	\$ 92,297	\$ 251,471
College Park								
5/8"	51	612	2,178,700	\$28.72	\$7.77	\$ 17,577	\$ 16,928	\$ 34,506
Flat	1	12	-	\$28.72	\$7.77	\$ 345	\$ -	\$ 345
Kings Grant								
5/8"	177	2,124	6,977,080	\$28.72	\$4.61	\$ 61,003	\$ 32,164	\$ 93,168
1"	1	12	197,050	\$28.72	\$4.61	\$ 345	\$ 908	\$ 1,253
White Oak/Lee Forest/Winston								
5/8"	607	7,284	29,551,457	\$28.72	\$6.77	\$ 209,204	\$ 200,063	\$ 409,267
Commercial								
CWSNC								
Flat	19	228	-	\$85.12		\$ 19,407	\$ -	\$ 19,407
5/8"	501	6,012	34,358,879	\$41.03	\$11.69	\$ 246,672	\$ 401,655	\$ 648,328
3/4"	4	48	97,444	\$41.03	\$11.69	\$ 1,969	\$ 1,139	\$ 3,109
1"	34	408	7,715,631	\$102.58	\$11.69	\$ 41,851	\$ 90,196	\$ 132,046
1.5"	16	192	7,428,833	\$205.15	\$11.69	\$ 39,389	\$ 86,843	\$ 126,232
2"	54	648	23,767,905	\$328.24	\$11.69	\$ 212,700	\$ 277,847	\$ 490,546
3"	4	48	6,606,813	\$615.45	\$11.69	\$ 29,542	\$ 77,234	\$ 106,775
4"	1	12	987,840	\$1,025.75	\$11.69	\$ 12,309	\$ 11,548	\$ 23,857
6"	2	24	5,070,323	\$2,051.50	\$11.69	\$ 49,236	\$ 59,272	\$ 108,508
8"	1	12	5,084,213	\$3,282.40	\$11.69	\$ 39,389	\$ 59,434	\$ 98,823
Danby - Flat - Daycare	1	12	-	\$1,302.34		\$ 15,628	\$ -	\$ 15,628
White Oak - Flat - Pantry	1	12	-	\$177.51		\$ 2,130	\$ -	\$ 2,130
White Oak - Flat - Day Care	1	12	-	\$323.73		\$ 3,885	\$ -	\$ 3,885
White Oak - Flat - High School	1	12	-	\$2,525.23		\$ 30,303	\$ -	\$ 30,303
Purchased Sewer Treatment								
The Ridges								
Under 1"	1	12	236,790	\$45.67		\$ 548	\$ -	\$ 548
Under 2"	1	12	92,300	\$164.32		\$ 1,972	\$ -	\$ 1,972
Fairfield Mountain								
Small	6	72	56,793	\$103.00	\$13.93	\$ 7,416	\$ 791	\$ 8,207
Medium	11	132	1,580,552	\$182.00	\$13.93	\$ 24,024	\$ 22,017	\$ 46,041
Large	3	36	323,041	\$286.00	\$13.93	\$ 10,296	\$ 4,500	\$ 14,796
Availability - Connestee Falls	165	1,980		\$6.23		\$ 12,330	\$ -	\$ 12,330
Availability - Fairfield Sapphire Valley	83	996		\$11.05		\$ 11,002	\$ -	\$ 11,002
WSIC/SSIC Revenue Eff 10/01/22								\$ -
TOTAL						\$ 10,763,559	\$ 6,796,393	\$ 17,559,952

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Schedule A: Supporting Schedules
CWS - NC Uniform

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-1a
Updated 09/19/2022

Water Plant in Service			CWS - NC Uniform		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	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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	141101	Land and Rights General	717,824	150,596	868,420		868,420	-	868,420	-	868,420	-	868,420
2	141102	Land and Rights Pump	50,818	-	50,818		50,818	-	50,818	-	50,818	-	50,818
3	141103	Land and Rights Water	357,109	-	357,109		357,109	-	357,109	-	357,109	-	357,109
4	141104	Land and Rights Trans	18,896	-	18,896		18,896	-	18,896	-	18,896	-	18,896
5	141105	Land and Rights Intangible	-	-	-		-	-	-	-	-	-	-
6	141106	Land and Rights Collections	-	-	-		-	-	-	-	-	-	-
7	141107	Land and Rights Treatment	-	-	-		-	-	-	-	-	-	-
8	141108	Land and Rights Reclaim	-	-	-		-	-	-	-	-	-	-
9	141199	Land Clearing	-	-	-		-	-	-	-	-	-	-
10	141201	Organization	484,055	521	484,577		484,577	-	484,577	-	484,577	-	484,577
11	141202	Franchises	229,516	-	229,516		229,516	-	229,516	-	229,516	-	229,516
12	141203	Struct and Improv General Plant	374,658	51,504 [2]	426,162		426,162	16,808	442,970	16,808	459,778	16,808	476,586
13	141204	Struct and Improv Service Supplies	4,481,887	27,059 [2]	4,508,946		4,508,946	197,587	4,706,534	965,714	5,672,247	386,630	6,058,878
14	141205	Struct and Improv Water Treat Plt	1,603,874	39,175 [2]	1,643,049		1,643,049	61,781	1,704,830	61,781	1,766,611	61,781	1,828,392
15	141206	Struct and Improv Trans Dist Plt	292,417	2,389 [2]	294,806		294,806	9,627	304,433	9,627	314,061	9,627	323,688
16	141207	Struct and Improv Collect Plant	-	-	-		-	-	-	-	-	-	-
17	141208	Struct and Improv Pump Plant	-	-	-		-	-	-	-	-	-	-
18	141209	Struct and Improv Treatment Plant	-	-	-		-	-	-	-	-	-	-
19	141210	Struct and Improv Reclaim WTP	-	-	-		-	-	-	-	-	-	-
20	141211	Struct and Improv Reclaim Wtr Dist	-	-	-		-	-	-	-	-	-	-
21	141212	Struct and Improv Production	-	-	-		-	-	-	-	-	-	-
22	141213	Struct and Improv Natural Gas	-	-	-		-	-	-	-	-	-	-
23	141214	Struct and Improv Transmissions	-	-	-		-	-	-	-	-	-	-
24	141215	Struct and Improv Distribution	-	-	-		-	-	-	-	-	-	-
25	141216	Struct and Improv Electrical	-	-	-		-	-	-	-	-	-	-
26	141217	Struct and Improv Propane	-	-	-		-	-	-	-	-	-	-
27	141218	Struct and Improv Municipal	-	-	-		-	-	-	-	-	-	-
28	141219	Struct and Improv Biomass	-	-	-		-	-	-	-	-	-	-
29	141220	Struct and Improv Office	586,209	244,803 [1],[2]	831,012		831,012	-	831,012	-	831,012	-	831,012
30	141221	Collecting Reservoirs	14,695	717,687	732,382		732,382	-	732,382	-	732,382	-	732,382
31	141222	Lake, River, Other Intakes	-	-	-		-	-	-	-	-	-	-
32	141223	Wells and Springs	14,816,649	31,115 [2]	14,847,765		14,847,765	610,003	15,457,767	1,016,006	16,473,773	503,001	16,976,774
33	141224	Infiltration Gallery	45,185	-	45,185		45,185	-	45,185	-	45,185	-	45,185
34	141225	Supply Mains	788,813	74,366 [2]	863,179		863,179	109,500	972,680	109,500	1,082,180	109,500	1,191,680
35	141226	Power Generation Equipment	162,616	4,857 [2]	167,472		167,472	619	168,091	619	168,710	619	169,329
36	141227	Electric Pump Equip Src Pump	2,947,582	82,461 [2]	3,030,044		3,030,044	58,135	3,088,178	58,135	3,146,313	58,135	3,204,447
37	141228	Electric Pump Equip WTP	9,181,808	208,094 [2]	9,389,902		9,389,902	339,449	9,729,351	403,633	10,132,984	288,102	10,421,086
38	141229	Electric Pump Equip Trans Dist	3,901,287	895,639 [2]	4,796,927		4,796,927	102,679	4,899,606	102,679	5,002,286	102,679	5,104,965
39	141230	Water Treatment Equipment	5,809,668	384,494 [2]	6,194,162		6,194,162	476,644	6,670,806	250,292	6,921,098	173,402	7,094,500
40	141231	Dist Resv and Standpipes	8,880,598	58,316 [2]	8,938,914		8,938,914	149,863	9,088,777	141,824	9,230,601	138,379	9,368,981
41	141232	Trans and Distr Mains	35,934,794	516,345 [2]	36,451,139		36,451,139	4,786,370	41,237,509	2,043,532	43,281,040	4,194,544	47,475,584
42	141233	Service Lines	14,553,864	614,916 [2]	15,168,780		15,168,780	856,701	16,025,481	856,701	16,882,182	856,701	17,738,883
43	141234	Meters	6,513,671	42,553 [2]	6,556,225		6,556,225	1,170,536	7,726,761	2,679,076	10,405,837	1,290,136	11,695,972
44	141235	Meter Installations	2,058,176	43,542 [2]	2,101,717		2,101,717	52,168	2,153,885	52,168	2,206,053	52,168	2,258,220
45	141236	Hydrants	1,414,673	43,796 [2]	1,458,469		1,458,469	56,488	1,514,957	56,488	1,571,445	56,488	1,627,934
46	141237	Backflow Prevention Devices	45,312	16,215 [2]	61,528		61,528	2,170	63,698	2,170	65,868	2,170	68,038
47	141238	Power Gen Equip Coll Plt	-	-	-		-	-	-	-	-	-	-
48	141239	Power Gen Equip Pump Plt	-	-	-		-	-	-	-	-	-	-
49	141240	Power Gen Equip Treat Plt	-	-	-		-	-	-	-	-	-	-
50	141241	Sewer Force Main	-	-	-		-	-	-	-	-	-	-
51	141242	Sewer Gravity Main	-	-	-		-	-	-	-	-	-	-
52	141243	Manholes	-	-	-		-	-	-	-	-	-	-
53	141244	Special Collection Structures	-	-	-		-	-	-	-	-	-	-
54	141245	Service to Customers	-	-	-		-	-	-	-	-	-	-
55	141246	Flow Measure Devices	-	-	-		-	-	-	-	-	-	-

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-1a
Updated 09/19/2022

Water Plant in Service			CWS - NC Uniform		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]
56	141247	Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
57	141248	Receiving Wells	176,744	-	176,744	-	176,744	-	176,744	-	176,744	-	176,744
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
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	23,751	-	23,751	-	23,751	-	23,751	-	23,751	-	23,751
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	260	-	260	-	260	-	260	-	260	-	260
78	141269	Other and Misc Equip WTP	21,784	3,185	24,969	-	24,969	-	24,969	-	24,969	-	24,969
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
80	141271	Other Tangible Plant	38,399	10,327	48,727	-	48,727	-	48,727	-	48,727	-	48,727
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	207,809	-	207,809	-	207,809	-	207,809	-	207,809	-	207,809
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	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)
103	141298	FA default	-	-	-	-	-	-	-	-	-	-	-
104	141299	Utility Plant Clearing	-	(0)	(0)	-	(0)	-	(0)	-	(0)	-	(0)
105	141301	Building	-	-	-	-	-	-	-	-	-	-	-
106	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
107	141303	Office Furniture	588,937	(10,487)	578,450	-	578,450	-	578,450	-	578,450	-	578,450
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-
109	141305	Stores Equipment	16,175	292	16,466	-	16,466	2,530	18,997	2,530	21,527	2,530	24,057
110	141306	Lab Equipment	131,549	401	131,950	-	131,950	1,583	133,534	1,583	135,117	1,583	136,700

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-1a
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Water Plant in Service			CWS - NC Uniform										
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]
111	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
112	141308	Tool Shop Equipment	1,081,618	8,897	[1],[2] 1,090,515	1,090,515	1,090,515	6,429	1,096,943	6,429	1,103,372	6,429	1,109,800
113	141309	Power Operated Equipment	363,217	11,654	[2] 374,871	374,871	374,871	6,540	381,411	6,540	387,951	6,540	394,492
114	141310	Communications Equipment	313,787	12,841	[1],[2] 326,628	326,628	326,628	366,372	693,000	381,811	1,074,811	161,656	1,236,467
115	141311	Misc Equipment	200,698	15,193	[2] 215,890	215,890	215,890	8,266	224,156	8,266	232,422	8,266	240,688
116	141399	Building and Equipment Clearing	-	0	0	0	0	-	0	-	0	-	0
117	141401	Vehicles	2,053,046	276,107	[1],[2] 2,329,153	2,329,153	2,329,153	-	2,329,153	-	2,329,153	-	2,329,153
118	141499	Vehicles Clearing	-	(0)	(0)	(0)	(0)	-	(0)	-	(0)	-	(0)
119	141501	Computer Hardware	702	(37)	[1] 665	665	665	-	665	-	665	-	665
120	141502	Desktop/Laptop Computers	15,859	40,053	[1] 55,912	55,912	55,912	-	55,912	-	55,912	-	55,912
121	141503	Mainframe Computers	133,851	(5,733)	[1] 128,118	128,118	128,118	-	128,118	-	128,118	-	128,118
122	141504	Mini Comp Wtr	1,303,576	(36,690)	[1] 1,266,886	1,266,886	1,266,886	-	1,266,886	-	1,266,886	-	1,266,886
123	141601	Computer Software	104,466	6,861	[1] 111,328	111,328	111,328	-	111,328	-	111,328	-	111,328
124	141602	Comp Systems	3,323,886	(168,429)	[1] 3,155,458	3,155,458	3,155,458	-	3,155,458	-	3,155,458	-	3,155,458
125	141603	Micro Systems	65,896	(2,956)	[1] 62,940	62,940	62,940	-	62,940	-	62,940	-	62,940
126	141699	Computer Clearing	-	0	0	0	0	-	0	-	0	-	0
127		Total Plant in Service - Water	126,050,522	4,411,925	130,462,447	-	130,462,447	9,448,848	139,911,295	9,233,912	149,145,207	8,619,798	157,765,005

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-1a
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Sewer Plant in Service			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	WSIP 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	39,167	-	39,167	-	39,167	-	39,167	-	39,167	-	39,167
135	141108	Land and Rights Reclaim	1,150	-	1,150	-	1,150	-	1,150	-	1,150	-	1,150
136	141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-
137	141201	Organization	883,492	-	883,492	-	883,492	-	883,492	-	883,492	-	883,492
138	141202	Franchises	127,476	-	127,476	-	127,476	-	127,476	-	127,476	-	127,476
139	141203	Struct and Improv General Plant	1,683,989	25,430 [2]	1,709,419	-	1,709,419	26,092	1,735,511	26,092	1,761,604	26,092	1,787,696
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	104,581	4,356 [2]	108,937	-	108,937	4,252	113,189	4,252	117,441	4,252	121,693
144	141208	Struct and Improv Pump Plant	11,318,289	125,558 [2]	11,443,848	-	11,443,848	197,102	11,640,949	1,375,080	13,016,029	1,126,682	14,142,711
145	141209	Struct and Improv Treatment Plant	20,050,256	22,537 [2]	20,072,794	-	20,072,794	4,503,606	24,576,399	8,479,048	33,055,447	9,463,584	42,519,032
146	141210	Struct and Improv Reclaim WTP	3,271	-	3,271	-	3,271	-	3,271	-	3,271	-	3,271
147	141211	Struct and Improv Reclaim Wtr Dist	180,481	16 [2]	180,497	-	180,497	196	180,694	196	180,890	196	181,087
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	322,724	4,120 [1]	326,844	-	326,844	-	326,844	-	326,844	-	326,844
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	297,974	772	298,745	-	298,745	-	298,745	-	298,745	-	298,745
163	141227	Electric Pump Equip Src Pump	-	-	-	-	-	-	-	-	-	-	-
164	141228	Electric Pump Equip WTP	-	-	-	-	-	-	-	-	-	-	-
165	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
166	141230	Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-
167	141231	Dist Resv and Standpipes	20,648	(75)	20,573	-	20,573	-	20,573	-	20,573	-	20,573
168	141232	Trans and Distr Mains	68,271	(248)	68,023	-	68,023	-	68,023	-	68,023	-	68,023
169	141233	Service Lines	935	20 [2]	955	-	955	241	1,196	241	1,436	241	1,677
170	141234	Meters	-	-	-	-	-	-	-	-	-	-	-
171	141235	Meter Installations	-	-	-	-	-	-	-	-	-	-	-
172	141236	Hydrants	-	-	-	-	-	-	-	-	-	-	-
173	141237	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-
174	141238	Power Gen Equip Coll Plt	107,623	-	107,623	-	107,623	-	107,623	-	107,623	-	107,623
175	141239	Power Gen Equip Pump Plt	53,341	14 [2]	53,355	-	53,355	169	53,524	169	53,693	169	53,862
176	141240	Power Gen Equip Treat Plt	308,117	6,287 [2]	314,404	-	314,404	14,248	328,651	14,248	342,899	71,683	414,582
177	141241	Sewer Force Main	3,864,919	608,705 [2]	4,473,624	-	4,473,624	86,855	4,560,479	86,855	4,647,334	86,855	4,734,188
178	141242	Sewer Gravity Main	18,387,484	2,054,567 [2]	20,442,051	-	20,442,051	2,026,606	22,468,657	797,420	23,266,077	976,868	24,242,946
179	141243	Manholes	1,706,858	52,144 [2]	1,759,001	-	1,759,001	93,055	1,852,056	93,055	1,945,111	93,055	2,038,165
180	141244	Special Collection Structures	7,032	21 [2]	7,053	-	7,053	253	7,306	253	7,559	253	7,812
181	141245	Service to Customers	2,179,151	86,014 [2]	2,265,165	-	2,265,165	201,281	2,466,446	201,281	2,667,728	201,281	2,869,009

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-1a
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Sewer Plant in Service			CWS - NC Uniform			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	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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
182	141246	Flow Measure Devices	143,165	3,084 [2]	146,249		146,249	6,182	152,431	6,182	158,613	6,182	164,795
183	141247	Flow Measure Install	1,106	2 [2]	1,107		1,107	18	1,126	18	1,144	18	1,162
184	141248	Receiving Wells	211,824	25,449 [2]	237,273		237,273	39,459	276,732	39,459	316,191	39,459	355,650
185	141249	Pumping Equip Pump Plt	4,835,081	323,264 [2]	5,158,346		5,158,346	187,360	5,345,705	187,360	5,533,065	187,360	5,720,425
186	141250	Pumping Equip Reclaim WTP	37,868	1,869 [2]	39,737		39,737	1,047	40,784	1,047	41,831	1,047	42,878
187	141251	Pumping Equip Rcl Wtr Dist	80,351	3,427 [2]	83,778		83,778	3,867	87,645	3,867	91,512	3,867	95,379
188	141252	Treat/Disp Equip Lagoon	595,059	3,214 [2]	598,272		598,272	6,408	604,680	6,408	611,088	6,408	617,496
189	141253	Treat/Disp Equip Trt Plt	19,453,877	132,773 [2]	19,586,650		19,586,650	786,085	20,372,735	1,925,148	22,297,883	425,324	22,723,207
190	141254	Treat/Disp Equip Rclm Wtr	16,414	13,760 [2]	30,174		30,174	9,440	39,614	9,440	49,054	9,440	58,494
191	141255	Plant Sewers Treatment Plt	17,924,214	42,634 [2]	17,966,849		17,966,849	53,320	18,020,168	53,320	18,073,488	53,320	18,126,808
192	141256	Plant Sewers Reclaim Wtr	5,802	2,277 [2]	8,079		8,079	168	8,247	168	8,415	168	8,583
193	141257	Outfall Lines	645,213	15,146 [2]	660,360		660,360	42,842	703,201	42,842	746,043	42,842	788,884
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	3,507	2 [2]	3,509		3,509	24	3,532	24	3,556	24	3,580
200	141264	Reuse Transmission and Dist	85,783	36,199 [2]	121,981		121,981	10,345	132,327	10,345	142,672	10,345	153,017
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	14,761	194 [2]	14,955		14,955	2,326	17,281	2,326	19,607	2,326	21,933
208	141272	Other Plant Collection	21,466	798 [2]	22,264		22,264	132	22,396	132	22,528	132	22,661
209	141273	Other Plant Pump	471,049	3,094 [2]	474,143		474,143	1,409	475,553	1,409	476,962	1,409	478,371
210	141274	Other Plant Treatment	340,035	1,401 [2]	341,436		341,436	15,489	356,925	15,489	372,415	15,489	387,904
211	141275	Other Plant Reclaim Water Trt	650	-	650		650	-	650	-	650	-	650
212	141276	Other Plant Reclaim Water Dist	460	-	460		460	-	460	-	460	-	460
213	141277	Other Plant	-	-	-		-	-	-	-	-	-	-
214	141278	Plant Alloc	526,952	-	526,952		526,952	-	526,952	-	526,952	-	526,952
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	(227,990)	-	(227,990)		(227,990)	-	(227,990)	-	(227,990)	-	(227,990)
230	141298	FA default	-	-	-		-	-	-	-	-	-	-
231	141299	Utility Plant Clearing	-	(0)	(0)		(0)	-	(0)	-	(0)	-	(0)
232	141301	Building	-	-	-		-	-	-	-	-	-	-
233	141302	Leasehold Improvement	-	-	-		-	-	-	-	-	-	-
234	141303	Office Furniture	336,598	(6,993) [1]	329,606		329,606	-	329,606	-	329,606	-	329,606
235	141304	Office Equipment	-	-	-		-	-	-	-	-	-	-
236	141305	Stores Equipment	7,075	1,218 [1],[2]	8,293		8,293	839	9,131	839	9,970	839	10,809

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-1a
Updated 09/19/2022

Sewer Plant in Service			CWS - NC Uniform												
Line No.	Account	Description	Base Case			Base Case		WSIP		WSIP		WSIP		WSIP	
			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]		
237	141306	Lab Equipment	194,916	3,214	[2]	198,130	198,130	3,909	202,039	3,909	205,949	3,909	209,858		
238	141307	Rental Equipment	-	-		-	-	-	-	-	-	-	-		
239	141308	Tool Shop Equipment	552,921	19,112	[1],[2]	572,033	572,033	4,108	576,141	4,108	580,249	4,108	584,358		
240	141309	Power Operated Equipment	460,437	20,874	[2]	481,312	481,312	19,614	500,926	19,614	520,540	19,614	540,155		
241	141310	Communications Equipment	187,294	9,804	[1],[2]	197,098	197,098	5,967	203,065	5,967	209,033	5,967	215,000		
242	141311	Misc Equipment	41,714	30,241	[2]	71,955	71,955	7,480	79,435	7,480	86,915	7,480	94,396		
243	141399	Building and Equipment Clearing	-	0		0	0	-	0	-	0	-	0		
244	141401	Vehicles	1,224,859	164,727	[1]	1,389,586	1,389,586	-	1,389,586	-	1,389,586	-	1,389,586		
245	141499	Vehicles Clearing	-	(0)		(0)	(0)	-	(0)	-	(0)	-	(0)		
246	141501	Computer Hardware	419	(22)	[1]	397	397	-	397	-	397	-	397		
247	141502	Desktop/Laptop Computers	9,462	23,896	[1]	33,357	33,357	-	33,357	-	33,357	-	33,357		
248	141503	Mainframe Computers	79,857	(3,420)	[1]	76,436	76,436	-	76,436	-	76,436	-	76,436		
249	141504	Mini Comp Wtr	777,721	(21,889)	[1]	755,832	755,832	-	755,832	-	755,832	-	755,832		
250	141601	Computer Software	62,325	4,093	[1]	66,419	66,419	-	66,419	-	66,419	-	66,419		
251	141602	Comp Systems	1,983,050	(100,485)	[1]	1,882,565	1,882,565	-	1,882,565	-	1,882,565	-	1,882,565		
252	141603	Micro Systems	39,314	(1,764)	[1]	37,550	37,550	-	37,550	-	37,550	-	37,550		
253	141699	Computer Clearing	-	0		0	0	-	0	-	0	-	0		
254		Total Plant in Service - Sewer	112,861,840	3,741,429		116,603,269	-	116,603,269	8,361,794	124,965,063	13,425,092	138,390,155	151,288,445		

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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-1a
Updated 09/19/2022

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-2a
Updated 09/19/2022

Water			CWS - NC Uniform										
Accumulated Depreciation													
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	142299	Acc Dep - Land	-	-	-	-	-	-	-	-	-	-	-
2	142201	Acc Dep - Organization	(240,897)	(6,055) [2]	(246,952)	(246,952)	(246,952)	(12,114)	(259,066)	(12,114)	(271,181)	(12,114)	(283,295)
3	142202	Acc Dep - Franchises	(62,101)	(2,869) [2]	(64,970)	(64,970)	(64,970)	(5,738)	(70,708)	(5,738)	(76,446)	(5,738)	(82,184)
4	142203	Acc Dep - Struct and Improv General Plant	(73,028)	(3,376) [2]	(76,404)	(76,404)	(76,404)	(6,389)	(82,793)	(6,709)	(89,502)	(7,045)	(96,547)
5	142204	Acc Dep - Struct and Improv Service Supplies	(1,174,484)	(42,940) [2]	(1,217,424)	(1,217,424)	(1,217,424)	(64,096)	(1,281,520)	30,448	(1,251,072)	(66,061)	(1,317,133)
6	142205	Acc Dep - Struct and Improv Water Treat Plt	(252,970)	4,148 [2]	(248,822)	(248,822)	(248,822)	(25,016)	(273,839)	(26,192)	(300,030)	(27,427)	(327,458)
7	142206	Acc Dep - Struct and Improv Trans Dist Plt	22,515	(2,478) [2]	19,837	19,837	19,837	(4,674)	15,164	(4,857)	10,307	(5,049)	5,257
8	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	-	-	-
9	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-	-	-	-	-	-	-
10	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
11	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
12	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
13	142220	Acc Dep - Struct and Improv Office	(177,447)	(20,363) [1],[2]	(197,810)	(197,810)	(197,810)	(83,101)	(280,911)	(83,101)	(364,012)	(83,101)	(447,113)
14	142221	Acc Dep - Collecting Reservoirs	2,922	(6,140) [2]	(3,218)	(3,218)	(3,218)	(14,648)	(17,866)	(14,648)	(32,513)	(14,648)	(47,161)
15	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-
16	142223	Acc Dep - Wells and Springs	(5,941,924)	(142,802) [2]	(6,084,726)	(6,084,726)	(6,084,726)	(280,346)	(6,365,071)	(283,143)	(6,648,215)	(318,802)	(6,967,017)
17	142224	Acc Dep - Infiltration Gallery	(13,030)	(565) [2]	(13,595)	(13,595)	(13,595)	(1,130)	(14,724)	(1,130)	(15,854)	(1,130)	(16,983)
18	142225	Acc Dep - Supply Mains	(21,088)	6,683 [2]	(14,405)	(14,405)	(14,405)	(5,870)	(20,275)	(6,912)	(27,187)	(8,007)	(35,194)
19	142226	Acc Dep - Power Generation Equipment	(83,116)	(8,275) [2]	(91,391)	(91,391)	(91,391)	(16,104)	(107,496)	(16,163)	(123,659)	(20,623)	(144,282)
20	142227	Acc Dep - Electric Pump Equip Src Pump	(1,735,700)	(118,308) [2]	(1,854,008)	(1,854,008)	(1,854,008)	(322,144)	(2,176,152)	(330,048)	(2,506,200)	(338,355)	(2,844,556)
21	142228	Acc Dep - Electric Pump Equip WTP	(2,126,427)	(96,284) [2]	(2,222,711)	(2,222,711)	(2,222,711)	(217,950)	(2,440,661)	(230,996)	(2,671,657)	(241,872)	(2,913,529)
22	142229	Acc Dep - Electric Pump Equip Trans Dist	(2,349,059)	(272,225) [2]	(2,621,284)	(2,621,284)	(2,621,284)	(489,696)	(3,110,979)	(503,655)	(3,614,635)	(518,328)	(4,132,963)
23	142230	Acc Dep - Water Treatment Equipment	(737,346)	(42,442) [2]	(779,788)	(779,788)	(779,788)	(99,301)	(879,089)	(108,666)	(987,755)	(113,402)	(1,101,156)
24	142231	Acc Dep - Dist Resv and Standpipes	(2,006,651)	(77,748) [2]	(2,084,399)	(2,084,399)	(2,084,399)	(161,701)	(2,246,100)	(165,531)	(2,411,632)	(168,737)	(2,580,369)
25	142232	Acc Dep - Trans and Distr Mains	(6,364,041)	(105,266) [2]	(6,469,307)	(6,469,307)	(6,469,307)	(353,706)	(6,823,014)	(361,093)	(7,184,107)	(366,278)	(7,550,385)
26	142233	Acc Dep - Service Lines	(1,284,075)	(32,101) [2]	(1,316,177)	(1,316,177)	(1,316,177)	(171,329)	(1,487,506)	(187,631)	(1,675,137)	(204,765)	(1,879,901)
27	142234	Acc Dep - Meters	(1,667,388)	(100,602) [2]	(1,767,990)	(1,767,990)	(1,767,990)	421,005	(1,346,984)	1,184,353	(162,631)	343,892	181,261
28	142235	Acc Dep - Meter Installations	(695,506)	(24,216) [2]	(719,721)	(719,721)	(719,721)	(41,949)	(761,670)	(43,602)	(805,272)	(45,339)	(850,611)
29	142236	Acc Dep - Hydrants	(332,884)	(16,388) [2]	(349,273)	(349,273)	(349,273)	(21,896)	(371,169)	(23,240)	(394,408)	(24,652)	(419,060)
30	142237	Acc Dep - Backflow Prevention Devices	(2,885)	259 [2]	(2,626)	(2,626)	(2,626)	(605)	(3,231)	(811)	(4,042)	(1,028)	(5,070)
31	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-	-	-
32	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
33	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-	-	-
34	142241	Acc Dep - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
35	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
36	142243	Acc Dep - Manholes	-	-	-	-	-	-	-	-	-	-	-
37	142244	Acc Dep - Special Collection Structures	-	-	-	-	-	-	-	-	-	-	-
38	142245	Acc Dep - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
39	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
40	142247	Acc Dep - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
41	142248	Acc Dep - Receiving Wells	(3,240)	(1,767) [2]	(5,008)	(5,008)	(5,008)	(3,535)	(8,543)	(3,535)	(12,077)	(3,535)	(15,612)
42	142249	Acc Dep - Pumping Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
43	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
44	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
45	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-	-	-	-
46	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-	-	-	-
47	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-	-	-	-
48	142255	Acc Dep - Plant Sewers Treatment Plt	(7,571)	(297) [2]	(7,868)	(7,868)	(7,868)	(594)	(8,462)	(594)	(9,056)	(594)	(9,650)
49	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-	-	-	-
50	142257	Acc Dep - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
51	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-	-	-	-
52	142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-	-	-	-
53	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-
54	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-	-	-	-	-	-	-
55	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-	-	-	-	-	-	-
56	142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-	-	-	-	-
57	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-
58	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-
59	142268	Acc Dep - Other and Misc Equip Source Supply	(87)	(3) [2]	(90)	(90)	(90)	(7)	(96)	(7)	(103)	(7)	(109)

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-2a
Updated 09/19/2022

			CWS - NC Uniform														
			Accumulated Depreciation			Base Case		Base Case		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	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]				
60	142269	Acc Dep - Other and Misc Equip WTP	(2,313)	(303)	[2]	(2,616)	(2,616)	(624)	(3,240)	(624)	(3,865)	(624)	(4,489)				
61	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-		-	-	-	-	-	-	-	-				
62	142271	Acc Dep - Other Tangible Plant	(520,879)	(579)	[2]	(521,459)	(521,459)	(1,218)	(522,677)	(1,218)	(523,895)	(1,218)	(525,113)				
63	142272	Acc Dep - Other Plant Collection	-	-		-	-	-	-	-	-	-	-				
64	142273	Acc Dep - Other Plant Pump	-	-		-	-	-	-	-	-	-	-				
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	(25,399)	(6,928)	[2]	(32,327)	(32,327)	(13,861)	(46,187)	(13,861)	(60,048)	(13,861)	(73,909)				
70	142292	Acc Dep - Non-Utility Property	-	-		-	-	-	-	-	-	-	-				
71	142293	Acc Dep - Plant Held for Future Use	-	-		-	-	-	-	-	-	-	-				
72	142303	Acc Dep - Office Furniture	(445,624)	(12,573)	[1],[2]	(458,197)	(458,197)	(57,845)	(516,042)	(57,845)	(573,887)	(57,845)	(631,732)				
73	142304	Acc Dep - Office Equipment	-	-		-	-	-	-	-	-	-	-				
74	142305	Acc Dep - Stores Equipment	30	(160)	[1],[2]	(130)	(130)	743	613	662	1,275	578	1,853				
75	142306	Acc Dep - Lab Equipment	(104,519)	(6,333)	[2]	(110,853)	(110,853)	(10,186)	(121,038)	(10,336)	(131,375)	(10,495)	(141,869)				
76	142308	Acc Dep - Tool Shop Equipment	(655,810)	(26,486)	[1],[2]	(682,296)	(682,296)	(48,458)	(730,754)	(48,764)	(779,518)	(49,085)	(828,604)				
77	142309	Acc Dep - Power Operated Equipment	(168,026)	(16,799)	[2]	(184,824)	(184,824)	(30,696)	(215,521)	(31,318)	(246,839)	(31,972)	(278,811)				
78	142310	Acc Dep - Communications Equipment	(313,680)	(8,083)	[1],[2]	(321,763)	(321,763)	43,849	(277,914)	(45,685)	(323,598)	(95,605)	(419,204)				
79	142311	Acc Dep - Misc Equipment	(54,387)	6,901	[2]	(47,486)	(47,486)	(4,461)	(51,947)	(4,723)	(56,670)	(4,998)	(61,668)				
80	142401	Acc Dep - Vehicles	(1,595,975)	(83,479)	[1],[2]	(1,679,454)	(1,679,454)	(248,391)	(1,927,845)	(248,391)	(2,176,235)	(248,391)	(2,424,626)				
81	142501	Acc Dep - Computer Hardware	(180)	(50)	[1]	(230)	(230)	-	(230)	-	(230)	-	(230)				
82	142502	Acc Dep - Desktop/Laptop Computers	(1,653)	(3,649)	[1]	(5,302)	(5,302)	-	(5,302)	-	(5,302)	-	(5,302)				
83	142503	Acc Dep - Mainframe Computers	(136,798)	5,706	[1]	(131,092)	(131,092)	-	(131,092)	-	(131,092)	-	(131,092)				
84	142504	Acc Dep - Mini Comp Wtr	(1,151,756)	(26,253)	[1]	(1,178,010)	(1,178,010)	-	(1,178,010)	-	(1,178,010)	-	(1,178,010)				
85	142601	Acc Dep - Computer Software	(24,700)	(11,161)	[1]	(35,861)	(35,861)	-	(35,861)	-	(35,861)	-	(35,861)				
86	142602	Acc Dep - Comp Systems	(2,926,550)	107,366	[1]	(2,819,184)	(2,819,184)	-	(2,819,184)	-	(2,819,184)	-	(2,819,184)				
87	142603	Acc Dep - Micro Systems	(67,347)	2,943	[1]	(64,404)	(64,404)	-	(64,404)	-	(64,404)	-	(64,404)				
88		Total Accumulated Depreciation - Water	(35,523,277)	(1,192,338)		(36,715,615)	-	(36,715,615)	(2,353,782)	(39,069,396)	(1,667,417)	(40,736,813)	(2,766,261)	(43,503,074)			

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-2a
Updated 09/19/2022

Sewer			CWS - NC Uniform											
Line No.	Account	Description	Accumulated Depreciation		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	
			Total Per Books	Pro-Forma Adjustment										[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]	
146	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-	
147	142269	Acc Dep - Other and Misc Equip WIP	-	-	-	-	-	-	-	-	-	-	-	
148	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	
149	142271	Acc Dep - Other Tangible Plant	25,577	(102)	[2]	25,474	25,474	583	26,057	528	26,585	470	27,055	
150	142272	Acc Dep - Other Plant Collection	(6,802)	(266)	[2]	(7,068)	(7,068)	(425)	(7,493)	(427)	(7,920)	(430)	(8,350)	
151	142273	Acc Dep - Other Plant Pump	(18,810)	(5,901)	[2]	(24,711)	(24,711)	(11,596)	(36,307)	(11,630)	(47,936)	(11,665)	(59,601)	
152	142274	Acc Dep - Other Plant Treatment	(17,431)	(3,999)	[2]	(21,430)	(21,430)	(5,705)	(27,135)	(6,074)	(33,208)	(6,461)	(39,669)	
153	142275	Acc Dep - Other Plant Reclaim Water Trt	(212)	(8)	[2]	(221)	(221)	(16)	(237)	(16)	(253)	(16)	(269)	
154	142276	Acc Dep - Other Plant Reclaim Water Dist	(147)	(6)	[2]	(153)	(153)	(11)	(164)	(11)	(176)	(11)	(187)	
155	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-	
156	142278	Acc Dep - Plant Alloc	(64,406)	(17,567)	[2]	(81,972)	(81,972)	(35,148)	(117,120)	(35,148)	(152,268)	(35,148)	(187,415)	
157	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	
158	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	
159	142303	Acc Dep - Office Furniture	(242,626)	(6,994)	[1],[2]	(249,620)	(249,620)	(32,961)	(282,581)	(32,961)	(315,541)	(32,961)	(348,502)	
160	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
161	142305	Acc Dep - Stores Equipment	329	(91)	[1],[2]	238	238	152	389	125	514	97	612	
162	142306	Acc Dep - Lab Equipment	(61,089)	(5,897)	[2]	(66,986)	(66,986)	(12,381)	(79,367)	(12,753)	(92,120)	(13,144)	(105,265)	
163	142308	Acc Dep - Tool Shop Equipment	(307,336)	(13,225)	[1],[2]	(320,561)	(320,561)	(24,724)	(345,285)	(24,920)	(370,204)	(25,125)	(395,329)	
164	142309	Acc Dep - Power Operated Equipment	24,496	(4,683)	[2]	19,813	19,813	(27,764)	(7,951)	(29,630)	(37,582)	(31,592)	(69,174)	
165	142310	Acc Dep - Communications Equipment	(153,772)	(5,442)	[1],[2]	(159,214)	(159,214)	(13,514)	(172,728)	(14,082)	(186,809)	(14,678)	(201,488)	
166	142311	Acc Dep - Misc Equipment	(2,777)	15,304	[2]	12,527	12,527	73	12,600	(164)	12,436	(413)	12,023	
167	142401	Acc Dep - Vehicles	(903,165)	(48,325)	[1],[2]	(951,490)	(951,490)	(148,197)	(1,099,687)	(148,197)	(1,247,885)	(148,197)	(1,396,082)	
168	142501	Acc Dep - Computer Hardware	(101)	(28)	[1]	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	
169	142502	Acc Dep - Desktop/Laptop Computers	(929)	(2,046)	[1]	(2,975)	(2,975)	-	(2,975)	-	(2,975)	-	(2,975)	
170	142503	Acc Dep - Mainframe Computers	(76,910)	3,448	[1]	(73,462)	(73,462)	-	(73,462)	-	(73,462)	-	(73,462)	
171	142504	Acc Dep - Mini Comp Wtr	(646,729)	(12,323)	[1]	(659,051)	(659,051)	-	(659,051)	-	(659,051)	-	(659,051)	
172	142601	Acc Dep - Computer Software	(13,887)	(6,217)	[1]	(20,104)	(20,104)	-	(20,104)	-	(20,104)	-	(20,104)	
173	142602	Acc Dep - Comp Systems	(1,665,565)	51,086	[1]	(1,614,479)	(1,614,479)	-	(1,614,479)	-	(1,614,479)	-	(1,614,479)	
174	142603	Acc Dep - Micro Systems	(37,863)	1,777	[1]	(36,087)	(36,087)	-	(36,087)	-	(36,087)	-	(36,087)	
175		Total Accumulated Depreciation - Sewer	(28,498,585)	(1,184,607)		(29,683,192)	-	(29,683,192)	(1,599,755)	(31,282,947)	(644,293)	(31,927,240)	(1,347,117)	(33,274,358)

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-2a
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

Water		CWS - NC Uniform										
Cash Working Capital												
Line No.	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	Maintenance expenses, less purchased water	2,961,756.36	87,224	3,048,981	-	3,048,981	747,395	3,796,376	56,274	3,852,649	55,968	3,908,617
2	General expenses	8,679,926.70	1,042,114	9,722,041	-	9,722,041	549,606	10,271,647	330,113	10,601,760	338,177	10,939,937
3	Total cash working capital expenses	11,641,683.06	1,129,339	12,771,022	-	12,771,022	1,297,001	14,068,023	386,387	14,454,409	394,145	14,848,555
4												
5	Cash Working Capital (Line 3 multiplied by 1/8)	1,455,210.38 [3]	141,167 [3]	1,596,378	-	1,596,378	162,125	1,758,503	48,298	1,806,801	49,268	1,856,069

Sewer		CWS - NC Uniform										
Cash Working Capital												
Line No.	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]
6	Maintenance expenses, less purchased water	3,324,698.79	44,599	3,369,297	-	3,369,297	287,298	3,656,596	86,483	3,743,078	(112,756)	3,630,322
7	General expenses	5,202,785.61	536,096	5,738,882	-	5,738,882	320,372	6,059,254	180,580	6,239,834	183,976	6,423,810
8	Total cash working capital expenses	8,527,484.40	580,695	9,108,179	-	9,108,179	607,670	9,715,849	267,063	9,982,912	71,221	10,054,133
9												
10	Cash Working Capital (Line 8 multiplied by 1/8)	1,065,935.55 [3]	72,587 [3]	1,138,522	-	1,138,522	75,959	1,214,481	33,383	1,247,864	8,903	1,256,767

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- 884, Sub 400
 Summary of Rate Case Adjustments
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4a
 Updated 09/19/2022

Water Contributions in Aid of Construction			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C]	Base Case Proposed Increase [D]	Base Case Total After Increase [E]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Requirement [G]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Requirement [I]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Requirement [K]
				-(A)+[B]	-(A)+[B]	-(C)+[D]	-(C)+[F]	-(G)+[H]	-(I)+[J]				
1	141899	CIAC-Clearing	-	0	0	-	0	-	0	-	0	-	0
2	271001	CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-
3	271002	CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
4	271003	CIAC - Structure/Improvement Sec Supply	(51,493)	-	(51,493)	-	(51,493)	-	(51,493)	-	(51,493)	-	(51,493)
5	271004	CIAC - Structure/Improvement WTP	(43,000)	-	(43,000)	-	(43,000)	-	(43,000)	-	(43,000)	-	(43,000)
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 DIST	-	-	-	-	-	-	-	-	-	-	-
17	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
18	271017	CIAC - Wells and Springs	(1,013,273)	-	(1,013,273)	-	(1,013,273)	-	(1,013,273)	-	(1,013,273)	-	(1,013,273)
19	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
20	271019	CIAC - Electric Pump Equipment Sec. Pump	(27,158)	-	(27,158)	-	(27,158)	-	(27,158)	-	(27,158)	-	(27,158)
21	271020	CIAC - Electric Pump Equipment WTP	(86,987)	-	(86,987)	-	(86,987)	-	(86,987)	-	(86,987)	-	(86,987)
22	271021	CIAC - Electric Pump Equipment Trans Dist	(200,932)	-	(200,932)	-	(200,932)	-	(200,932)	-	(200,932)	-	(200,932)
23	271022	CIAC - Water Treatment Equipment	(47,681)	-	(47,681)	-	(47,681)	-	(47,681)	-	(47,681)	-	(47,681)
24	271023	CIAC - Dist Reser and S	(183,881)	-	(183,881)	-	(183,881)	-	(183,881)	-	(183,881)	-	(183,881)
25	271024	CIAC - Trans and Distr Mains	(2,907,825)	-	(2,907,825)	-	(2,907,825)	-	(2,907,825)	-	(2,907,825)	-	(2,907,825)
26	271025	CIAC - Service Lines	(268,291)	-	(268,291)	-	(268,291)	-	(268,291)	-	(268,291)	-	(268,291)
27	271026	CIAC - Meters	(25,400)	-	(25,400)	-	(25,400)	-	(25,400)	-	(25,400)	-	(25,400)
28	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
29	271028	CIAC - Hydrants	(336,477)	-	(336,477)	-	(336,477)	-	(336,477)	-	(336,477)	-	(336,477)
30	271029	CIAC - Backflow Prevent D	(4,000)	-	(4,000)	-	(4,000)	-	(4,000)	-	(4,000)	-	(4,000)
31	271030	CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-
32	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-
33	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-
34	271033	CIAC - Office Furniture/ Equipment	-	-	-	-	-	-	-	-	-	-	-
35	271034	CIAC - Misc Equipment	(164,750)	-	(164,750)	-	(164,750)	-	(164,750)	-	(164,750)	-	(164,750)
36	271035	CIAC - Other Tangible Plant	(18,508,745)	-	(18,508,745)	-	(18,508,745)	-	(18,508,745)	-	(18,508,745)	-	(18,508,745)
37	271036	CIAC - Tap Fee	(4,594,318)	(7,052) [4]	(4,601,369)	-	(4,601,369)	-	(4,601,369)	-	(4,601,369)	-	(4,601,369)
38	271037	CIAC - Management Fee	(21,294)	(150) [4]	(21,444)	-	(21,444)	-	(21,444)	-	(21,444)	-	(21,444)
39	271038	CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-
40	271039	CIAC - Res Cap Fee	(39,250)	-	(39,250)	-	(39,250)	-	(39,250)	-	(39,250)	-	(39,250)
41	271040	CIAC - Plant Mod Fee	(854,673)	(13,125) [4]	(867,798)	-	(867,798)	-	(867,798)	-	(867,798)	-	(867,798)
42	271041	CIAC - Plant Meter Fee	(277,934)	(6,762) [4]	(284,696)	-	(284,696)	-	(284,696)	-	(284,696)	-	(284,696)
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 Transmission	-	-	-	-	-	-	-	-	-	-	-
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/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
79	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
80	271079	CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
81		Total Gross CIAC - Water	(29,687,361)	(27,088)	(29,684,449)	-	(29,684,449)	-	(29,684,449)	-	(29,684,449)	-	(29,684,449)
82	272001	Acc Amort CIAC - Organization	50,770	-	50,770	-	50,770	-	50,770	-	50,770	-	50,770
83	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
84	272003	Acc Amort CIAC - Structure/Improvement Sec Supply	13,619	616 [4]	14,235	-	14,235	1,030	15,264	1,030	16,294	1,030	17,324

Carolina Water Service, Inc. of North Carolina
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Water Contributions in Aid of Construction			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pre-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue	Rate Year 2 Adjustments	Rate Year 2 Revenue	Rate Year 3 Adjustments	Rate Year 3 Revenue
			[A]	[B]	[C] =([A]+[B])	[D]	[E] =([C]+[D])	[F]	[G] =([C]+[F])	[H]	[I] =([G]+[H])	[J]	[K] =([I]+[J])
85	272004	Acc Amort CIAC - Structure/Improvement WTP	12,018	514	[4]	12,532	12,532	860	13,392	860	14,252	860	15,112
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	425,514	10,673	[4]	436,186	436,186	20,265	456,452	20,265	476,717	20,265	496,983
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
100	272019	Acc Amort CIAC - Electric Pump Equipment See Pump	16,636	603	[4]	17,239	17,239	3,881	21,120	3,881	25,001	3,881	28,882
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	26,654	1,136	[4]	27,791	27,791	2,897	30,687	2,897	33,584	2,897	36,481
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	123,088	4,460	[4]	127,548	127,548	28,713	156,261	28,713	184,974	28,713	213,687
103	272022	Acc Amort CIAC - Water Treatment Equipment	13,286	590	[4]	13,876	13,876	1,192	15,068	1,192	16,260	1,192	17,452
104	272023	Acc Amort CIAC - Dist Resv and S	49,177	2,256	[4]	51,433	51,433	3,678	55,111	3,678	58,789	3,678	62,466
105	272024	Acc Amort CIAC - Trans and Distr Mains	626,168	28,234	[4]	654,403	654,403	29,078	683,481	29,078	712,559	29,078	741,637
106	272025	Acc Amort CIAC - Service Lines	52,465	3,125	[4]	55,590	55,590	5,366	60,956	5,366	66,322	5,366	71,688
107	272026	Acc Amort CIAC - Meters	4,865	389	[4]	5,254	5,254	846	6,100	846	6,946	846	7,792
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
109	272028	Acc Amort CIAC - Hydrants	120,691	3,878	[4]	124,569	124,569	8,412	132,981	8,412	141,393	8,412	149,805
110	272029	Acc Amort CIAC - Backflow Prevent D	3,438	200	[4]	3,638	3,638	400	4,038	400	4,438	400	4,838
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	45,574	2,152	[4]	47,726	47,726	5,486	53,212	5,486	58,698	5,486	64,184
116	272035	Acc Amort CIAC - Other Tangible Plant	9,682,881	225,804	[4]	9,908,685	9,908,685	462,719	10,371,404	462,719	10,834,123	462,719	11,296,841
117	272036	Acc Amort CIAC - Tap Fee	1,262,045	56,471	[4]	1,318,516	1,318,516	126,617	1,445,133	126,617	1,571,750	126,617	1,698,367
118	272037	Acc Amort CIAC - Management Fee	6,102	283	[4]	6,386	6,386	585	6,971	585	7,556	585	8,141
119	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-
120	272039	Acc Amort CIAC - Res Cap Fee	7,543	493	[4]	8,036	8,036	1,072	9,108	1,072	10,180	1,072	11,252
121	272040	Acc Amort CIAC - Plant Mod Fee	213,819	11,279	[4]	225,098	225,098	23,691	248,789	23,691	272,480	23,691	296,171
122	272041	Acc Amort CIAC - Plant Meter Fee	48,869	3,677	[4]	52,546	52,546	7,772	60,318	7,772	68,090	7,772	75,862
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 Install	-	-	-	-	-	-	-	-	-	-	-
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/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
136	272055	Acc Amort CIAC - Treatment/Disp 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 ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
159	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
160	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
161		Total Acc Amortization CIAC - Water	12,803,224	356,834		13,160,058	13,160,058	733,560	13,893,618	733,560	14,627,177	733,560	15,360,737
162		Net CIAC-Water (Line 81 plus Line 161)	(16,854,137)	329,745		(16,524,392)	(16,524,392)	733,560	(15,790,832)	733,560	(15,057,272)	733,560	(14,323,712)

Carolina Water Service, Inc. of North Carolina
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Sewer Contributions in Aid of Construction			CWS - NC Uniform											
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	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
							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] =[C]+[J]	
163	141899	CIAC- Clearing	-	-	-	-	-	-	-	-	-	-	-	-
164	271001	CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-	-
165	271002	CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-	-
166	271003	CIAC - Structure/Improvement See Supply	-	-	-	-	-	-	-	-	-	-	-	-
167	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-	-	-	-	-
168	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-	-
169	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-	-
170	271007	CIAC - Structure/Improvement Pump Plant Ls	(644,068)	-	(644,068)	-	(644,068)	-	(644,068)	-	(644,068)	-	(644,068)	-
171	271008	CIAC - Structure/Improvement Treatment Plant	(402,017)	-	(402,017)	-	(402,017)	-	(402,017)	-	(402,017)	-	(402,017)	-
172	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-	-
173	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-	-
174	271011	CIAC - Structure/Improvement Generator Plant	(15,422,145)	-	(15,422,145)	-	(15,422,145)	-	(15,422,145)	-	(15,422,145)	-	(15,422,145)	-
175	271012	CIAC - Power Generator Equipment C.O.L. Plant	-	-	-	-	-	-	-	-	-	-	-	-
176	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-	-
177	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-	-
178	271015	CIAC - Power Generator Equipment Reclaim DST	-	-	-	-	-	-	-	-	-	-	-	-
179	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-	-
180	271017	CIAC - Wells and Springs	-	-	-	-	-	-	-	-	-	-	-	-
181	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-
182	271019	CIAC - Electric Pump Equipment Sec. Pump	-	-	-	-	-	-	-	-	-	-	-	-
183	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-
184	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-	-	-
185	271022	CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-	-
186	271023	CIAC - Dist Rev and S	-	-	-	-	-	-	-	-	-	-	-	-
187	271024	CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-	-	-	-	-
188	271025	CIAC - Service Lines	-	-	-	-	-	-	-	-	-	-	-	-
189	271026	CIAC - Meters	-	-	-	-	-	-	-	-	-	-	-	-
190	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-
191	271028	CIAC - Hydrants	-	-	-	-	-	-	-	-	-	-	-	-
192	271029	CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-	-	-
193	271030	CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-	-
194	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-	-
195	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-	-
196	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-	-	-
197	271034	CIAC - Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-
198	271035	CIAC - Other Tangible Plant	372	-	372	-	372	-	372	-	372	-	372	-
199	271036	CIAC - Tap Fee	(3,522,497)	25,522	(3,496,985)	-	(3,496,985)	-	(3,496,985)	-	(3,496,985)	-	(3,496,985)	-
200	271037	CIAC - Management Fee	(10,056)	-	(10,056)	-	(10,056)	-	(10,056)	-	(10,056)	-	(10,056)	-
201	271038	CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-	-
202	271039	CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-	-	-
203	271040	CIAC - Plant Mod Fee	(6,073,903)	-	(6,073,903)	-	(6,073,903)	-	(6,073,903)	-	(6,073,903)	-	(6,073,903)	-
204	271041	CIAC - Plant Meter Fee	(283)	-	(283)	-	(283)	-	(283)	-	(283)	-	(283)	-
205	271042	CIAC - Sewer Force Main	(167,394)	-	(167,394)	-	(167,394)	-	(167,394)	-	(167,394)	-	(167,394)	-
206	271043	CIAC - Sewer Gravity Main	(2,020,083)	-	(2,020,083)	-	(2,020,083)	-	(2,020,083)	-	(2,020,083)	-	(2,020,083)	-
207	271044	CIAC - Manholes	(306,286)	-	(306,286)	-	(306,286)	-	(306,286)	-	(306,286)	-	(306,286)	-
208	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-	-
209	271046	CIAC - Service to Customers	(253,491)	-	(253,491)	-	(253,491)	-	(253,491)	-	(253,491)	-	(253,491)	-
210	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-	-
211	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-	-
212	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-	-
213	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-	-
214	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-	-
215	271052	CIAC - Laborator Equipment	-	-	-	-	-	-	-	-	-	-	-	-
216	271053	CIAC - Treatment/Disp Equipment Lagoons	-	-	-	-	-	-	-	-	-	-	-	-
217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800	-	44,800	-	44,800	-	44,800	-	44,800	-	44,800	-
218	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-	-
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-	-	-
220	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-	-
221	271058	CIAC - Sluice Equipment	-	-	-	-	-	-	-	-	-	-	-	-
222	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-
223	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-
224	271061	CIAC - Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-
225	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-	-	-	-	-
226	271063	CIAC - Reuse Transmission	-	-	-	-	-	-	-	-	-	-	-	-
227	271064	CIAC - Capital	-	-	-	-	-	-	-	-	-	-	-	-
228	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-	-	-	-	-	-
229	271066	CIAC - Developer	-	-	-	-	-	-	-	-	-	-	-	-
230	271067	CIAC - Post Oct 97	-	-	-	-	-	-	-	-	-	-	-	-
231	271068	CIAC - New (Taxable)N	-	-	-	-	-	-	-	-	-	-	-	-
232	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-	-
233	271070	CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-	-
234	271071	CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-	-
235	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-	-
236	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-	-
237	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-	-
238	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-	-
239	271076	CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-	-
240	271077	CIAC - Concession CIAC ETS/DHS - SC	-	-	-	-	-	-	-	-	-	-	-	-
241	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-	-
242	271079	CIAC - Land	-	-	-	-	-	-	-	-	-	-	-	-
243		Total Gross CIAC - Sewer	(28,776,974)	25,522	(28,751,452)	-	(28,751,452)	-	(28,751,452)	-	(28,751,452)	-	(28,751,452)	-

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-4a
 Updated 09/19/2022

Sewer Contributions in Aid of Construction			CWS - NC Uniform										
Line No.	Account	Description	Pre-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 Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Requirement	
			[A]	[B]	[C] -[A]+[B]	[D]	[E] -[C]+[D]	[F]	[G] -[C]+[F]	[H]	[I] -[G]+[H]	[J]	[K] -[I]+[J]
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	188,967	7,760 [4]	196,727	196,727	12,881	209,608	12,881	222,489	12,881	235,371	
251	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	111,430	5,163 [4]	116,593	116,593	10,050	126,644	10,050	136,694	10,050	146,744	
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	8,376,963	159,176 [4]	8,536,139	8,536,139	308,443	8,844,582	308,443	9,153,025	308,443	9,461,468	
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	(138)	(5) [4]	(142)	(142)	(9)	(152)	(9)	(161)	(9)	(170)	
279	272036	Acc Amort CIAC - Tap Fee	1,068,603	44,516 [4]	1,113,119	1,113,119	97,213	1,210,333	97,213	1,307,546	97,213	1,404,760	
280	272037	Acc Amort CIAC - Management Fee	4,075	170 [4]	4,245	4,245	280	4,524	280	4,804	280	5,084	
281	272038	Acc Amort CIAC - Line Est Fee	-	-	-	-	-	-	-	-	-	-	-
282	272039	Acc Amort CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-	-
283	272040	Acc Amort CIAC - Plant Mod Fee	1,794,910	74,448 [4]	1,869,357	1,869,357	168,855	2,038,212	168,855	2,207,066	168,855	2,375,921	
284	272041	Acc Amort CIAC - Plant Meter Fee	16	3 [4]	19	19	8	27	8	35	8	43	
285	272042	Acc Amort CIAC - Sewer Force Main	20,796	1,331 [4]	22,126	22,126	2,226	24,353	2,226	26,579	2,226	28,805	
286	272043	Acc Amort CIAC - Sewer Gravity Main	410,863	17,728 [4]	428,591	428,591	20,201	448,792	20,201	468,993	20,201	489,193	
287	272044	Acc Amort CIAC - Manholes	32,749	1,814 [4]	34,563	34,563	3,063	37,626	3,063	40,689	3,063	43,752	
288	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-
289	272046	Acc Amort CIAC - Service to Customers	38,978	2,217 [4]	41,195	41,195	3,371	44,566	3,371	47,938	3,371	51,309	
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/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-
297	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(10,620)	(464) [4]	(11,084)	(11,084)	(1,120)	(12,204)	(1,120)	(13,324)	(1,120)	(14,444)	
298	272055	Acc Amort CIAC - Treatment/Disp 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 ETIS /DPS - SC	-	-	-	-	-	-	-	-	-	-	-
321	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	12,037,597	313,838	12,351,449	12,351,449	625,462	12,976,912	625,462	13,602,374	625,462	14,227,836	
324		Net CIAC - Sewer (Line 243 plus Line 323)	(16,739,382)	339,380	(16,400,002)	-	(16,400,002)	625,462	(15,774,540)	625,462	(15,149,078)	625,462	(14,523,615)

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-4a
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-5a
Updated 09/19/2022

Water			CWS - NC Uniform										
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		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	280001	AIAC	(20,631)		(20,631)		(20,631)	-	(20,631)	-	(20,631)	-	(20,631)
2	280002	Acc Amort - AIAC											
3		Total Advances in Aid of Construction - Water	<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>

Sewer			CWS - NC Uniform										
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		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	280001	AIAC	(12,309)		(12,309)		(12,309)	-	(12,309)	-	(12,309)	-	(12,309)
5	280002	Acc Amort - AIAC											
6		Total Advances in Aid of Construction - Sewer	<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>

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-6a
Updated 09/19/2022

Water			CWS - NC Uniform											
Accumulated Deferred Income Taxes			Base Case		Base Case		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	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	255001	Deferred Federal Tax Liabilities	(2,565,650)	227,901	[5] (2,337,749)	(2,337,749)	(2,337,749)	-	(2,337,749)	-	(2,337,749)	-	(2,337,749)	
2	255002	Deferred State Tax Liabilities	(53,529)	(276,062)	[5] (329,591)	(329,591)	(329,591)	-	(329,591)	-	(329,591)	-	(329,591)	
3		Total Accumulated Deferred Income Taxes - Water	(2,619,179)	(48,161)	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)	

Sewer			CWS - NC Uniform											
Accumulated Deferred Income Taxes			Base Case		Base Case		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	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	255001	Deferred Federal Tax Liabilities	(2,339,688)	(498,443)	[5] (2,838,131)	(2,838,131)	(2,838,131)	-	(2,838,131)	-	(2,838,131)	-	(2,838,131)	
5	255002	Deferred State Tax Liabilities	(48,814)	(178,241)	[5] (227,055)	(227,055)	(227,055)	-	(227,055)	-	(227,055)	-	(227,055)	
6		Total Accumulated Deferred Income Taxes - Sewer	(2,388,503)	(676,684)	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)	

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-7a
Updated 09/19/2022

Water			CWS - NC Uniform										
Customer Deposits				Base Case	Base Case	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		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[D]	[C]+[D]	[F]	[C]+[E]	[H]	[G]+[H]	[I]	[J]+[K]
1	231001	Customer Deposits	(166,068)		(166,068)		(166,068)	-	(166,068)	-	(166,068)	-	(166,068)
2	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
3	231003	Customer Refunds	(18,892)		(18,892)		(18,892)	-	(18,892)	-	(18,892)	-	(18,892)
4	224003	Accrued Interest - Customer Deposits	(23,671)		(23,671)		(23,671)	-	(23,671)	-	(23,671)	-	(23,671)
5		Total Customer Deposits - Water	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)

Sewer			CWS - NC Uniform										
Customer Deposits				Base Case	Base Case	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		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[D]	[C]+[D]	[F]	[C]+[E]	[H]	[G]+[H]	[I]	[J]+[K]
6	231001	Customer Deposits	(99,077)		(99,077)		(99,077)	-	(99,077)	-	(99,077)	-	(99,077)
7	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
8	231003	Customer Refunds	(11,271)		(11,271)		(11,271)	-	(11,271)	-	(11,271)	-	(11,271)
9	224003	Accrued Interest - Customer Deposits	(14,122)		(14,122)		(14,122)	-	(14,122)	-	(14,122)	-	(14,122)
10		Total Customer Deposits - Sewer	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)

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-8a
Updated 09/19/2022

			CWS - NC Uniform										
				Base Case	Base Case	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		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[D]	[C]+[D]	[F]	[C]+[F]	[H]	[G]+[H]	[J]	[I]+[J]
1	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
2	113102	Inventory	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908
3	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-	-
5		Total Inventory - Water	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908

			CWS - NC Uniform										
				Base Case	Base Case	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		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[D]	[C]+[D]	[F]	[C]+[F]	[H]	[G]+[H]	[J]	[I]+[J]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
7	113102	Inventory	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833
8	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-	-
10		Total Inventory - Sewer	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833

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-9a
Updated 09/19/2022

			CWS - NC Uniform										
Water Gain on Sale				Base Case	Base Case	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		
			[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	-	(196,947)	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)
2		Total Gain on Sale - Water	-	(196,947)	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)

			CWS - NC Uniform										
Sewer Gain on Sale				Base Case	Base Case	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		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
3	254001	Regulatory Liability	-	(92,681)	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)
4		Total Gain on Sale - Sewer	-	(92,681)	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)

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-10a
Updated 09/19/2022

Water			CWS - NC Uniform											
Purchase Acquisition Adjustment			Base Case		Base Case		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	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	141901	Purchase Acquisition Adjustments	(4,221,509)		(4,221,509)		(4,221,509)	-	(4,221,509)	-	(4,221,509)	-	(4,221,509)	
2	142901	Acc Dep - Purchase Acquisition Adjustments	2,378,307	58,679	2,436,986		2,436,986	117,358	2,554,344	117,358	2,671,702	117,358	2,789,060	
3		Total Purchase Acquisition Adjustment - Water	(1,843,202)	58,679	(1,784,523)	-	(1,784,523)	117,358	(1,667,165)	117,358	(1,549,807)	117,358	(1,432,449)	
Sewer			CWS - NC Uniform											
Purchase Acquisition Adjustment			Base Case		Base Case		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	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	141901	Purchase Acquisition Adjustments	(627,070)		(627,070)		(627,070)	-	(627,070)	-	(627,070)	-	(627,070)	
5	142901	Acc Dep - Purchase Acquisition Adjustments	1,014,772	8,716	1,023,488		1,023,488	17,433	1,040,920	17,433	1,058,353	17,433	1,075,786	
6		Total Purchase Acquisition Adjustment - Sewer	387,702	8,716	396,418	-	396,418	17,433	413,851	17,433	431,283	17,433	448,716	

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-11a
Updated 09/19/2022

Water			CWS - NC Uniform									
Excess Book Value				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	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
				[B]	[C]	[A]+[B]	[C]+[D]	[G]+[F]	[I]+[H]	[J]+[K]	[I]+[J]	
1		Excess Book Value	-		-	-	-	-	-	-	-	
2												
3		Total Excess Book Value - Water	-		-	-	-	-	-	-	-	
Sewer			CWS - NC Uniform									
Excess Book Value				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	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
				[B]	[C]	[A]+[B]	[C]+[D]	[G]+[F]	[I]+[H]	[J]+[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-12a
Updated 09/19/2022

			CWS - NC Uniform											
					Base Case		Base Case		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	WSIP 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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
1	254001	Regulatory Liability	-	(121,791)	[8] (121,791)		(121,791)	-	(121,791)	-	(121,791)	-	(121,791)	
2														
3		Total Cost Free Capital - Water	-	(121,791)	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)	-	(121,791)	
Sewer			CWS - NC Uniform											
					Base Case		Base Case		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	WSIP 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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
4	254001	Regulatory Liability	-	(139,708)	[8] (139,708)		(139,708)	-	(139,708)	-	(139,708)	-	(139,708)	
5														
6		Total Cost Free Capital - Sewer	-	(139,708)	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)	-	(139,708)	

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-13a
Updated 09/19/2022

Water Average Tax Accruals			CWS - NC Uniform										
Line No.	Account	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]+[F]	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		Property Taxes (Accrual at 1/2)	-	67,985	67,985		67,985	4,924	72,908	4,812	77,720	4,492	82,212
2		Regulatory Fee (Accrual at 1/5)	-	5,932	5,932	546	6,478	1,048	6,980	394	7,374	336	7,710
3													
4		Total Average Tax Accruals - Water	-	73,917	73,917	546	74,463	5,972	79,889	5,206	85,095	4,828	89,922

Sewer Average Tax Accruals			CWS - NC Uniform										
Line No.	Account	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]+[F]	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]
5		Property Taxes (Accrual at 1/2)	-	52,815	52,815		52,815	3,787	56,602	6,081	62,683	5,842	68,525
6		Regulatory Fee (Accrual at 1/5)	-	4,566	4,566	556	5,122	986	5,552	488	6,040	409	6,449
7													
8		Total Average Tax Accruals - Sewer	-	57,380	57,380	556	57,936	4,774	62,154	6,569	68,723	6,251	74,974

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]

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-14a
Updated 09/19/2022

Water			CWS - NC Uniform										
Excess Deferred Income Taxes													
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 Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	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		Excess Deferred Taxes	-	(1,949,905)	[10] (1,949,905)		(1,949,905)	23,828	(1,926,077)	47,655	(1,878,422)	47,656	(1,830,766)
2		NC State Deferred Income Taxes		(717,341)	[10] (717,341)		(717,341)	-	(717,341)	-	(717,341)	-	(717,341)
3		Total Excess Deferred Income Taxes - Water	-	(2,667,246)	[10] (2,667,246)	-	(2,667,246)	23,828	(2,643,418)	47,655	(2,595,763)	47,656	(2,548,107)

Sewer			CWS - NC Uniform										
Excess Deferred Income Taxes													
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 Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	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]
4		Excess Deferred Taxes		(1,163,325)	[10] (1,163,325)		(1,163,325)	14,216	(1,149,109)	28,432	(1,120,677)	28,431	(1,092,246)
5		NC State Deferred Income Taxes		(427,970)	[10] (427,970)		(427,970)	-	(427,970)	-	(427,970)	-	(427,970)
6		Total Excess Deferred Income Taxes - Sewer	-	(1,591,295)	[10] (1,591,295)	-	(1,591,295)	14,216	(1,577,079)	28,432	(1,548,647)	28,431	(1,520,216)

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-15a
Updated 09/19/2022

Water			CWS - NC Uniform										
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
1	170002	RCIP - Attorney Fees	994,298	(994,298)	[12]	-	-	-	-	-	-	-	-
2	170003	RCIP - Capitalized Time	805,299	(805,299)	[12]	-	-	-	-	-	-	-	-
3	170004	RCIP - Administrative	159,239	(159,239)	[12]	-	-	-	-	-	-	-	-
4	170005	RCIP - Travel	30,418	(30,418)	[12]	-	-	-	-	-	-	-	-
5	170006	RCIP - Consulting Fees	206,661	(206,661)	[12]	-	-	-	-	-	-	-	-
6	170007	RCIP - Transfer to DEF	(1,948,925)	1,948,925	[12]	-	-	-	-	-	-	-	-
7	170008	Regulatory Assets Being Amortized	196,735	(196,735)	[12]	-	-	-	-	-	-	-	-
8	170009	Rate Case Being Amortized	1,142,917	(1,142,917)	[12]	-	-	-	-	-	-	-	-
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
10	170011	Rate Case Accum Amort	(913,565)	913,565	[12]	-	-	-	-	-	-	-	-
11		Total Net Deferred Rate Case Expense - Water	673,078	(673,078)									
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
13	181002	Def Chgs - Tank Maint and Repair	2,430,990	(2,430,990)	[12]	-	-	-	-	-	-	-	-
14	181003	Def Chgs - Relocation	1,065	(1,065)	[12]	-	-	-	-	-	-	-	-
15	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
16	181005	Def Chgs - Hurricane/Storm	1,700	(1,700)	[12]	-	-	-	-	-	-	-	-
17	181006	Def Chgs - Other Water and Sewer	1,653	2,347,992	[12], [13]	2,349,646	2,349,646	187,090 [13]	2,536,736	308,139 [13]	2,844,875	181,129 [13]	3,026,003
18	181007	Def Chgs - Multi Yr Testing	785,233	(785,233)	[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	138,725	562,216 [12], [27a]	700,941	700,941	700,941	700,941	700,941	700,941	700,941	700,941	700,941
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	(1,868,357)	1,868,357 [12]	-	-	-	-	-	-	-	-	-
31	182003	Acc Amort - Def Chgs - Relocation	(933)	933 [12]	-	-	-	-	-	-	-	-	-
32	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(1,700)	1,700 [12]	-	-	-	-	-	-	-	-	-
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,558)	(1,989,383) [12], [13]	(1,990,941)	(1,990,941)	(93,092) [13]	(2,084,033)	(181,025) [13]	(2,265,058)	(169,419) [13]	(2,434,477)	
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(766,417)	766,417 [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	(57,796)	57,796 [12]	-	-	-	-	-	-	-	-	-
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
45		Total Net Other Deferred Charge	662,606	397,040		1,059,646	1,059,646	93,998	1,153,644	127,114	1,280,757	11,710	1,292,467
46		Total Net Deferred Charges - Water	1,335,684	(276,038)		1,059,646	1,059,646	93,998	1,153,644	127,114	1,280,757	11,710	1,292,467

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-15a
Updated 09/19/2022

Sewer			CWS - NC Uniform										
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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
47	170002	RCIP - Attorney Fees	593,204	(593,204)	[12]	-	-	-	-	-	-	-	-
48	170003	RCIP - Capitalized Time	480,446	(480,446)	[12]	-	-	-	-	-	-	-	-
49	170004	RCIP - Administrative	95,003	(95,003)	[12]	-	-	-	-	-	-	-	-
50	170005	RCIP - Travel	18,148	(18,148)	[12]	-	-	-	-	-	-	-	-
51	170006	RCIP - Consulting Fees	123,295	(123,295)	[12]	-	-	-	-	-	-	-	-
52	170007	RCIP - Transfer to DEF	(1,162,740)	(1,162,740)	[12]	-	-	-	-	-	-	-	-
53	170008	Regulatory Assets Being Amortized	117,373	(117,373)	[12]	-	-	-	-	-	-	-	-
54	170009	Rate Case Being Amortized	681,871	(681,871)	[12]	-	-	-	-	-	-	-	-
55	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
56	170011	Rate Case Accum Amort	(545,038)	545,038	[12]	-	-	-	-	-	-	-	-
57		Total Net Deferred Rate Case Expense - Sewer	401,562	(401,562)									
58	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
59	181002	Def Chgs - Tank Maint and Repair	2,030,154	(2,030,154)	[12]	-	-	-	-	-	-	-	-
60	181003	Def Chgs - Relocation	635	(635)	[12]	-	-	-	-	-	-	-	-
61	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	319	(319)	[12]	-	-	-	-	-	-	-	-
63	181006	Def Chgs - Other Water and Sewer	851	1,064,226	[12], [13]	1,065,076	1,065,076	23,109 [13]	1,088,186	23,109 [13]	1,111,295	[13]	1,111,295
64	181007	Def Chgs - Multi Yr Testing	-	-	[12]	-	-	-	-	-	-	-	-
65	181008	Def Chgs - Sludge Hauling	101,419	(101,419)	-	-	-	-	-	-	-	-	-
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	3,252,271	(2,834,086)	[12], [27a]	418,185	418,185	-	418,185	-	418,185	-	418,185
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	(783,680)	783,680	[12]	-	-	-	-	-	-	-	-
77	182003	Acc Amort - Def Chgs - Relocation	(557)	557	[12]	-	-	-	-	-	-	-	-
78	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
79	182005	Acc Amort - Def Chgs - Hurricane/Storm	(319)	319	[12]	-	-	-	-	-	-	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	(851)	(541,182)	[12], [13]	(542,032)	(542,032)	(61,232) [13]	(603,264)	(96,221) [13]	(699,485)	(61,229) [13]	(760,714)
81	182007	Acc Amort - Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-	-	-	-
82	182008	Acc Amort - Def Chgs - Sludge Hauling	(101,419)	101,419	[12]	-	-	-	-	-	-	-	-
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	(2,688,008)	2,688,008	[12]	-	-	-	-	-	-	-	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
91		Total Net Other Deferred Charge	1,810,816	(869,586)		941,229	941,229	(38,123)	903,107	(73,111)	829,995	(61,229)	768,766
92		Total Net Deferred Charges - Sewer	2,212,378	(1,271,148)		941,229	941,229	(38,123)	903,107	(73,111)	829,995	(61,229)	768,766

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]

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 Plant in Service
Bradfield Farms - Fairfield Harbour - Treasure Cove

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] =[I]+[J]
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

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 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 Wlr	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

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 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	2,466.12	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	

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 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]		
186	141250	Pumping Equip Reclaim WTP	78,717.31	18,435.53	[2]		97,152.84		11,201.15		108,353.99	11,201.15	119,555.14	11,201.15	130,756.29
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		55.89
189	141253	Treat/Disp Equip Trt Plt	2,828,541.35	3,839.67	[2]		2,832,381.02		85,259.46		2,917,640.48	95,429.25	3,013,069.73	24,240.70	3,037,310.43
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		401,207.06	7,159.70	408,366.76	7,159.70	415,526.46
192	141256	Plant Sewers Reclaim Wtr	-	-	[2]		-		-		-		-		-
193	141257	Outfall Lines	37,906.13	38,028.49	[2]		75,934.62		14,819.59		90,754.20	14,819.59	105,573.79	14,819.59	120,393.37
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		2,763.00		2,763.00
200	141264	Reuse Transmission and Dist	2,491.01	26.52	[2]		2,517.53	318.28	2,835.82		3,154.10	318.28	3,472.39		3,472.39
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		79,334.27		79,334.27
208	141272	Other Plant Collection	(224.00)	-	[2]		(224.00)		-		(224.00)		(224.00)		(224.00)
209	141273	Other Plant Pump	3,441.51	11.87	[2]		3,453.38	142.47	3,595.85		3,738.31	142.47	3,880.78		3,880.78
210	141274	Other Plant Treatment	-	-	[2]		-		-		-		-		-
211	141275	Other Plant Reclaim Water Trt	8,371.71	4,386.74			12,758.45	973.71	13,732.16		14,705.87	973.71	15,679.58		15,679.58
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)		(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		43,692.58		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	2,835.26		9.10	2,844.37	9.10	2,853.47	
237	141306	Lab Equipment	6,227.45	508.61	[2]		6,736.06	18.78	6,754.84		18.78	6,773.62	18.78	6,792.40	
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
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] =[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]
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)

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] =[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]
88	142299	Acc Dep - Land	-	-	-	-	-	-	-	-	-	-	-
89	142201	Acc Dep - Organization	1,992.12	(183.54)	[2] 1,808.58	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)	(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	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	5.34
96	142208	Acc Dep - Struct and Improv Pump Plant	60,868.59	(19,784.06)	[2] 41,084.53	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)	(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)	(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)	(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	30.23	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)	(23,586.31)	(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)	(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)	(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)	(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)	(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)	(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	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)	(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	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)	(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)	(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	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 Rcl Wtr Dist	-	-	[2] -	-	-	-	-	-	-	-	-
132	142252	Acc Dep - Treat/Disp Equip Lagoon	179.88	(0.72)	[2] 179.16	179.16	179.16	(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)	(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 Rclm Wtr	-	-	[2] -	-	-	-	-	-	-	-	-
135	142255	Acc Dep - Plant Sewers Treatment Plt	(117,418.83)	(4,497.58)	[2] (121,916.41)	(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)	(24.94)	-	(24.94)	-	(24.94)	-	(24.94)
137	142257	Acc Dep - Outfall Lines	7,939.14	3,785.51	[2] 11,724.65	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)	(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	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)	(1,652.79)	(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 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]		=[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 Hold 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)

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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	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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
				=[A]*[B]		=[C]*[D]		=[C]*[E]		=[G]*[H]		=[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 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	141899	CIAC-Clearing	-	-	-	-	-	-	-	-	-	-	
2	271001	CIAC - Organization	-	-	-	-	-	-	-	-	-	-	
3	271002	CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	
4	271003	CIAC - Structure/Improvement Src 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 DIST	-	-	-	-	-	-	-	-	-	-	
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 Src 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)	-	(419,874.29)	-	(419,874.29)	-	(419,874.29)	-	(419,874.29)	-	(419,874.29)
38	271037	CIAC - Management Fee	-	-	-	-	-	-	-	-	-	-	-
39	271038	CIAC - Line Est 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
						[C]-[D]	[E]-[F]	[G]-[H]	[I]-[J]	[K]-[L]			
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 - Franchises	-	-	-	-	-	-	-	-	-	-	-
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	31,326.65	31,326.65	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	1,230.72	168.66	4	1,399.38	1,399.38	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/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
136	272055	Acc Amort CIAC - Treatment/Disp 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)	(1,075,431)	(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] =[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]+[F]	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]	
163	141899	CIAC- Clearing	-	-	-	-	-	-	-	-	-	-	-	
164	271001	CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-	
165	271002	CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-	
166	271003	CIAC - Structure/Improvement Svc Supply	-	-	-	-	-	-	-	-	-	-	-	
167	271004	CIAC - Structure/Improvement WIP	-	-	-	-	-	-	-	-	-	-	-	
168	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-	
169	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-	
170	271007	CIAC - Structure/Improvement Pump Plant Ia	-	-	-	-	-	-	-	-	-	-	-	
171	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-	-	-	-	-	-	-	
172	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-	
173	271010	CIAC - Structure/Improvement Reclaim WIP	-	-	-	-	-	-	-	-	-	-	-	
174	271011	CIAC - Structure/Improvement Generator Plant	(5,554,903.37)	-	(5,554,903.37)	-	(5,554,903.37)	-	-	-	(5,554,903.37)	-	(5,554,903.37)	
175	271012	CIAC - Power Generator Equipment COLI Plant	-	-	-	-	-	-	-	-	-	-	-	
176	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-	
177	271014	CIAC - Power Generator Equipment Reclaim WIP	-	-	-	-	-	-	-	-	-	-	-	
178	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-	-	-	-	-	-	-	
179	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-	
180	271017	CIAC - Wells and Springs	-	-	-	-	-	-	-	-	-	-	-	
181	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-	
182	271019	CIAC - Electric Pump Equipment Svc Pump	-	-	-	-	-	-	-	-	-	-	-	
183	271020	CIAC - Electric Pump Equipment WIP	-	-	-	-	-	-	-	-	-	-	-	
184	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-	-	
185	271022	CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-	
186	271023	CIAC - Dist Resv and S	-	-	-	-	-	-	-	-	-	-	-	
187	271024	CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-	-	-	-	
188	271025	CIAC - Service Lines	-	-	-	-	-	-	-	-	-	-	-	
189	271026	CIAC - Meters	-	-	-	-	-	-	-	-	-	-	-	
190	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-	
191	271028	CIAC - Hydrants	-	-	-	-	-	-	-	-	-	-	-	
192	271029	CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-	-	
193	271030	CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-	
194	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-	
195	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-	
196	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-	-	
197	271034	CIAC - Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	
198	271035	CIAC - Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	
199	271036	CIAC - Tap Fee	(492,941.50)	-	(492,941.50)	-	(492,941.50)	-	-	-	(492,941.50)	-	(492,941.50)	
200	271037	CIAC - Management Fee	-	-	-	-	-	-	-	-	-	-	-	
201	271038	CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-	
202	271039	CIAC - Res Cap Fee	(707,192.75)	-	(707,192.75)	-	(707,192.75)	-	-	-	(707,192.75)	-	(707,192.75)	
203	271040	CIAC - Plant Mod Fee	(291,780.00)	-	(291,780.00)	-	(291,780.00)	-	-	-	(291,780.00)	-	(291,780.00)	
204	271041	CIAC - Plant Meter Fee	-	-	-	-	-	-	-	-	-	-	-	
205	271042	CIAC - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-	
206	271043	CIAC - Sewer Gravity Main	(59,811.45)	-	(59,811.45)	-	(59,811.45)	-	-	-	(59,811.45)	-	(59,811.45)	
207	271044	CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-	
208	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-	
209	271046	CIAC - Service to Customers	-	-	-	-	-	-	-	-	-	-	-	
210	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-	
211	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-	
212	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-	
213	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-	
214	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-	
215	271052	CIAC - Laborator Equipment	-	-	-	-	-	-	-	-	-	-	-	
216	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-	
217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-	
218	271055	CIAC - Treatment/Disp Equipment Reclaim WIP	-	-	-	-	-	-	-	-	-	-	-	
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-	-	
220	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-	
221	271058	CIAC - Screens Equipment	-	-	-	-	-	-	-	-	-	-	-	
222	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	
223	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	
224	271061	CIAC - Reuse Services	-	-	-	-	-	-	-	-	-	-	-	
225	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-	-	-	-	
226	271063	CIAC - Reuse Transmission	-	-	-	-	-	-	-	-	-	-	-	
227	271064	CIAC - Capital	-	-	-	-	-	-	-	-	-	-	-	
228	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-	-	-	-	-	
229	271066	CIAC - Developer	-	-	-	-	-	-	-	-	-	-	-	
230	271067	CIAC - Post Oct 97	-	-	-	-	-	-	-	-	-	-	-	
231	271068	CIAC - New (Taxable)N	-	-	-	-	-	-	-	-	-	-	-	
232	271069	CIAC - Old 10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-	
233	271070	CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-	
234	271071	CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-	
235	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-	
236	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-	
237	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-	
238	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-	
239	271076	CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-	
240	271077	CIAC - Concession CIAC EIS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-	
241	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-	
242	271079	CIAC - Land	-	-	-	-	-	-	-	-	-	-	-	
243		Total Gross CIAC - Sewer	(7,106,629.07)	-	(7,106,629.07)	-	(7,106,629.07)	-	-	-	(7,106,629.07)	-	(7,106,629.07)	

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	170,538.14	-	170,538.14	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	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					= [C] + [D]		= [C] + [F]		= [G] + [H]		= [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	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					= [C] + [D]		= [C] + [F]		= [G] + [H]		= [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-8b
Updated 09/19/2022

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

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

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

Water			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Gain on Sale			Base Case	Base Case	WSIP	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	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		Total Gain on Sale - Water	-	-	-	-	-	-	-	-	-	-	-

Sewer			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Gain on Sale			Base Case	Base Case	WSIP	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	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]
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]

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-14b
Updated 09/19/2022

Water
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 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]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[C]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [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)	(362,366.00)	-	(362,366.00)	3,375.00	(358,991.00)	6,749.00	(352,242.00)	6,750.00	(345,492.00)

Sewer
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 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]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[C]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [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)	(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 [C] & [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												
		Water			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP		
		Deferred Charges			Proposed	Total After	Rate Year 1	WSIP	Rate Year 2	WSIP	Rate Year 3	WSIP		
Line	Account	Description	Total Per Books	Pro-Forma	Historical Test	Increase	Adjustments	Rate Year 1	Rate Year 1	Rate Year 2	Rate Year 3	Rate Year 3		
No.			[A]	Adjustment	Year as adjusted	[D]	Adjustments	[F]	Revenue	Adjustments	Adjustments	Revenue		
				[B]	[C]				Requirement			Requirement		
					[A]+[B]				[G]	[H]	[I]	[K]		
									[C]+[F]		[G]+[H]	[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]	-	-	-	-	-	-	-	204,454.65	
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	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]	-	-	-	-	-	-	-	(16,317.50)	
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]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Schedule B: Supporting Schedules
CWS - NC Uniform

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 B-1a
Updated 09/19/2022

			CWS - NC Uniform										
Water Operating Revenues													
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	WSIP 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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1		Service Revenue	19,962,711.33	2,853,462.72 [14]	22,816,174.05	1,996,968.95	24,813,143.00	3,925,357.95	26,741,532.00	1,516,663.00	28,258,195.00	1,292,020.00	29,550,215.00
2		Miscellaneous Revenue	90,390.44		90,390.44		90,390.44	-	90,390.44	-	90,390.44	-	90,390.44
2		Forfeited Discounts	(242.95)	242.95 [16]	-	77,168.87	77,168.87	83,166.16	83,166.16	4,716.82	87,882.99	4,018.18	91,901.17
3		Uncollectible Accounts	(337,867.05)	114,971.90 [15]	(222,895.16)	(19,508.74)	(242,403.89)	(38,347.50)	(261,242.66)	(14,816.54)	(276,059.20)	(12,621.97)	(288,681.17)
4													
5		Total Operating Revenues - Water	19,714,991.77	2,968,677.57	22,683,669.33	2,054,629.09	24,738,298.42	3,970,176.61	26,653,845.95	1,506,563.28	28,160,409.23	1,283,416.21	29,443,825.44

			CWS - NC Uniform										
Sewer Operating Revenues													
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	WSIP 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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
6		Service Revenue	16,289,380.32	1,270,571.97 [14]	17,559,952.29	2,039,357.71	19,599,310.00	3,691,777.71	21,251,730.00	1,878,080.00	23,129,810.00	1,573,385.00	24,703,195.00
7		Miscellaneous Revenue	73,544.50		73,544.50		73,544.50	-	73,544.50	-	73,544.50	-	73,544.50
7		Forfeited Discounts	(197.68)	197.68 [16]	-	47,234.34	47,234.34	51,216.67	51,216.67	4,526.17	55,742.84	3,791.86	59,534.70
8		Uncollectible Accounts	(16,285.91)	(155,260.30) [15]	(171,546.22)	(19,922.84)	(191,469.06)	(36,065.62)	(207,611.83)	(18,347.29)	(225,959.12)	(15,370.67)	(241,329.79)
9													
10		Total Operating Revenues - Sewer	16,346,441.23	1,115,509.34	17,461,950.57	2,066,669.20	19,528,619.78	3,706,928.76	21,168,879.33	1,864,258.88	23,033,138.22	1,561,806.19	24,594,944.41

Operating Revenues

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 B-2a
Updated 09/19/2022

Uncollectible Accounts		CWS - NC Uniform		
Line No.	Description	Water [A]	Sewer [B]	Total [C]
Test Year				
1	Test Year / Present Service Revenues	19,962,711.33	16,289,380.32	36,252,091.65
2	Per Books Uncollectible Accounts	\$ (337,867)	\$ (16,286)	\$ (354,153)
3	Uncollectible % (L2/L1)	-1.69%	-0.10%	-0.98%
Present Rate				
4	Present Rate Proposed Service Revenues	22,816,174.05	17,559,952.29	
5	Present Rate Uncollectible % (L3)	-0.98%	-0.98%	
6	Present Rate Uncollectible Accounts (L4*L5)	\$ (222,895)	\$ (171,546)	\$ (394,441)
Base Case				
7	Base Case Proposed Service Revenues	24,813,143.00	19,599,310.00	
8	Base Case Uncollectible % (L3)	-0.98%	-0.98%	
9	Base Case Uncollectible Accounts (L7*L8)	\$ (242,404)	\$ (191,469)	\$ (433,873)
WSIP Year 1				
10	WSIP Year 1 Proposed Service Revenues	26,741,532.00	21,251,730.00	
11	WSIP Year 1 Uncollectible % (L3)	-0.98%	-0.98%	
12	WSIP Year 1 Uncollectible Accounts (L10*L11)	\$ (261,243)	\$ (207,612)	\$ (468,854)
WSIP Year 2				
13	WSIP Year 2 Proposed Service Revenues	28,258,195.00	23,129,810.00	
14	WSIP Year 2 Uncollectible % (L3)	-0.98%	-0.98%	
15	WSIP Year 2 Uncollectible Accounts (L13*L14)	\$ (276,059)	\$ (225,959)	\$ (502,018)
WSIP Year 3				
16	WSIP Year 3 Base Case Proposed Service Revenues	29,550,215.00	24,703,195.00	
17	WSIP Year 3 Uncollectible % (L3)	-0.98%	-0.98%	
18	WSIP Year 3 Uncollectible Accounts (L16*L17)	\$ (288,681)	\$ (241,330)	\$ (530,011)

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 B-3a
Updated 09/19/2022

Forfeited Discounts		CWS - NC Uniform		
Line No.	Description	Water [A]	Sewer [B]	Total [C]
Test Year				
1	Test Year Service Revenues	19,962,711.33	16,289,380.32	36,252,091.65
2	Per Books Forfeited Discounts	\$ (243)	\$ (198)	\$ (441)
3	Forfeited Discounts % (L2/L1)	0.00%	0.00%	
Present Rate				
4	Present Rate Service Revenues as Adjusted	22,816,174.05	17,559,952.29	
5	Present Rate Forfeited Discounts % (L3)	0.00%	0.00%	
6	Present Rate Forfeited Discounts Accounts (L4*L5)	\$ -	\$ -	\$ -
7	Present Rate Forfeited Discounts Adjustment (L6-L2)	\$ 243	\$ 198	\$ 441
Base Case				
8	Base Case Proposed Service Revenues	24,813,143.00	19,599,310.00	
9	Base Case Forfeited Discounts % (Note 1)	0.311%	0.241%	
10	Base Case Forfeited Discounts Accounts (L8*L9)	\$ 77,169	\$ 47,234	\$ 124,403
11	Base Case Forfeited Discounts Adjustment (L10-L6)	\$ 77,169	\$ 47,234	\$ 124,403
WSIP Year 1				
12	WSIP Year 1 Proposed Service Revenues	26,741,532.00	21,251,730.00	
13	WSIP Year 1 Forfeited Discounts % (Note 1)	0.311%	0.241%	
14	WSIP Year 1 Forfeited Discounts Accounts (L12*L13)	\$ 83,166	\$ 51,217	\$ 134,383
15	WSIP Year 1 Forfeited Discounts Adjustment (L14-L10)	\$ 5,997	\$ 3,982	\$ 9,980
WSIP Year 2				
16	WSIP Year 2 Proposed Service Revenues	28,258,195.00	23,129,810.00	
17	WSIP Year 2 Forfeited Discounts % (Note 1)	0.311%	0.241%	
18	WSIP Year 2 Forfeited Discounts Accounts (L16*L17)	\$ 87,883	\$ 55,743	\$ 143,626
19	WSIP Year 2 Forfeited Discounts Adjustment (L18-L14)	\$ 4,717	\$ 4,526	\$ 9,243
WSIP Year 3				
20	WSIP Year 3 Base Case Proposed Service Revenues	29,550,215.00	24,703,195.00	
21	WSIP Year 3 Forfeited Discounts % (Note 1)	0.311%	0.241%	
22	WSIP Year 3 Forfeited Discounts Accounts (L20*L21)	\$ 91,901	\$ 59,535	\$ 151,436
23	WSIP Year 3 Forfeited Discounts Adjustment (L22-L18)	\$ 4,018	\$ 3,792	\$ 7,810

Notes:

[1] - Three Year Average forfeited discount rate (2017, 2018, 2019) as used in Sub 384.

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 B-4a
Updated 09/19/2022

Water Purchase Power			CWS - NC Uniform										
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	517001	Utility-Electric Power	1,073,062.54		1,073,062.54		1,073,062.54	81,552.75	1,154,615.29	38,591.60	1,193,206.89	39,881.47	1,233,088.36
2													
3		Total Purchase Power - Water	1,073,062.54	-	1,073,062.54	-	1,073,062.54	81,552.75	1,154,615.29	38,591.60	1,193,206.89	39,881.47	1,233,088.36

Sewer Purchase Power			CWS - NC Uniform										
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	517001	Utility-Electric Power	838,500.30		838,500.30		838,500.30	63,726.02	902,226.33	23,358.69	925,585.02	23,963.45	949,548.46
5													
6		Total Purchase Power - Sewer	838,500.30	-	838,500.30	-	838,500.30	63,726.02	902,226.33	23,358.69	925,585.02	23,963.45	949,548.46

Purchase Power

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 B-5a
Updated 09/19/2022

			CWS - NC Uniform			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	511001	Purchased Services-Water	1,632,050.90	33,405.96	1,665,456.86		1,665,456.86	-	1,665,456.86	-	1,665,456.86	-	1,665,456.86
2		Total Purchased Water & Sewer - Water	<u>1,632,050.90</u>	<u>33,405.96</u>	<u>1,665,456.86</u>	-	<u>1,665,456.86</u>	-	<u>1,665,456.86</u>	-	<u>1,665,456.86</u>	-	<u>1,665,456.86</u>

			CWS - NC Uniform			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]
3	511002	Purchased Services-Sewer	1,032,514.32	16,025.97	1,048,540.29		1,048,540.29	-	1,048,540.29	-	1,048,540.29	-	1,048,540.29
4		Total Purchased Water & Sewer - Sewer	<u>1,032,514.32</u>	<u>16,025.97</u>	<u>1,048,540.29</u>	-	<u>1,048,540.29</u>	-	<u>1,048,540.29</u>	-	<u>1,048,540.29</u>	-	<u>1,048,540.29</u>

Purchased Water & Sewer

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 B-6a
Updated 09/19/2022

Water		CWS - NC Uniform											
Maintenance & Repair													
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[H]+[J]
1	512001	Shop Supplies and Tools	20,213.17	-	20,213.17	-	20,213.17	1,981.48	22,194.65	741.83	22,936.48	766.62	23,703.11
2	512002	Repairs and Maintenance	330,187.29	-	330,187.29	-	330,187.29	32,368.06	362,555.35	12,117.97	374,673.32	12,523.00	387,196.31
3	512003	Main Breaks	7,357.67	-	7,357.67	-	7,357.67	721.27	8,078.94	270.03	8,348.97	279.05	8,628.02
4	512004	Traps Repair	-	-	-	-	-	-	-	-	-	-	-
5	512005	Valve Repair	1,070.86	-	1,070.86	-	1,070.86	104.98	1,175.84	39.30	1,215.14	40.61	1,255.75
6	512006	Manhole Maint	-	-	-	-	-	-	-	-	-	-	-
7	512007	Major Repairs	-	-	-	-	-	-	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	38,373.06	-	38,373.06	-	38,373.06	3,761.69	42,134.74	1,408.30	43,543.05	1,455.37	44,998.42
9	512009	Permits	41,418.74	-	41,418.74	-	41,418.74	4,060.25	45,479.00	1,520.08	46,999.08	1,570.89	48,569.96
10	512010	Sewer Rodding	10,599.57	-	10,599.57	-	10,599.57	1,039.07	11,638.64	389.01	12,027.64	402.01	12,429.65
11	512011	Sewer Sludge Hauling	39,130.00	-	39,130.00	-	39,130.00	3,835.89	42,965.89	1,436.08	44,401.97	1,484.08	45,886.05
12	512013	Excavation Restoration	5,279.77	-	5,279.77	-	5,279.77	517.57	5,797.34	193.77	5,991.11	200.25	6,191.36
13	512014	Communication Expense	32,919.90	-	32,919.90	-	32,919.90	3,227.12	36,147.02	1,208.17	37,355.19	1,248.55	38,603.74
14	512015	Equipment Rental	2,107.72	-	2,107.72	-	2,107.72	206.62	2,314.34	77.35	2,391.69	79.94	2,471.63
15	512016	Uniforms	33,547.57	-	33,547.57	-	33,547.57	3,288.65	36,836.22	1,231.21	38,067.43	1,272.36	39,339.78
16	512017	Weather/Hurricane/Fuel/Snow removal	18,074.29	-	18,074.29	-	18,074.29	1,771.81	19,846.10	663.33	20,509.43	685.50	21,194.93
17	512018	Safety Supplies/Expense	17,991.19	-	17,991.19	-	17,991.19	1,763.67	19,754.86	660.28	20,415.14	682.35	21,097.49
18	512019	Moving Expense	-	-	-	-	-	-	-	-	-	-	-
19	512020	Service Claims	-	-	-	-	-	-	-	-	-	-	-
20	512021	Landscaping	199,807.46	-	199,807.46	-	199,807.46	19,587.00	219,394.46	7,332.99	226,727.45	7,578.09	234,305.54
21	512022	Other Contracted Workers	4,739.92	-	4,739.92	-	4,739.92	464.65	5,204.57	173.96	5,378.53	179.77	5,558.30
22	512023	Pump Station R&M	-	-	-	-	-	-	-	-	-	-	-
23	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-	-	-	-
24	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-	-	-	-
25	512900	Other Plant and System Maintenance	45,466.36	-	45,466.36	-	45,466.36	4,457.04	49,923.40	1,668.63	51,592.03	1,724.40	53,316.43
26		Total Maintenance and Repair	848,284.35	-	848,284.35	-	848,284.35	83,156.81	931,441.36	31,132.28	962,573.64	32,172.54	994,746.48
27	513001	Allocated Fuel Charge	-	-	-	-	-	-	-	-	-	-	-
28	513002	Meter Supplies	63.28	-	63.28	-	63.28	6.20	69.48	2.32	71.81	2.40	74.21
29	513003	Pipe, Plate, Gasket	-	-	-	-	-	-	-	-	-	-	-
30	513004	Misc Bearing	-	-	-	-	-	-	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-	-	-	-	-	-	-
32	513006	Misc Cogs Glass, Parts	-	-	-	-	-	-	-	-	-	-	-
33	513007	Rig Equip	2,102.48	-	2,102.48	-	2,102.48	206.10	2,308.58	77.16	2,385.75	79.74	2,465.49
34	513008	Electrical Equip	2,929.42	-	2,929.42	-	2,929.42	287.17	3,216.59	107.51	3,324.10	111.10	3,435.20
35	513009	Lighting Supplies	-	-	-	-	-	-	-	-	-	-	-
36	513010	Plant Air System	250.30	-	250.30	-	250.30	24.54	274.84	9.19	284.02	9.49	293.52
37	513011	Valves and Traps	-	-	-	-	-	-	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-	-	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-	-	-	-
40	513900	Other Materials and Supplies	127,162.96	-	127,162.96	-	127,162.96	12,465.71	139,628.67	4,666.92	144,295.58	4,822.90	149,118.49
41		Total Materials and Supplies	132,508.44	-	132,508.44	-	132,508.44	12,989.72	145,498.16	4,863.10	150,361.26	5,025.64	155,386.90
42	512012	Deferred Maintenance Expense	270,067.68	(49,182.44) [13]	220,885.24	-	220,885.24	(34,701.44) [13]	186,183.80	(10,316.81) [13]	175,866.99	(12,895.89) [13]	162,971.10
43		Total Deferred Maintenance	270,067.68	(49,182.44)	220,885.24	-	220,885.24	(34,701.44)	186,183.80	(10,316.81)	175,866.99	(12,895.89)	162,971.10
44		Total Maintenance & Repair - Water	1,250,860.67	(49,182.44)	1,201,678.23	-	1,201,678.23	61,445.09	1,263,123.32	25,678.57	1,288,801.89	24,502.59	1,313,104.48

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 B-6a
Updated 09/19/2022

		CWS - NC Uniform											
		Sewer Maintenance & Repair											
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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[H]+[J]
45	512001	Shop Supplies and Tools	14,003.78		14,003.78		14,003.78	1,316.48	15,320.26	396.64	15,716.90	406.91	16,123.81
46	512002	Repairs and Maintenance	189,562.37		189,562.37		189,562.37	17,820.51	207,382.88	5,369.15	212,752.04	5,508.16	218,260.20
47	512003	Main Breaks	982.28		982.28		982.28	92.34	1,074.62	27.82	1,102.44	28.54	1,130.99
48	512004	Traps Repair	-		-		-	-	-	-	-	-	-
49	512005	Valve Repair	68.80		68.80		68.80	6.47	75.27	1.95	77.22	2.00	79.22
50	512006	Manhole Maint	13,794.02		13,794.02		13,794.02	1,296.76	15,090.78	390.70	15,481.48	400.82	15,882.30
51	512007	Major Repairs	127.53		127.53		127.53	11.99	139.52	3.61	143.13	3.71	146.84
52	512008	Maintenance Electric Equip Repair	60,716.67		60,716.67		60,716.67	5,707.90	66,424.57	1,719.74	68,144.30	1,764.26	69,908.56
53	512009	Permits	44,837.15		44,837.15		44,837.15	4,215.08	49,052.23	1,269.96	50,322.19	1,302.84	51,625.04
54	512010	Sewer Rodding	205,212.63		205,212.63		205,212.63	19,291.77	224,504.41	5,812.43	230,316.84	5,962.92	236,279.75
55	512011	Sewer Sludge Hauling	464,136.23		464,136.23		464,136.23	43,632.85	507,769.08	13,146.17	520,915.25	13,486.52	534,401.77
56	512013	Excavation Restoration	16.17		16.17		16.17	1.52	17.69	0.46	18.15	0.47	18.62
57	512014	Communication Expense	52,340.26		52,340.26		52,340.26	4,920.44	57,260.70	1,482.48	58,743.18	1,520.86	60,264.05
58	512015	Equipment Rental	1,331.00		1,331.00		1,331.00	125.13	1,456.13	37.70	1,493.82	38.68	1,532.50
59	512016	Uniforms	13,741.64		13,741.64		13,741.64	1,291.83	15,033.47	389.22	15,422.69	399.29	15,821.98
60	512017	Weather/Hurricane/Fuel/Snow removal	12,035.36		12,035.36		12,035.36	1,131.43	13,166.79	340.89	13,507.68	349.71	13,857.39
61	512018	Safety Supplies/Expense	9,569.09		9,569.09		9,569.09	899.58	10,468.67	271.03	10,739.71	278.05	11,017.76
62	512019	Moving Expense	-		-		-	-	-	-	-	-	-
63	512020	Service Claims	-		-		-	-	-	-	-	-	-
64	512021	Landscaping	105,387.90		105,387.90		105,387.90	9,907.38	115,295.28	2,985.00	118,280.28	3,062.28	121,342.57
65	512022	Other Contracted Workers	4,175.94		4,175.94		4,175.94	392.57	4,568.51	118.28	4,686.79	121.34	4,808.14
66	512023	Pump Station R&M	2,210.00		2,210.00		2,210.00	207.76	2,417.76	62.60	2,480.36	64.22	2,544.57
67	512024	Project Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
68	512025	Vehicle Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
69	512900	Other Plant and System Maintenance	89,888.07		89,888.07		89,888.07	8,450.26	98,338.33	2,545.98	100,884.31	2,611.90	103,496.21
70		Total Maintenance and Repair	1,284,136.89		1,284,136.89		1,284,136.89	120,720.05	1,404,856.94	36,371.82	1,441,228.76	37,313.39	1,478,542.25
71	513001	Allocated Fuel Charge	-		-		-	-	-	-	-	-	-
72	513002	Meter Supplies	-		-		-	-	-	-	-	-	-
73	513003	Pipe, Plate, Gasket	4,680.59		4,680.59		4,680.59	440.02	5,120.61	132.57	5,253.18	136.01	5,389.18
74	513004	Misc Bearing	-		-		-	-	-	-	-	-	-
75	513005	Lubricant, Gases	-		-		-	-	-	-	-	-	-
76	513006	Misc Cogs Glass, Parts	-		-		-	-	-	-	-	-	-
77	513007	Rig Equip	110.72		110.72		110.72	10.41	121.13	3.14	124.26	3.22	127.48
78	513008	Electrical Equip	8,062.36		8,062.36		8,062.36	757.93	8,820.29	228.36	9,048.65	234.27	9,282.92
79	513009	Lighting Supplies	-		-		-	-	-	-	-	-	-
80	513010	Plant Air System	1,959.12		1,959.12		1,959.12	184.17	2,143.29	55.49	2,198.78	56.93	2,255.71
81	513011	Valves and Traps	-		-		-	-	-	-	-	-	-
82	513012	Duty and Brokerage	-		-		-	-	-	-	-	-	-
83	513899	Materials and Supplies Write-off	-		-		-	-	-	-	-	-	-
84	513900	Other Materials and Supplies	100,163.73		100,163.73		100,163.73	9,416.26	109,579.99	2,837.03	112,417.03	2,910.48	115,327.51
85		Total Materials and Supplies	114,976.52		114,976.52		114,976.52	10,808.79	125,785.31	3,256.59	129,041.90	3,340.90	132,382.81
86	512012	Deferred Maintenance Expense	427,843.20	(164,849.75) [13]	262,993.45		262,993.45	9,243.71 [13]	272,237.16	- [13]	272,237.16	(201,443.00) [13]	70,794.16
87		Total Deferred Maintenance	427,843.20	(164,849.75)	262,993.45		262,993.45	9,243.71	272,237.16	-	272,237.16	(201,443.00)	70,794.16
88		Total Maintenance & Repair - Sewer	1,826,956.61	(164,849.75)	1,662,106.86		1,662,106.86	140,772.55	1,802,879.41	39,628.41	1,842,507.83	(160,788.61)	1,681,719.22

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 B-6a
Updated 09/19/2022

Maintenance & Repair

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 B-7a
Updated 09/19/2022

			CWS - NC Uniform										
Water Maintenance Testing													
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	515001	Laboratory Testing	40,130.70		40,130.70		40,130.70	3,049.93	43,180.63	1,443.26	44,623.89	1,491.50	46,115.39
2	515002	Test - Water/Sewer	108,562.61	27,558.24 [13c]	136,120.85		136,120.85	10,345.18	146,466.03	4,895.45	151,361.48	5,059.07	156,420.55
3	515003	Test - Equipment/Chemical	16,899.43		16,899.43		16,899.43	1,284.36	18,183.78	607.77	18,791.55	628.08	19,419.64
4	515004	Test - Safe Drinking Water Act	2,237.06		2,237.06		2,237.06	170.02	2,407.08	80.45	2,487.53	83.14	2,570.67
5													
6		Total Maintenance Testing - Water	167,829.79	27,558.24	195,388.03	-	195,388.03	14,849.49	210,237.52	7,026.93	217,264.46	7,261.80	224,526.25

			CWS - NC Uniform										
Sewer Maintenance Testing													
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]
7	515001	Laboratory Testing	161,353.50		161,353.50		161,353.50	12,262.87	173,616.37	4,494.94	178,111.31	4,611.31	182,722.62
8	515002	Test - Water/Sewer	124,555.43	9,214.71 [13c]	133,770.14		133,770.14	10,166.53	143,936.67	3,726.53	147,663.20	3,823.01	151,486.21
9	515003	Test - Equipment/Chemical	10,321.27		10,321.27		10,321.27	784.42	11,105.69	287.53	11,393.22	294.97	11,688.19
10	515004	Test - Safe Drinking Water Act	112.68		112.68		112.68	8.56	121.24	3.14	124.38	3.22	127.60
11													
12		Total Maintenance Testing - Sewer	296,342.89	9,214.71	305,557.60	-	305,557.60	23,222.38	328,779.97	8,512.13	337,292.11	8,732.51	346,024.62

Maintenance Testing

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 B-8a
Updated 09/19/2022

Water Meter Reading			CWS - NC Uniform										
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]
1	516001	Service - Meter Reading	229,336.46		229,336.46		229,336.46	22,481.71	251,818.17	8,416.71	260,234.89	8,698.03	268,932.92
2													
3		Total Meter Reading - Water	229,336.46	-	229,336.46	-	229,336.46	22,481.71	251,818.17	8,416.71	260,234.89	8,698.03	268,932.92
Sewer Meter Reading			CWS - NC Uniform										
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]
4	516001	Service - Meter Reading	3,024.11		3,024.11		3,024.11	284.29	3,308.40	85.65	3,394.06	87.87	3,481.93
5													
6		Total Meter Reading - Sewer	3,024.11	-	3,024.11	-	3,024.11	284.29	3,308.40	85.65	3,394.06	87.87	3,481.93

Meter Reading

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 B-9a
Updated 09/19/2022

			CWS - NC Uniform													
					Base Case		Base Case		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	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	514001	Chlorine	36,037.11		36,037.11		36,037.11	2,738.82	38,775.93	1,296.04	40,071.97	1,339.36	41,411.32			
2	514002	Odor Control Chemicals	359.02		359.02		359.02	27.29	386.31	12.91	399.22	13.34	412.56			
3	514900	Other Chemicals	294,057.48	64,925.85	358,983.33		358,983.33	27,282.73	386,266.06	12,910.47	399,176.53	13,341.99	412,518.52			
4																
5		Total Chemicals - Water	330,453.61	64,925.85	395,379.46	-	395,379.46	30,048.84	425,428.30	14,219.42	439,647.72	14,694.68	454,342.40			

			CWS - NC Uniform													
					Base Case		Base Case		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	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]			
6	514001	Chlorine	63,517.72		63,517.72		63,517.72	4,827.35	68,345.07	1,769.46	70,114.52	1,815.27	71,929.79			
7	514002	Odor Control Chemicals	9,943.08		9,943.08		9,943.08	755.67	10,698.75	276.99	10,975.75	284.16	11,259.91			
8	514900	Other Chemicals	339,981.36	174,029.56	514,010.92		514,010.92	39,064.83	553,075.75	14,319.16	567,394.91	14,689.89	582,084.80			
9																
10		Total Chemicals - Sewer	413,442.16	174,029.56	587,471.72	-	587,471.72	44,647.85	632,119.57	16,365.61	648,485.18	16,789.32	665,274.50			

Chemicals

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 B-10a
Updated 09/19/2022

			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Water Transportation Expense													
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	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]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
1	601000	Vehicle Leasing	6,352.28	-	6,352.28	-	6,352.28	622.71	6,974.99	233.13	7,208.12	240.92	7,449.04
2	602000	Vehicle Fuel	179,346.20	-	179,346.20	-	179,346.20	17,581.20	196,927.40	6,582.06	203,509.45	6,802.05	210,311.51
3	603000	Vehicle Repairs and Maintenance	83,594.77	-	83,594.77	-	83,594.77	8,194.74	91,789.52	3,067.95	94,857.47	3,170.49	98,027.96
4	604000	Vehicle Registration/Licensing Fees	309.09	-	309.09	-	309.09	30.30	339.39	11.34	350.74	11.72	362.46
5	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-	-	-	-
6	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-	-	-	-
8	609000	Vehicle - Other Costs	11,003.78	-	11,003.78	-	11,003.78	1,078.69	12,082.47	403.84	12,486.32	417.34	12,903.66
9													
10		Total Transportation Expense - Water	280,606.12	-	280,606.12	-	280,606.12	27,507.65	308,113.77	10,298.32	318,412.09	10,642.53	329,054.62

			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Sewer Transportation Expense													
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	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]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
11	601000	Vehicle Leasing	3,789.80	-	3,789.80	-	3,789.80	356.27	4,146.08	107.34	4,253.42	110.12	4,363.54
12	602000	Vehicle Fuel	106,998.99	-	106,998.99	-	106,998.99	10,058.84	117,057.83	3,030.63	120,088.46	3,109.10	123,197.56
13	603000	Vehicle Repairs and Maintenance	49,873.13	-	49,873.13	-	49,873.13	4,688.51	54,561.64	1,412.60	55,974.24	1,449.18	57,423.42
14	604000	Vehicle Registration/Licensing Fees	184.41	-	184.41	-	184.41	17.34	201.74	5.22	206.97	5.36	212.32
15	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-	-	-	-
16	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-	-	-	-
17	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-	-	-	-
18	609000	Vehicle - Other Costs	6,564.92	-	6,564.92	-	6,564.92	617.16	7,182.08	185.94	7,368.02	190.76	7,558.78
19													
20		Total Transportation Expense - Sewer	167,411.25	-	167,411.25	-	167,411.25	15,738.11	183,149.36	4,741.75	187,891.11	4,864.51	192,755.62

Transportation Expense

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 [C] & [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 B-11a
Updated 09/19/2022

Water Salary Captive			CWS - NC Uniform			Base Case	Base Case	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	522001	Capitalized Time	(540,714.77)	89,856.77	(450,858.00)		(450,858.00)	(13,525.74)	(464,383.74)	(13,931.51)	(478,315.25)	(14,349.46)	(492,664.71)
2													
3		Total Salary Captive - Water	<u>(540,714.77)</u>	<u>89,856.77</u>	<u>(450,858.00)</u>	<u>-</u>	<u>(450,858.00)</u>	<u>(13,525.74)</u>	<u>(464,383.74)</u>	<u>(13,931.51)</u>	<u>(478,315.25)</u>	<u>(14,349.46)</u>	<u>(492,664.71)</u>

Sewer Salary Captive			CWS - NC Uniform			Base Case	Base Case	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	522001	Capitalized Time	(322,593.59)	53,608.59	(268,985.00)		(268,985.00)	(8,069.55)	(277,054.55)	(8,311.64)	(285,366.19)	(8,560.99)	(293,927.17)
5													
6		Total Salary Captive - Sewer	<u>(322,593.59)</u>	<u>53,608.59</u>	<u>(268,985.00)</u>	<u>-</u>	<u>(268,985.00)</u>	<u>(8,069.55)</u>	<u>(277,054.55)</u>	<u>(8,311.64)</u>	<u>(285,366.19)</u>	<u>(8,560.99)</u>	<u>(293,927.17)</u>

Salary Captive

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 B-12a
Updated 09/19/2022

Water Outside Service		CWS - NC Uniform			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	540100	Consulting	9,211.38		9,211.38		9,211.38	902.99	10,114.37	338.06	10,452.43	349.36	10,801.79
2	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
3	540300	Recruitment	7,045.65		7,045.65		7,045.65	690.68	7,736.33	258.58	7,994.91	267.22	8,262.13
4	540400	Legal	43,341.93	(8,061.62) [20]	35,280.31		35,280.31	3,458.51	38,738.82	1,294.80	40,033.62	1,338.07	41,371.69
5	540500	Payroll	-		-		-	-	-	-	-	-	-
6	540600	Tax	-		-		-	-	-	-	-	-	-
7	540700	Engineering	13,666.55		13,666.55		13,666.55	1,339.72	15,006.28	501.57	15,507.84	518.33	16,026.18
8	540800	Temporary Labor	275.58		275.58		275.58	27.02	302.60	10.11	312.71	10.45	323.17
9	540900	Police	-		-		-	-	-	-	-	-	-
10	541000	Environmental	-		-		-	-	-	-	-	-	-
11	541100	Management Fee	-		-		-	-	-	-	-	-	-
12	541200	Contractor Outside Services	338.22		338.22		338.22	33.16	371.37	12.41	383.79	12.83	396.61
13	541300	Employee Finder Fees	416.39		416.39		416.39	40.82	457.21	15.28	472.49	15.79	488.28
14	549000	Other Outside Services	96,026.23	(37,872.36) [20]	58,153.87		58,153.87	5,700.79	63,854.66	2,134.26	65,988.92	2,205.60	68,194.52
15													
16		Total Outside Service - Water	170,321.94	(45,933.98)	124,387.96	-	124,387.96	12,193.68	136,581.64	4,565.07	141,146.71	4,717.66	145,864.37

Sewer Outside Service		CWS - NC Uniform			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]
17	540100	Consulting	5,495.57		5,495.57		5,495.57	516.63	6,012.20	155.66	6,167.85	159.69	6,327.54
18	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
19	540300	Recruitment	4,203.48		4,203.48		4,203.48	395.16	4,598.64	119.06	4,717.70	122.14	4,839.84
20	540400	Legal	25,858.05	(4,809.61) [20]	21,048.44		21,048.44	1,978.74	23,027.18	596.17	23,623.35	611.61	24,234.96
21	540500	Payroll	-		-		-	-	-	-	-	-	-
22	540600	Tax	-		-		-	-	-	-	-	-	-
23	540700	Engineering	8,153.55		8,153.55		8,153.55	766.50	8,920.05	230.94	9,150.99	236.92	9,387.91
24	540800	Temporary Labor	164.42		164.42		164.42	15.46	179.87	4.66	184.53	4.78	189.31
25	540900	Police	-		-		-	-	-	-	-	-	-
26	541000	Environmental	-		-		-	-	-	-	-	-	-
27	541100	Management Fee	-		-		-	-	-	-	-	-	-
28	541200	Contractor Outside Services	201.78		201.78		201.78	18.97	220.75	5.72	226.47	5.86	232.33
29	541300	Employee Finder Fees	248.42		248.42		248.42	23.35	271.77	7.04	278.81	7.22	286.03
30	549000	Other Outside Services	57,289.81	(22,594.87) [20]	34,694.94		34,694.94	3,261.63	37,956.57	982.70	38,939.26	1,008.14	39,947.40
31													
32		Total Outside Service - Sewer	101,615.07	(27,404.48)	74,210.59	-	74,210.59	6,976.44	81,187.03	2,101.94	83,288.96	2,156.36	85,445.32

Outside 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 B-13a
Updated 09/19/2022

Water Salaries & Wages			CWS - NC Uniform			Base Case	Base Case	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		Salaries & Wages - General	3,531,985.01	417,945.55	21a 3,949,930.56		3,949,930.56	118,497.92	4,068,428.47	122,052.85	4,190,481.33	125,714.44	4,316,195.77
2													
3		Total Salaries & Wages - Water	3,531,985.01	417,945.55	3,949,930.56	-	3,949,930.56	118,497.92	4,068,428.47	122,052.85	4,190,481.33	125,714.44	4,316,195.77

Sewer Salaries & Wages			CWS - NC Uniform			Base Case	Base Case	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		Salaries & Wages - General	2,107,202.86	249,348.75	21a 2,356,551.61		2,356,551.61	70,696.55	2,427,248.16	72,817.44	2,500,065.61	75,001.97	2,575,067.57
5													
6		Total Salaries & Wages - Sewer	2,107,202.86	249,348.75	2,356,551.61	-	2,356,551.61	70,696.55	2,427,248.16	72,817.44	2,500,065.61	75,001.97	2,575,067.57

Salaries & Wages

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 B-14a
Updated 09/19/2022

			CWS - NC Uniform													
Water Office Supplies & Other Expenses			Pro-Forma		Historical Test		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Adjustment	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	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-			
2	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-			
3	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-			
4	628400	Customer Service Printing	118,760.27	150,503.05	269,263.32	269,263.32	20,464.01	289,727.33	9,683.78	299,411.11	10,007.45	309,418.56				
5	628500	Customer Freight/Courier Charges	163.90	-	163.90	163.90	16.07	179.96	6.02	185.98	6.22	192.20				
6		Total Billing & Customer Service	<u>118,924.17</u>	<u>150,503.05</u>	<u>269,427.22</u>	<u>-</u>	<u>269,427.22</u>	<u>20,480.08</u>	<u>289,907.30</u>	<u>9,689.80</u>	<u>299,597.09</u>	<u>10,013.66</u>	<u>309,610.76</u>			
7	550200	Computer Repair and Maintenance	5.39	-	5.39	5.39	0.53	5.91	0.20	6.11	0.20	6.32				
8	550300	Computer Supplies	-	-	-	-	-	-	-	-	-	-				
9	550400	Internet Services	415.64	-	415.64	415.64	40.75	456.39	15.25	471.64	15.76	487.41				
10	550500	Website Development	-	-	-	-	-	-	-	-	-	-				
11	550600	Computer Licensing	267.44	-	267.44	267.44	26.22	293.66	9.82	303.47	10.14	313.62				
12	550700	Software	-	-	-	-	-	-	-	-	-	-				
13	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-				
14	559900	Other Computer/IT Expenses	(53.78)	-	(53.78)	(53.78)	(5.27)	(59.06)	(1.97)	(61.03)	(2.04)	(63.07)				
15		Total IT Department	<u>634.69</u>	<u>-</u>	<u>634.69</u>	<u>-</u>	<u>634.69</u>	<u>62.22</u>	<u>696.91</u>	<u>23.29</u>	<u>720.20</u>	<u>24.07</u>	<u>744.27</u>			
16	581100	Office Supplies	9,725.47	-	9,725.47	9,725.47	953.38	10,678.86	356.93	11,035.78	368.86	11,404.64				
17	581200	Kitchen Supplies	1,667.58	-	1,667.58	1,667.58	163.47	1,831.05	61.20	1,892.25	63.25	1,955.50				
18	581300	Cleaning Supplies	981.96	-	981.96	981.96	96.26	1,078.22	36.04	1,114.26	37.24	1,151.50				
19	582100	Office Equipment	2,397.00	-	2,397.00	2,397.00	234.98	2,631.97	87.97	2,719.94	90.91	2,810.85				
20	582200	Office Equipment - Rent/Leased	942.96	-	942.96	942.96	92.44	1,035.40	34.61	1,070.01	35.76	1,105.77				
21	583100	Office Printing/Blueprints	8,605.17	-	8,605.17	8,605.17	843.56	9,448.73	315.81	9,764.55	326.37	10,090.91				
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-				
23	583300	Artwork, Display and Banner	90.58	-	90.58	90.58	8.88	99.46	3.32	102.78	3.44	106.22				
24	583400	Office Shipping Charges/Postage/Courier	23,360.35	-	23,360.35	23,360.35	2,290.00	25,650.35	857.33	26,507.68	885.99	27,393.66				
25	583500	Office Duties and Brokerage	1,409.45	-	1,409.45	1,409.45	138.17	1,547.61	51.73	1,599.34	53.46	1,652.80				
26		Total Office Expense	<u>49,180.52</u>	<u>-</u>	<u>49,180.52</u>	<u>-</u>	<u>49,180.52</u>	<u>4,821.14</u>	<u>54,001.66</u>	<u>1,804.94</u>	<u>55,806.59</u>	<u>1,865.27</u>	<u>57,671.86</u>			
27		Total Office Supplies & Other Expenses - Water	<u>168,739.38</u>	<u>150,503.05</u>	<u>319,242.43</u>	<u>-</u>	<u>319,242.43</u>	<u>25,363.43</u>	<u>344,605.86</u>	<u>11,518.03</u>	<u>356,123.89</u>	<u>11,903.00</u>	<u>368,026.89</u>			

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 B-14a
Updated 09/19/2022

			Sewer CWS - NC Uniform										
Office Supplies & Other Expenses						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]
28	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-
30	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-
31	628400	Customer Service Printing	70,853.07	89,791.00	23] 160,644.07	160,644.07	160,644.07	12,208.95	172,853.02	4,475.17	177,328.19	4,591.04	181,919.23
32	628500	Customer Freight/Courier Charges	97.78	-	97.78	97.78	97.78	9.19	106.97	2.77	109.74	2.84	112.59
33		Total Billing & Customer Service	<u>70,950.85</u>	<u>89,791.00</u>	<u>160,741.85</u>	<u>-</u>	<u>160,741.85</u>	<u>12,218.14</u>	<u>172,959.99</u>	<u>4,477.94</u>	<u>177,437.94</u>	<u>4,593.88</u>	<u>182,031.81</u>
34	550200	Computer Repair and Maintenance	3.21	-	3.21	3.21	3.21	0.30	3.52	0.09	3.61	0.09	3.70
35	550300	Computer Supplies	-	-	-	-	-	-	-	-	-	-	-
36	550400	Internet Services	247.98	-	247.98	247.98	247.98	23.31	271.29	7.02	278.31	7.21	285.52
37	550500	Website Development	-	-	-	-	-	-	-	-	-	-	-
38	550600	Computer Licensing	159.56	-	159.56	159.56	159.56	15.00	174.56	4.52	179.08	4.64	183.71
39	550700	Software	-	-	-	-	-	-	-	-	-	-	-
40	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-	-
41	559900	Other Computer/IT Expenses	(32.09)	-	(32.09)	(32.09)	(32.09)	(3.02)	(35.10)	(0.91)	(36.01)	(0.93)	(36.94)
42		Total IT Department	<u>378.66</u>	<u>-</u>	<u>378.66</u>	<u>-</u>	<u>378.66</u>	<u>35.60</u>	<u>414.26</u>	<u>10.73</u>	<u>424.98</u>	<u>11.00</u>	<u>435.99</u>
43	581100	Office Supplies	5,802.28	-	5,802.28	5,802.28	5,802.28	545.46	6,347.74	164.34	6,512.08	168.60	6,680.68
44	581200	Kitchen Supplies	994.89	-	994.89	994.89	994.89	93.53	1,088.42	28.18	1,116.60	28.91	1,145.50
45	581300	Cleaning Supplies	585.84	-	585.84	585.84	585.84	55.07	640.92	16.59	657.51	17.02	674.53
46	582100	Office Equipment	1,430.06	-	1,430.06	1,430.06	1,430.06	134.44	1,564.50	40.51	1,605.01	41.55	1,646.56
47	582200	Office Equipment - Rent/Leased	562.58	-	562.58	562.58	562.58	52.89	615.46	15.93	631.40	16.35	647.75
48	583100	Office Printing/Blueprints	5,133.90	-	5,133.90	5,133.90	482.63	5,616.53	145.41	5,761.94	149.18	5,911.12	
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-	-
50	583300	Artwork, Display and Banner	54.04	-	54.04	54.04	54.04	5.08	59.12	1.53	60.65	1.57	62.22
51	583400	Office Shipping Charges/Postage/Courier	13,936.92	-	13,936.92	13,936.92	13,936.92	1,310.19	15,247.11	394.75	15,641.86	404.97	16,046.83
52	583500	Office Duties and Brokerage	840.88	-	840.88	840.88	840.88	79.05	919.93	23.82	943.75	24.43	968.19
53		Total Office Expense	<u>29,341.38</u>	<u>-</u>	<u>29,341.38</u>	<u>-</u>	<u>29,341.38</u>	<u>2,758.35</u>	<u>32,099.73</u>	<u>831.06</u>	<u>32,930.79</u>	<u>852.58</u>	<u>33,783.37</u>
54		Total Office Supplies & Other Expenses - Sewer	<u>100,670.90</u>	<u>89,791.00</u>	<u>190,461.90</u>	<u>-</u>	<u>190,461.90</u>	<u>15,012.08</u>	<u>205,473.98</u>	<u>5,319.73</u>	<u>210,793.71</u>	<u>5,457.46</u>	<u>216,251.17</u>

Office Supplies & Other Expenses

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 B-15a
Updated 09/19/2022

Water Regulatory Commission Expense			CWS - NC Uniform		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	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]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	611100	Rate Case Amortization	110,182.64	198,781.36 [12]	308,964.00		308,964.00	-	308,964.00	-	308,964.00	-	308,964.00
2	611200	Cost of Service Study	-	-	-		-	-	-	-	-	-	-
3	611300	Depreciation Study	-	-	-		-	-	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-		-	-	-	-	-	-	-
5	612100	Regulatory Fees	2,518.25	-	2,518.25		2,518.25	246.86	2,765.11	92.42	2,857.53	95.51	2,953.04
6	612200	Water Resource Conservation	-	-	-		-	-	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-		-	-	-	-	-	-	-
8	612900	Other Regulatory Expenses	74,950.25	13,997.10 [27b]	88,947.35		88,947.35	8,719.45	97,666.81	3,264.39	100,931.20	3,373.50	104,304.70
9													
10		Total Regulatory Commission Expense - Water	187,651.14	212,778.46	400,429.60	-	400,429.60	8,966.32	409,395.92	3,356.81	412,752.73	3,469.01	416,221.74

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 B-15a
Updated 09/19/2022

			CWS - NC Uniform		Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Regulatory Commission Expense			Pro-Forma		Proposed		Total After		Rate Year 1		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Adjustment	Historical Test	Increase	Increase	Adjustments	Adjustments	Rate Year 2	Rate Year 2	Rate Year 3	Rate Year 3	Rate Year 3	Rate Year 3	Rate Year 3
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]
					= [A]+[B]		= [C]+[D]		= [G]+[F]		= [I]+[H]		= [L]+[M]			
11	611100	Rate Case Amortization	65,735.61	118,594.39	[12]	184,330.00	184,330.00	-	184,330.00	-	184,330.00	-	184,330.00	-	-	184,330.00
12	611200	Cost of Service Study	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	611300	Depreciation Study	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	612100	Regulatory Fees	1,502.40	-	-	1,502.40	1,502.40	141.24	1,643.64	42.55	1,686.19	43.66	1,729.85	-	-	1,729.85
16	612200	Water Resource Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	612300	Misc Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	612900	Other Regulatory Expenses	44,715.76	8,350.75	[27b]	53,066.51	53,066.51	4,988.71	58,055.22	1,503.05	59,558.27	1,541.97	61,100.24	-	-	61,100.24
19																
20		Total Regulatory Commission Expense - Sewer	111,953.77	126,945.14		238,898.91	-	238,898.91	5,129.95	244,028.86	1,545.61	245,574.47	1,585.62	247,160.09		

Regulatory Commission Expense

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 B-16a
Updated 09/19/2022

Water Pension & Other Benefits			CWS - NC Uniform			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	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	531001	401K Profit Sharing	101,242.78	(499.03) [21b]	100,743.75	-	100,743.75	7,656.52	108,400.27	3,623.15	112,023.42	3,744.25	115,767.66
2	531002	401K Match	91,541.37	6,904.76 [21b]	98,446.13	-	98,446.13	7,481.91	105,928.04	3,540.51	109,468.55	3,658.85	113,127.41
3	531100	RSP Match	-	-	-	-	-	-	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-	-	-	-	-	-	-
5	532001	Health Admin and Stop Loss	87,522.74	(87,522.74) [21b]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	532002	Dental	23,185.20	1,602.51 [21b]	24,787.71	-	24,787.71	1,883.87	26,671.58	891.46	27,563.04	921.26	28,484.30
7	532003	Medical	-	-	-	-	-	-	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-	-	-	-
9	532005	Employee Insurance Deductions	(151,881.66)	151,881.66 [21b]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	532006	Health Insurance Claims	623,690.33	54,742.48 [21b]	678,432.81	-	678,432.81	51,560.89	729,993.70	24,399.14	754,392.85	25,214.65	779,607.50
11	532007	Group Insurance	-	-	-	-	-	-	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	-	-	-	-	-	-	-
13	532009	Workers Compensation Insurance (WCB)	40,244.14	(2,539.71) [25]	37,704.43	-	37,704.43	2,865.54	40,569.97	1,356.00	41,925.97	1,401.32	43,327.29
14	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-	-	-	-	-	-	-
16	532012	Term Life Insurance	45,650.95	(16,342.68) [21b]	29,308.27	-	29,308.27	2,227.43	31,535.70	1,054.04	32,589.74	1,089.27	33,679.01
17	532013	Term Life Insurance Opt	(9,666.94)	9,666.94 [21b]	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	(0.00)	(0.01)
18	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-	-	-	-	-
19	532015	Vacation	-	-	-	-	-	-	-	-	-	-	-
20	532016	Education / Tuition	-	-	-	-	-	-	-	-	-	-	-
21	532017	Safety	-	-	-	-	-	-	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-	-	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-	-	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-	-	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-	-	-	-	-	-	-
26	532900	Other Employee Benefits	5,445.88	1,282.99 [21b]	6,728.81	-	6,728.81	511.39	7,240.20	241.99	7,482.19	250.08	7,732.27
27	532999	Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-
28													
29		Total Pension & Other Benefits - Water	856,974.79	119,177.12	976,151.91	-	976,151.91	74,187.55	1,050,339.46	35,106.31	1,085,445.76	36,279.69	1,121,725.45

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 B-16a
Updated 09/19/2022

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP		WSIP	
Sewer Pension & Other Benefits						Proposed Increase	Total After Increase	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		
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]	[K] =[I]+[J]		
30	531001	401K Profit Sharing	60,402.03	(297.72) [21b]	60,104.31	-	60,104.31	4,567.93	64,672.24	1,674.37	66,346.61	1,717.72	68,064.32		
31	531002	401K Match	54,614.12	4,119.42 [21b]	58,733.54	-	58,733.54	4,463.75	63,197.29	1,636.18	64,833.47	1,678.54	66,512.01		
32	531100	RSP Match	-	-	-	-	-	-	-	-	-	-	-		
33	531200	Canada Pension Plan	-	-	-	-	-	-	-	-	-	-	-		
34	532001	Health Admin and Stop Loss	52,216.58	(52,216.58) [21b]	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)		
35	532002	Dental	13,832.43	956.06 [21b]	14,788.49	-	14,788.49	1,123.93	15,912.41	411.97	16,324.39	422.64	16,747.02		
36	532003	Medical	-	-	-	-	-	-	-	-	-	-	-		
37	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-	-	-	-		
38	532005	Employee Insurance Deductions	(90,613.48)	90,613.48 [21b]	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)		
39	532006	Health Insurance Claims	372,097.29	32,659.69 [21b]	404,756.98	-	404,756.98	30,761.53	435,518.51	11,275.60	446,794.11	11,567.52	458,361.63		
40	532007	Group Insurance	-	-	-	-	-	-	-	-	-	-	-		
41	532008	Health Insurance	-	-	-	-	-	-	-	-	-	-	-		
42	532009	Workers Compensation Insurance (WCB)	24,009.89	(1,515.21) [25]	22,494.68	-	22,494.68	1,709.60	24,204.27	626.65	24,830.92	642.87	25,473.80		
43	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-	-	-	-		
44	532011	Union Dues	-	-	-	-	-	-	-	-	-	-	-		
45	532012	Term Life Insurance	27,235.62	(9,750.14) [21b]	17,485.48	-	17,485.48	1,328.90	18,814.38	487.11	19,301.48	499.72	19,801.20		
46	532013	Term Life Insurance Opt	(5,767.36)	5,767.36 [21b]	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.01		
47	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-	-	-	-	-		
48	532015	Vacation	-	-	-	-	-	-	-	-	-	-	-		
49	532016	Education / Tuition	-	-	-	-	-	-	-	-	-	-	-		
50	532017	Safety	-	-	-	-	-	-	-	-	-	-	-		
51	532018	Longevity	-	-	-	-	-	-	-	-	-	-	-		
52	532019	Incidental	-	-	-	-	-	-	-	-	-	-	-		
53	532020	Holiday	-	-	-	-	-	-	-	-	-	-	-		
54	532021	Jury Duty	-	-	-	-	-	-	-	-	-	-	-		
55	532900	Other Employee Benefits	3,249.04	765.41 [21b]	4,014.45	-	4,014.45	305.10	4,319.55	111.83	4,431.38	114.73	4,546.11		
56	532999	Payroll Suspend	-	-	-	-	-	-	-	-	-	-	-		
57			-	-	-	-	-	-	-	-	-	-	-		
58		Total Pension & Other Benefits - Sewer	511,276.16	71,101.77	582,377.93	-	582,377.93	44,260.72	626,638.65	16,223.71	642,862.36	16,643.74	659,506.10		

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 B-16a
Updated 09/19/2022

Pension & Other Benefits

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 B-17a
Updated 09/19/2022

Water Rent			CWS - NC Uniform										
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	571100	Building Rent	111,645.91	100,148.09	[24] 211,794.00		211,794.00	16,096.34	227,890.34	5,469.37	233,359.71	5,600.63	238,960.35
2	571200	Building Rent - Inducement	-	-	-		-	-	-	-	-	-	-
3	571300	Building Rent - Recovery	-	-	-		-	-	-	-	-	-	-
4													
5		Total Rent - Water	<u>111,645.91</u>	<u>100,148.09</u>	<u>211,794.00</u>	<u>-</u>	<u>211,794.00</u>	<u>16,096.34</u>	<u>227,890.34</u>	<u>5,469.37</u>	<u>233,359.71</u>	<u>5,600.63</u>	<u>238,960.35</u>
Sewer Rent			CWS - NC Uniform										
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]
6	571100	Building Rent	66,608.60	59,749.40	[24] 126,358.00		126,358.00	9,603.21	135,961.21	3,263.07	139,224.28	3,341.38	142,565.66
7	571200	Building Rent - Inducement	-	-	-		-	-	-	-	-	-	-
8	571300	Building Rent - Recovery	-	-	-		-	-	-	-	-	-	-
9													
10		Total Rent - Sewer	<u>66,608.60</u>	<u>59,749.40</u>	<u>126,358.00</u>	<u>-</u>	<u>126,358.00</u>	<u>9,603.21</u>	<u>135,961.21</u>	<u>3,263.07</u>	<u>139,224.28</u>	<u>3,341.38</u>	<u>142,565.66</u>

Rent

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 B-18a
Updated 09/19/2022

			CWS - NC Uniform				Base Case						
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	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	560100	General Liability Insurance	127,774.57	54,651.94	[25] 182,426.51		182,426.51	13,864.42	196,290.93	6,560.78	202,851.71	6,780.07	209,631.78
2	560200	Property Insurance	230,530.49	50,071.57	[25] 280,602.06		280,602.06	20,322.83	300,924.89	19,860.54	320,785.43	18,539.69	339,325.11
3	560300	Vehicle Insurance	65,759.43	4,704.11	[25] 70,463.54		70,463.54	5,103.38	75,566.92	4,987.29	80,554.21	4,655.60	85,209.81
4	560400	Uninsured Losses	98,660.88	(35,346.84)	[25] 63,314.04		63,314.04	4,811.87	68,125.91	2,277.02	70,402.93	2,353.13	72,756.07
5	560500	Other Insurance	77,883.91	39,712.26	[25] 117,596.17		117,596.17	8,937.31	126,533.48	4,229.23	130,762.71	4,370.58	135,133.29
6													
7		Total Insurance - Water	600,609.29	113,793.04	714,402.33		714,402.33	53,039.80	767,442.13	37,914.86	805,356.99	36,699.08	842,056.07

			CWS - NC Uniform				Base Case						
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	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]
8	560100	General Liability Insurance	76,231.06	32,605.67	[25] 108,836.73		108,836.73	8,271.59	117,108.32	3,031.94	120,140.26	3,110.44	123,250.70
9	560200	Property Insurance	137,535.83	29,872.99	[25] 167,408.82		167,408.82	12,005.14	179,413.96	19,274.58	198,688.54	18,518.24	217,206.78
10	560300	Vehicle Insurance	39,232.46	2,806.50	[25] 42,038.96		42,038.96	3,014.68	45,053.64	4,840.15	49,893.78	4,650.22	54,544.00
11	560400	Uninsured Losses	58,861.66	(21,088.13)	[25] 37,773.53		37,773.53	2,870.79	40,644.32	1,052.28	41,696.60	1,079.53	42,776.13
12	560500	Other Insurance	46,466.00	23,692.56	[25] 70,158.56		70,158.56	5,332.05	75,490.61	1,954.46	77,445.06	2,005.06	79,450.12
13													
14		Total Insurance - Sewer	358,327.00	67,889.59	426,216.59		426,216.59	31,494.24	457,710.84	30,153.41	487,864.24	29,363.48	517,227.72

Insurance

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 B-19a
Updated 09/19/2022

Water Office Utilities			CWS - NC Uniform										
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	584100	Office Electric	1,875.71		1,875.71		1,875.71	183.87	2,059.59	68.84	2,128.42	71.14	2,199.56
2	584200	Office Gas/Heat	674.27		674.27		674.27	66.10	740.37	24.75	765.11	25.57	790.68
3	584300	Office Water	22,442.52		22,442.52		22,442.52	2,200.03	24,642.55	823.65	25,466.19	851.18	26,317.37
4	584900	Office Other Utilities	160.69		160.69		160.69	15.75	176.44	5.90	182.34	6.09	188.44
5	585100	Office Garbage Disposal/Removal	59,634.83		59,634.83		59,634.83	5,845.97	65,480.80	2,188.62	67,669.41	2,261.77	69,931.18
6	585200	Office Landscape/Mowing	17,696.55		17,696.55		17,696.55	1,734.78	19,431.34	649.47	20,080.80	671.18	20,751.98
7	585300	Office Snow Removal	-		-		-	-	-	-	-	-	-
8	585400	Office Security / Alarm System	1,841.43		1,841.43		1,841.43	180.51	2,021.94	67.58	2,089.52	69.84	2,159.36
9	585500	Office Cleaning Services	2,035.99		2,035.99		2,035.99	199.59	2,235.57	74.72	2,310.30	77.22	2,387.51
10	585900	Other Office Maintenance	3,711.19		3,711.19		3,711.19	363.81	4,075.00	136.20	4,211.20	140.75	4,351.95
11	586100	Landline/Telephone/Fax	32,296.70		32,296.70		32,296.70	3,166.03	35,462.73	1,185.30	36,648.02	1,224.92	37,872.94
12	586200	Cellular/Mobile Phones	24,560.65		24,560.65		24,560.65	2,407.67	26,968.32	901.38	27,869.70	931.51	28,801.21
13	587100	Holiday Events/Picnics	-		-		-	-	-	-	-	-	-
14	587200	Meals and Entertainment	-		-		-	-	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-		-		-	-	-	-	-	-	-
16	587400	Meals and Entertainment - Non Deductible	-		-		-	-	-	-	-	-	-
17	587500	Answering Service	6,278.10		6,278.10		6,278.10	615.44	6,893.54	230.41	7,123.95	238.11	7,362.05
18	587900	Other Office Expenses	3,540.82		3,540.82		3,540.82	347.10	3,887.93	129.95	4,017.88	134.29	4,152.17
19	511003	Purchased Services-Gas	3,923.83		3,923.83		3,923.83	384.65	4,308.48	144.01	4,452.49	148.82	4,601.31
20													
21		Total Office Utilities - Water	<u>180,673.28</u>	<u>-</u>	<u>180,673.28</u>	<u>-</u>	<u>180,673.28</u>	<u>17,711.29</u>	<u>198,384.58</u>	<u>6,630.76</u>	<u>205,015.34</u>	<u>6,852.39</u>	<u>211,867.72</u>

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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 B-19a
Updated 09/19/2022

Sewer Office Utilities		CWS - NC Uniform			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]
22	584100	Office Electric	1,119.06		1,119.06		1,119.06	105.20	1,224.26	31.70	1,255.96	32.52	1,288.47
23	584200	Office Gas/Heat	402.27		402.27		402.27	37.82	440.09	11.39	451.48	11.69	463.17
24	584300	Office Water	13,389.34		13,389.34		13,389.34	1,258.71	14,648.05	379.24	15,027.29	389.06	15,416.35
25	584900	Office Other Utilities	95.87		95.87		95.87	9.01	104.88	2.72	107.60	2.79	110.38
26	585100	Office Garbage Disposal/Removal	35,578.49		35,578.49		35,578.49	3,344.69	38,923.18	1,007.72	39,930.90	1,033.81	40,964.71
27	585200	Office Landscape/Mowing	10,557.87		10,557.87		10,557.87	992.53	11,550.40	299.04	11,849.44	306.78	12,156.22
28	585300	Office Snow Removal	-		-		-	-	-	-	-	-	-
29	585400	Office Security / Alarm System	1,098.60		1,098.60		1,098.60	103.28	1,201.88	31.12	1,233.00	31.92	1,264.92
30	585500	Office Cleaning Services	1,214.68		1,214.68		1,214.68	114.19	1,328.87	34.40	1,363.28	35.30	1,398.57
31	585900	Other Office Maintenance	2,214.12		2,214.12		2,214.12	208.15	2,422.26	62.71	2,484.98	64.34	2,549.31
32	586100	Landline/Telephone/Fax	19,268.40		19,268.40		19,268.40	1,811.40	21,079.80	545.76	21,625.55	559.89	22,185.44
33	586200	Cellular/Mobile Phones	14,653.03		14,653.03		14,653.03	1,377.51	16,030.54	415.03	16,445.57	425.78	16,871.35
34	587100	Holiday Events/Picnics	-		-		-	-	-	-	-	-	-
35	587200	Meals and Entertainment	-		-		-	-	-	-	-	-	-
36	587300	Meals and Entertainment - 50% Tax Deductible	-		-		-	-	-	-	-	-	-
37	587400	Meals and Entertainment - Non Deductible	-		-		-	-	-	-	-	-	-
38	587500	Answering Service	3,745.55		3,745.55		3,745.55	352.11	4,097.67	106.09	4,203.75	108.84	4,312.59
39	587900	Other Office Expenses	2,112.48		2,112.48		2,112.48	198.59	2,311.07	59.83	2,370.90	61.38	2,432.28
40	511003	Purchased Services-Gas	1,407.27		1,407.27		1,407.27	132.30	1,539.57	39.86	1,579.43	40.89	1,620.32
41													
42		Total Office Utilities - Sewer	106,857.03	-	106,857.03	-	106,857.03	10,045.49	116,902.52	3,026.61	119,929.13	3,104.97	123,034.10

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 B-19a
Updated 09/19/2022

Office Utilities

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 B-20a
Updated 09/19/2022

Water Miscellaneous Expense			CWS - NC Uniform			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	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	621100	Advertising	486.58	(486.58)	[20]	-	-	-	-	-	-	-	-
2	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	-
3	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	-
5	622100	Bank Service Charges	839.41	-	839.41	-	839.41	82.29	921.69	30.81	952.50	31.84	984.33
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	5,337.53	(5,337.53)	[20]	-	-	-	-	-	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	[20]	-	-	-	-	-	-	-	-
10	624100	License Fees	2,109.86	-	2,109.86	-	2,109.86	206.83	2,316.68	77.43	2,394.12	80.02	2,474.14
11	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	-
13	625100	Penalties and Fines	472.84	(472.84)	[20]	-	-	-	-	-	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	[20]	-	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	-
16	626100	Education and Training	9,646.29	-	9,646.29	-	9,646.29	945.62	10,591.91	354.02	10,945.93	365.85	11,311.78
17	629100	Memberships and Dues	26,749.18	(1,450.30)	[20]	25,298.88	25,298.88	2,480.03	27,778.92	928.48	28,707.39	959.51	29,666.90
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	(7,331.72)	-	(7,331.72)	-	(7,331.72)	(718.72)	(8,050.45)	(269.08)	(8,319.52)	(278.07)	(8,597.59)
22	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-
26	629900	Other Misc Expense	13,465.60	243,811.00	[26]	257,276.60	257,276.60	25,230.67	282,497.27	9,442.12	291,939.39	9,757.72	301,697.11
27		Total Miscellaneous Expense	<u>51,775.56</u>	<u>236,163.75</u>		<u>287,939.31</u>	<u>287,939.31</u>	<u>28,216.71</u>	<u>316,056.02</u>	<u>10,563.78</u>	<u>326,619.81</u>	<u>10,916.87</u>	<u>337,536.67</u>
28	591000	Accommodation/Hotel/Lodging	6,391.53	-	6,391.53	-	6,391.53	626.56	7,018.08	234.57	7,252.66	242.41	7,495.07
29	592000	Airfare	187.44	-	187.44	-	187.44	18.37	205.81	6.88	212.69	7.11	219.80
30	593000	Transportation excl. Airfare	1,405.42	-	1,405.42	-	1,405.42	137.77	1,543.19	51.58	1,594.77	53.30	1,648.07
31	594000	Travel - Meals and Entertainment	(67.23)	-	(67.23)	-	(67.23)	(6.59)	(73.82)	(2.47)	(76.29)	(2.55)	(78.84)
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	3,392.73	-	3,392.73	-	3,392.73	332.59	3,725.32	124.51	3,849.83	128.68	3,978.51
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-
34	599900	Other Travel	17,941.42	-	17,941.42	-	17,941.42	1,758.79	19,700.21	658.46	20,358.66	680.46	21,039.13
35		Total Travel Expense	<u>29,251.30</u>	<u>-</u>	<u>29,251.30</u>	<u>-</u>	<u>29,251.30</u>	<u>2,867.49</u>	<u>32,118.79</u>	<u>1,073.33</u>	<u>33,192.32</u>	<u>1,109.41</u>	<u>34,301.73</u>
36		Federal Protected EDIT Amortization	-	(36,704.00)	[10]	(36,704.00)	(36,704.00)	-	(36,704.00)	-	(36,704.00)	-	(36,704.00)
37		NC State Deferred Income Tax Amortization	-	(28,178.00)	[10]	(28,178.00)	(28,178.00)	-	(28,178.00)	-	(28,178.00)	-	(28,178.00)
38	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-
39		Total Commission Ordered Adjustments	<u>-</u>	<u>(64,882.00)</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>
40	691000	Corporate Allocation	2,575,907.14	(250,438.61)	[27b]	2,325,468.53	2,325,468.53	176,735.61	2,502,204.14	83,633.10	2,585,837.24	86,428.43	2,672,265.67
41	692000	Regional Allocation	312,448.43	7,025.78	[27b]	319,474.21	319,474.21	24,280.04	343,754.25	11,489.56	355,243.81	11,873.59	367,117.40
42	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-
43	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-
44		Total Allocations (CAM)	<u>2,888,355.57</u>	<u>(243,412.83)</u>	<u>2,644,942.74</u>	<u>-</u>	<u>2,644,942.74</u>	<u>201,015.65</u>	<u>2,845,958.39</u>	<u>95,122.66</u>	<u>2,941,081.05</u>	<u>98,302.02</u>	<u>3,039,383.07</u>
45	811003	Standby/Letter of Credit Fees	37,452.41	-	37,452.41	-	37,452.41	3,483.07	40,935.49	982.45	41,917.94	1,006.03	42,923.97
46	816004	Interest - Other	34,813.06	-	34,813.06	-	34,813.06	160.19	34,973.25	321.86	35,295.10	324.82	35,619.92
47		Total Other Interest Expense	<u>72,265.47</u>	<u>-</u>	<u>72,265.47</u>	<u>-</u>	<u>72,265.47</u>	<u>3,643.26</u>	<u>35,308.73</u>	<u>1,304.31</u>	<u>36,619.94</u>	<u>1,330.85</u>	<u>37,950.79</u>
48		Total Miscellaneous Expense - Water	<u>3,041,647.90</u>	<u>(72,231.08)</u>	<u>2,969,416.82</u>	<u>-</u>	<u>2,969,416.82</u>	<u>235,743.11</u>	<u>3,205,159.94</u>	<u>108,064.29</u>	<u>3,313,224.22</u>	<u>111,659.15</u>	<u>3,424,883.37</u>

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 B-20a
Updated 09/19/2022

Sewer Miscellaneous Expense			CWS - NC Uniform		Base Case		Base Case		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	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]			
49	621100	Advertising	290.30	(290.30)	[20]	-	-	-	-	-	-	-	-			
50	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	-			
51	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	-			
52	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	-			
53	622100	Bank Service Charges	500.79	-	-	500.79	500.79	47.08	547.87	14.18	562.06	14.55	576.61			
54	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	-			
55	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-			
56	623100	Donations for Registered Charities	3,184.40	(3,184.40)	[20]	-	-	-	-	-	-	-	-			
57	623200	Donations for Non-Registered Charities	-	-	[20]	-	-	-	-	-	-	-	-			
58	624100	License Fees	1,258.75	-	-	1,258.75	1,258.75	118.33	1,377.09	35.65	1,412.74	36.58	1,449.32			
59	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	-			
60	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	-			
61	625100	Penalties and Fines	5,629.85	(5,629.85)	[20]	-	-	-	-	-	-	-	-			
62	625200	Penalties and Fines to Government (Non-Deductible)	-	-	[20]	-	-	-	-	-	-	-	-			
63	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	-			
64	626100	Education and Training	5,755.03	-	-	5,755.03	5,755.03	541.02	6,296.06	163.01	6,459.06	167.23	6,626.29			
65	629100	Memberships and Dues	15,958.72	(865.26)	[20]	15,093.46	15,093.46	1,418.92	16,512.37	427.51	16,939.88	438.57	17,378.46			
66	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-			
67	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-			
68	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-			
69	629500	Credit Card Expense Clearing	(4,374.15)	-	-	(4,374.15)	(4,374.15)	(411.21)	(4,785.36)	(123.89)	(4,909.25)	(127.10)	(5,036.35)			
70	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-			
71	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-			
72	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-			
73	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-			
74	629900	Other Misc Expense	27,910.31	65,171.00	[26]	93,081.31	93,081.31	8,750.45	101,831.77	2,636.43	104,468.20	2,704.69	107,172.88			
75		Total Miscellaneous Expense	<u>56,114.01</u>	<u>55,201.19</u>		<u>111,315.20</u>	<u>-</u>	<u>111,315.20</u>	<u>10,464.60</u>	<u>3,152.89</u>	<u>124,932.69</u>	<u>3,234.51</u>	<u>128,167.20</u>			
76	591000	Accommodation/Hotel/Lodging	3,813.22	-	-	3,813.22	3,813.22	358.48	4,171.70	108.01	4,279.70	110.80	4,390.51			
77	592000	Airfare	111.82	-	-	111.82	111.82	10.51	122.34	3.17	125.50	3.25	128.75			
78	593000	Transportation excl. Airfare	838.48	-	-	838.48	838.48	78.82	917.31	23.75	941.05	24.36	965.42			
79	594000	Travel - Meals and Entertainment	(40.11)	-	-	(40.11)	(40.11)	(3.77)	(43.88)	(1.14)	(45.02)	(1.17)	(46.18)			
80	595000	Travel - Meals and Entertainment - 50% Tax Deductible	2,024.12	-	-	2,024.12	2,024.12	190.29	2,214.41	57.33	2,271.74	58.82	2,330.55			
81	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-			
82	599900	Other Travel	10,703.96	-	-	10,703.96	10,703.96	1,006.27	11,710.22	303.18	12,013.40	311.03	12,324.43			
83		Total Travel Expense	<u>17,451.50</u>	<u>-</u>	<u>-</u>	<u>17,451.50</u>	<u>-</u>	<u>1,640.59</u>	<u>19,092.09</u>	<u>494.30</u>	<u>19,586.39</u>	<u>507.09</u>	<u>20,093.48</u>			
84		Federal Protected EDIT Amortization	-	(21,898.00)	[10]	(21,898.00)	(21,898.00)	-	(21,898.00)	-	(21,898.00)	-	(21,898.00)			
85		NC State Deferred Income Tax Amortization	-	(16,811.00)	[10]	(16,811.00)	(16,811.00)	-	(16,811.00)	-	(16,811.00)	-	(16,811.00)			
86	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-			
87		Total Commission Ordered Adjustments	<u>-</u>	<u>(38,709.00)</u>	<u>-</u>	<u>(38,709.00)</u>	<u>-</u>	<u>(38,709.00)</u>	<u>-</u>	<u>-</u>	<u>(38,709.00)</u>	<u>-</u>	<u>(38,709.00)</u>			
88	691000	Corporate Allocation	1,536,801.23	(149,413.14)	[27b]	1,387,388.09	1,387,388.09	105,441.49	1,492,829.58	38,649.44	1,531,479.03	39,650.08	1,571,129.10			
89	692000	Regional Allocation	186,408.55	4,191.63	[27b]	190,600.18	190,600.18	14,485.61	205,085.79	5,309.68	210,395.48	5,447.15	215,842.63			
90	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-			
91	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-			
92		Total Allocations (CAM)	<u>1,723,209.78</u>	<u>(145,221.51)</u>	<u>-</u>	<u>1,577,988.27</u>	<u>1,577,988.27</u>	<u>119,927.11</u>	<u>1,697,915.38</u>	<u>43,959.12</u>	<u>1,741,874.50</u>	<u>45,097.23</u>	<u>1,786,971.73</u>			
93	811003	Standby/Letter of Credit Fees	22,344.33	-	-	22,344.33	22,344.33	2,078.02	24,422.35	586.14	25,008.49	600.20	25,608.69			
94	816004	Interest - Other	20,769.67	-	-	20,769.67	20,769.67	19.17	20,788.84	38.37	20,827.21	38.44	20,865.65			
95		Total Other Interest Expense	<u>43,114.00</u>	<u>-</u>	<u>-</u>	<u>43,114.00</u>	<u>-</u>	<u>2,097.19</u>	<u>45,211.19</u>	<u>624.51</u>	<u>45,835.70</u>	<u>638.65</u>	<u>46,474.34</u>			
96		Total Miscellaneous Expense - Sewer	<u>1,839,889.29</u>	<u>(128,729.32)</u>	<u>-</u>	<u>1,711,159.97</u>	<u>-</u>	<u>1,711,159.97</u>	<u>134,129.49</u>	<u>48,230.81</u>	<u>1,893,520.27</u>	<u>49,477.48</u>	<u>1,942,997.75</u>			

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 B-20a
Updated 09/19/2022

Miscellaneous Expense

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 B-21a
Updated 09/19/2022

Water Depreciation Expense			CWS - NC Uniform			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]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
71	710271	Dep - Other Tangible Plant	14,466.28	(13,248.11) [2]	1,218.17		1,218.17	-	1,218.17	-	1,218.17	-	1,218.17
72	710272	Dep - Other Plant Collection	-	-	-	-	-	-	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-
78	710278	Dep - Plant Alloc	-	13,860.85 [2]	13,860.85	-	13,860.85	-	13,860.85	-	13,860.85	-	13,860.85
79	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-	-	-	-
80	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
81	710281	Dep - Geothermal	-	-	-	-	-	-	-	-	-	-	-
82	710282	Dep - District Energy System	-	-	-	-	-	-	-	-	-	-	-
83	710283	Dep - Concession	-	-	-	-	-	-	-	-	-	-	-
84	710284	Dep - DIES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
85	710285	Dep - DIES - Project Management	-	-	-	-	-	-	-	-	-	-	-
86	710286	Dep - DIES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
87	710287	Dep - DIES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
88	710288	Dep - DIES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
89	710289	Dep - DIES - Project Development	-	-	-	-	-	-	-	-	-	-	-
90	710290	Dep - DIES - Engineer	-	-	-	-	-	-	-	-	-	-	-
91	710291	Dep - DIES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-	-	-	-
95	710299	Dep - Land	-	-	-	-	-	-	-	-	-	-	-
96	710301	Dep - Building	-	-	-	-	-	-	-	-	-	-	-
97	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
98	710303	Dep - Office Furniture	28,672.99	29,172.03 [2]	57,845.02	-	57,845.02	-	57,845.02	-	57,845.02	-	57,845.02
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-
100	710305	Dep - Stores Equipment	536.59	11.74 [2]	548.33	-	548.33	87.77	636.10	84.26	720.36	84.26	804.62
101	710306	Dep - Lab Equipment	13,093.88	101.16 [2]	13,195.04	-	13,195.04	164.91	13,359.95	158.31	13,518.26	158.31	13,676.58
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
103	710308	Dep - Tool/Shop Equipment	53,321.06	1,204.67 [2]	54,525.73	-	54,525.73	334.82	54,860.55	321.43	55,181.98	321.43	55,503.42
104	710309	Dep - Power Operated Equipment	31,830.21	5,656.93 [2]	37,487.14	-	37,487.14	681.26	38,168.39	654.01	38,822.40	654.01	39,476.41
105	710310	Dep - Communications Equipment	26,660.51	6,002.28 [2]	32,662.80	-	32,662.80	37,908.17	70,570.97	37,256.64	107,827.61	17,048.66	124,876.27
106	710311	Dep - Misc Equipment	6,601.50	587.65 [2]	7,189.15	-	7,189.15	286.72	7,475.87	275.25	7,751.12	275.25	8,026.37
107	710401	Dep - Vehicles	297,698.04	168,132.64 [2]	465,830.68	-	465,830.68	-	465,830.68	-	465,830.68	-	465,830.68
108	710501	Dep - Computer Hardware	956.95	-	956.95	-	956.95	-	956.95	-	956.95	-	956.95
109	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-	-	-	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07
112	710601	Dep - Computer Software	-	-	-	-	-	-	-	-	-	-	-
113	710602	Dep - Comp Systems	-	-	-	-	-	-	-	-	-	-	-
114	710603	Dep - Micro Systems	-	-	-	-	-	-	-	-	-	-	-
115													
116		Total Depreciation Expense - Water	3,513,041.37	522,022.37	4,035,063.74	-	4,035,063.74	222,221.42	4,257,285.16	257,431.53	4,514,716.70	195,170.69	4,709,887.38

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 B-21a
Updated 09/19/2022

Sewer Depreciation Expense			CWS - NC Uniform			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]
186	710271	Dep - Other Tangible Plant	35,769.01	(35,295.13) [2]	373.88		373.88	60.58	434.45	58.15	492.61	58.15	550.76
187	710272	Dep - Other Plant Collection	533.63	(88.34) [2]	445.29		445.29	2.75	448.04	2.64	450.68	2.64	453.32
188	710273	Dep - Other Plant Pump	5,643.61	6,209.97 [2]	11,853.58		11,853.58	36.70	11,890.28	35.23	11,925.52	35.23	11,960.75
189	710274	Dep - Other Plant Treatment	7,417.26	1,118.64 [2]	8,535.90		8,535.90	403.37	8,939.27	387.23	9,326.50	387.23	9,713.73
190	710275	Dep - Other Plant Reclaim Water Trt	16.25	-	16.25		16.25	-	16.25	-	16.25	-	16.25
191	710276	Dep - Other Plant Reclaim Water Dist	11.49	0.00 [2]	11.49		11.49	-	11.49	-	11.49	-	11.49
192	710277	Dep - Other Plant	-	-	-		-	-	-	-	-	-	-
193	710278	Dep - Plant Alloc	-	35,147.69 [2]	35,147.69		35,147.69	-	35,147.69	-	35,147.69	-	35,147.69
194	710279	Dep - Domestic Water	-	-	-		-	-	-	-	-	-	-
195	710280	Dep - Irrigation Water	-	-	-		-	-	-	-	-	-	-
196	710281	Dep - Geothermal	-	-	-		-	-	-	-	-	-	-
197	710282	Dep - District Energy System	-	-	-		-	-	-	-	-	-	-
198	710283	Dep - Concession	-	-	-		-	-	-	-	-	-	-
199	710284	Dep - DIES - Startup Costs	-	-	-		-	-	-	-	-	-	-
200	710285	Dep - DIES - Project Management	-	-	-		-	-	-	-	-	-	-
201	710286	Dep - DIES - Temporary Energy Centre	-	-	-		-	-	-	-	-	-	-
202	710287	Dep - DIES - Distribution Piping System	-	-	-		-	-	-	-	-	-	-
203	710288	Dep - DIES - Energy Transfer Station	-	-	-		-	-	-	-	-	-	-
204	710289	Dep - DIES - Project Development	-	-	-		-	-	-	-	-	-	-
205	710290	Dep - DIES - Engineer	-	-	-		-	-	-	-	-	-	-
206	710291	Dep - DIES - Low Rise Connection	-	-	-		-	-	-	-	-	-	-
207	710292	Dep - Non-Utility Property	-	-	-		-	-	-	-	-	-	-
208	710293	Dep - Plant Held for Future Use	-	-	-		-	-	-	-	-	-	-
209	710294	Dep - Disallowed Utility Plant	-	-	-		-	-	-	-	-	-	-
210	710299	Dep - Land	-	-	-		-	-	-	-	-	-	-
211	710301	Dep - Building	-	-	-		-	-	-	-	-	-	-
212	710302	Dep - Leasehold Improvement	-	-	-		-	-	-	-	-	-	-
213	710303	Dep - Office Furniture	16,506.83	16,453.73 [2]	32,960.56		32,960.56	-	32,960.56	-	32,960.56	-	32,960.56
214	710304	Dep - Office Equipment	-	-	-		-	-	-	-	-	-	-
215	710305	Dep - Stores Equipment	203.44	72.71 [2]	276.15		276.15	29.09	305.24	27.93	333.16	27.93	361.09
216	710306	Dep - Lab Equipment	18,798.08	1,014.91 [2]	19,812.98		19,812.98	407.23	20,220.21	390.94	20,611.15	390.94	21,002.09
217	710307	Dep - Rental Equipment	-	-	-		-	-	-	-	-	-	-
218	710308	Dep - Tool/Shop Equipment	27,440.43	1,161.21 [2]	28,601.64		28,601.64	213.97	28,815.61	205.42	29,021.03	205.42	29,226.44
219	710309	Dep - Power Operated Equipment	31,543.62	16,587.54 [2]	48,131.17		48,131.17	2,043.16	50,174.33	1,961.44	52,135.77	1,961.44	54,097.21
220	710310	Dep - Communications Equipment	15,669.52	4,040.32 [2]	19,709.83		19,709.83	621.57	20,331.41	596.71	20,928.12	596.71	21,524.83
221	710311	Dep - Misc Equipment	1,981.90	414.19 [2]	2,396.09		2,396.09	259.48	2,655.57	249.10	2,904.66	249.10	3,153.76
222	710401	Dep - Vehicles	170,609.45	107,307.85 [2]	277,917.30		277,917.30	-	277,917.30	-	277,917.30	-	277,917.30
223	710501	Dep - Computer Hardware	536.10	-	536.10		536.10	-	536.10	-	536.10	-	536.10
224	710502	Dep - Desktop/Laptop Computers	-	-	-		-	-	-	-	-	-	-
225	710503	Dep - Mainframe Computers	-	-	-		-	-	-	-	-	-	-
226	710504	Dep - Mini Comp Wtr	2,175.98	-	2,175.98		2,175.98	-	2,175.98	-	2,175.98	-	2,175.98
227	710601	Dep - Computer Software	-	-	-		-	-	-	-	-	-	-
228	710602	Dep - Comp Systems	18,167.88	-	18,167.88		18,167.88	-	18,167.88	-	18,167.88	-	18,167.88
229	710603	Dep - Micro Systems	-	-	-		-	-	-	-	-	-	-
230													
231		Total Depreciation Expense - Sewer	3,030,182.35	426,086.78	3,456,269.13	-	3,456,269.13	211,075.97	3,667,345.10	332,259.61	3,999,604.71	341,448.17	4,341,052.88

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 B-21a
Updated 09/19/2022

Depreciation Expense

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 B-22a
Updated 09/19/2022

Water			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Plant Acquisition Amortization Expense													
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	710901	Dep - Purchase Acquisition Adjustments	(102,829.02)	(14,528.95) [7]	(117,357.96)		(117,357.96)	-	(117,357.96)	-	(117,357.96)	-	(117,357.96)
2													
3		Total Plant Acquisition Amortization Expense - Water	(102,829.02)	(14,528.95)	(117,357.96)	-	(117,357.96)	-	(117,357.96)	-	(117,357.96)	-	(117,357.96)

Sewer			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Plant Acquisition Amortization Expense													
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	710901	Dep - Purchase Acquisition Adjustments	(35,870.51)	18,437.97 [7]	(17,432.54)		(17,432.54)	-	(17,432.54)	-	(17,432.54)	-	(17,432.54)
5													
6		Total Plant Acquisition Amortization Expense - Sewer	(35,870.51)	18,437.97	(17,432.54)	-	(17,432.54)	-	(17,432.54)	-	(17,432.54)	-	(17,432.54)

Plant Acquisition Amortization Expense

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 B-23a
Updated 09/19/2022

Water			CWS - NC Uniform			Base Case		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	Rate Year 2 Adjustments	Rate Year 2 Revenue	Rate Year 3 Adjustments	Rate Year 3 Revenue		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]		
1	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-		
2	720002	Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-		
3	720003	Amort CIAC - Structure/Improvement Svc Supply	(1,271.39)	241.54 [4]	(1,029.85)	(1,029.85)	(1,029.85)	(1,029.85)	(1,029.85)	(1,029.85)	(1,029.85)	(1,029.85)	(1,029.85)		
4	720004	Amort CIAC - Structure/Improvement WTP	(1,061.71)	201.71 [4]	(860.00)	(860.00)	(860.00)	(860.00)	(860.00)	(860.00)	(860.00)	(860.00)	(860.00)		
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-		
6	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-		
7	720007	Amort CIAC - Structure/Improvement Pump Plant La	-	-	-	-	-	-	-	-	-	-	-		
8	720008	Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-	-	-	-		
9	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-		
10	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-		
11	720011	Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-	-	-	-		
12	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-	-	-	-		
13	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-		
14	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-		
15	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-		
16	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-		
17	720017	Amort CIAC - Wells and Springs	(21,561.28)	1,295.83 [4]	(20,265.45)	(20,265.45)	(20,265.45)	(20,265.45)	(20,265.45)	(20,265.45)	(20,265.45)	(20,265.45)	(20,265.45)		
18	720018	Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-		
19	720019	Amort CIAC - Electric Pump Equipment Svc Pump	(670.56)	(3,210.36) [4]	(3,880.92)	(3,880.92)	(3,880.92)	(3,880.92)	(3,880.92)	(3,880.92)	(3,880.92)	(3,880.92)	(3,880.92)		
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.80)	(748.88) [4]	(2,896.68)	(2,896.68)	(2,896.68)	(2,896.68)	(2,896.68)	(2,896.68)	(2,896.68)	(2,896.68)	(2,896.68)		
21	720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.21)	(23,752.03) [4]	(28,713.24)	(28,713.24)	(28,713.24)	(28,713.24)	(28,713.24)	(28,713.24)	(28,713.24)	(28,713.24)	(28,713.24)		
22	720022	Amort CIAC - Water Treatment Equipment	(1,177.27)	(14,750) [4]	(15,927.27)	(15,927.27)	(15,927.27)	(15,927.27)	(15,927.27)	(15,927.27)	(15,927.27)	(15,927.27)	(15,927.27)		
23	720023	Amort CIAC - Dist Resv and S	(4,679.50)	1,001.89 [4]	(3,677.61)	(3,677.61)	(3,677.61)	(3,677.61)	(3,677.61)	(3,677.61)	(3,677.61)	(3,677.61)	(3,677.61)		
24	720024	Amort CIAC - Trans and Distr Mains	(61,946.75)	32,868.50 [4]	(29,078.25)	(29,078.25)	(29,078.25)	(29,078.25)	(29,078.25)	(29,078.25)	(29,078.25)	(29,078.25)	(29,078.25)		
25	720025	Amort CIAC - Service Lines	(6,427.88)	1,062.05 [4]	(5,365.83)	(5,365.83)	(5,365.83)	(5,365.83)	(5,365.83)	(5,365.83)	(5,365.83)	(5,365.83)	(5,365.83)		
26	720026	Amort CIAC - Meters	(765.41)	(90.41) [4]	(855.82)	(855.82)	(855.82)	(855.82)	(855.82)	(855.82)	(855.82)	(855.82)	(855.82)		
27	720027	Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-		
28	720028	Amort CIAC - Hydrants	(7,624.39)	(787.54) [4]	(8,411.93)	(8,411.93)	(8,411.93)	(8,411.93)	(8,411.93)	(8,411.93)	(8,411.93)	(8,411.93)	(8,411.93)		
29	720029	Amort CIAC - Backflow Prevent D	(400.00)	-	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)	(400.00)		
30	720030	Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-		
31	720031	Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-		
32	720032	Amort CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-		
33	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-	-		
34	720034	Amort CIAC - Misc Equipment	(4,087.82)	(1,418.38) [4]	(5,486.16)	(5,486.16)	(5,486.16)	(5,486.16)	(5,486.16)	(5,486.16)	(5,486.16)	(5,486.16)	(5,486.16)		
35	720035	Amort CIAC - Other Langbick Plant	(449,384.49)	(13,334.14) [4]	(462,718.63)	(462,718.63)	(462,718.63)	(462,718.63)	(462,718.63)	(462,718.63)	(462,718.63)	(462,718.63)	(462,718.63)		
36	720036	Amort CIAC - Tap Fee	(106,337.11)	(19,280.27) [4]	(125,617.38)	(125,617.38)	(125,617.38)	(125,617.38)	(125,617.38)	(125,617.38)	(125,617.38)	(125,617.38)	(125,617.38)		
37	720037	Amort CIAC - Management Fee	(554.62)	(30.80) [4]	(585.42)	(585.42)	(585.42)	(585.42)	(585.42)	(585.42)	(585.42)	(585.42)	(585.42)		
38	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-		
39	720039	Amort CIAC - Res Cap Fee	(969.12)	(102.41) [4]	(1,071.53)	(1,071.53)	(1,071.53)	(1,071.53)	(1,071.53)	(1,071.53)	(1,071.53)	(1,071.53)	(1,071.53)		
40	720040	Amort CIAC - Plant Modl Fee	(21,850.97)	(1,839.91) [4]	(23,690.89)	(23,690.89)	(23,690.89)	(23,690.89)	(23,690.89)	(23,690.89)	(23,690.89)	(23,690.89)	(23,690.89)		
41	720041	Amort CIAC - Plant Meter Fee	-	-	-	-	-	-	-	-	-	-	-		
42	720042	Amort CIAC - Sewer Force Main	(6,706.08)	(1,066.12) [4]	(7,772.20)	(7,772.20)	(7,772.20)	(7,772.20)	(7,772.20)	(7,772.20)	(7,772.20)	(7,772.20)	(7,772.20)		
43	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-		
44	720044	Amort CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-		
45	720045	Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-		
46	720046	Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-	-	-	-		
47	720047	Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-		
48	720048	Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-		
49	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-		
50	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-		
51	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-		
52	720052	Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-		
53	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-		
54	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-		
55	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-		
56	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-	-		
57	720057	Amort CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-		
58	720058	Amort CIAC - Stores Equipment	-	-	-	-	-	-	-	-	-	-	-		
59	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-		
60	720060	Amort CIAC - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-		
61	720061	Amort CIAC - Reuse Services	-	-	-	-	-	-	-	-	-	-	-		
62	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-	-	-	-		
63	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-	-	-	-	-		
64	720064	Amort CIAC - Capital	-	-	-	-	-	-	-	-	-	-	-		
65	720065	Amort CIAC - Commercial Concession	-	-	-	-	-	-	-	-	-	-	-		
66	720066	Amort CIAC - Developer	-	-	-	-	-	-	-	-	-	-	-		
67	720067	Amort CIAC - Post Oct 97	-	-	-	-	-	-	-	-	-	-	-		
68	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-	-	-	-	-		
69	720069	Amort CIAC - Old 10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-		
70	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-		
71	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-		
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-		
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-		
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-		
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-		
76	720076	Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-		
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-		
78	720078	Amort CIAC - RC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-		
79	720079	Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-		
80		Total Contribution-In-Aid-Construction Amortization - Water	(704,565.37)	(26,994.42)	(733,559.79)	-	(733,559.79)	-	(733,559.79)	-	(733,559.79)	-	(733,559.79)		

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

Contribution-In-Aid-Construction Amortization

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 B-23a
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

Schedule B-24a
Updated 09/19/2022

Water			CWS - NC Uniform										
Investment Tax Credit Amortization				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		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	920003	Investment Tax Credit Amortization	(265.02)	-	(265.02)		(265.02)	-	(265.02)	-	(265.02)	-	(265.02)
2													
3		Total Investment Tax Credit Amortization - Water	(265.02)	-	(265.02)	-	(265.02)	-	(265.02)	-	(265.02)	-	(265.02)

Sewer			CWS - NC Uniform										
Investment Tax Credit Amortization				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		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	920003	Investment Tax Credit Amortization	(253.98)	-	(253.98)		(253.98)	-	(253.98)	-	(253.98)	-	(253.98)
5													
6		Total Investment Tax Credit Amortization - Sewer	(253.98)	-	(253.98)	-	(253.98)	-	(253.98)	-	(253.98)	-	(253.98)

Investment Tax Credit Amortization

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 B-25a
Updated 09/19/2022

TOTI

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 B-26a
Updated 09/19/2022

Water		CWS - NC Uniform								
Income Taxes		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No	Description	Historical Test Year as adjusted [A]	Proposed Increase [B]	Total After Increase [C]	Rate Year 1 Adjustments [D]	Rate Year 1 Revenue Requirement [E]	Rate Year 2 Adjustments [F]	Rate Year 2 Revenue Requirement [G]	Rate Year 3 Adjustments [H]	Rate Year 3 Revenue Requirement [I]
				=[A]+[B]		=[A]+[D]		=[E]+[F]		=[G]+[H]
1	Operating Revenues	22,683,669.33	2,054,629.09	24,738,298.42	1,915,547.52	26,653,845.95	1,506,563.28	28,160,409.23	1,283,416.21	29,443,825.44
2	Operating Deductions:									
3	Maintenance expenses	4,714,437.66		4,714,437.66		4,950,991.13		5,045,856.25		5,141,705.56
4	General expenses	9,722,040.93		9,722,040.93		10,271,646.69		10,601,759.97		10,939,937.36
5	Depreciation expense	4,035,063.74		4,035,063.74		4,257,285.16		4,514,716.70		4,709,887.38
6	Amortization of PAA	(117,357.96)		(117,357.96)		(117,357.96)		(117,357.96)		(117,357.96)
9	Amortization of CIAC	(733,559.79)		(733,559.79)		(733,559.79)		(733,559.79)		(733,559.79)
8	Amortization of IIC	(265.02)		(265.02)		(265.02)		(265.02)		(265.02)
7	TOTI	496,859.81	32,391.54	529,251.35	34,900.84	556,277.72	1,971.65	579,352.19	1,679.62	601,846.05
10	Interest expense	1,721,075.45	(41,912.21)	1,679,163.24	190,967.60	1,870,130.84	200,579.87	2,070,710.71	158,175.70	2,228,886.41
11	Total Operating Deductions	19,838,294.83	(9,520.67)	19,828,774.16	225,868.44	21,055,148.78	202,551.52	21,961,213.05	159,855.32	22,771,080.00
12	Taxable Income State (Line 1 minus Line 11)	2,845,374.50	2,064,149.76	4,909,524.27	689,172.90	5,598,697.17	600,499.01	6,199,196.18	473,549.26	6,672,745.44
13	State Income Tax (Line 12 multiplied by 2.5%)	71,134.36	51,603.74	122,738.11	17,229.32	139,967.43	15,012.48	154,979.90	11,838.73	166,818.64
14	Federal Taxable Income (Line 12 minus Line 13)	2,774,240.14	2,012,546.02	4,786,786.16	671,943.58	5,458,729.74	585,486.54	6,044,216.28	461,710.53	6,505,926.80
15	Federal Income Tax (Line 14 multiplied by 21%)	582,590.43	422,634.66	1,005,225.09	141,108.15	1,146,333.25	122,952.17	1,269,285.42	96,959.21	1,366,244.63
16	Net Amount (Line 14 minus Line 15)	2,191,649.71	1,589,911.35	3,781,561.07	530,835.43	4,312,396.49	462,534.36	4,774,930.86	364,751.32	5,139,682.18
17	Add: Interest Expense	1,721,075.45	(41,912.21)	1,679,163.24	190,967.60	1,870,130.84	200,579.87	2,070,710.71	158,175.70	2,228,886.41
18	Net Income for Return	3,912,725.16	1,547,999.14	5,460,724.31	721,803.03	6,182,527.33	663,114.23	6,845,641.57	522,927.02	7,368,568.59

Sewer		CWS - NC Uniform								
Income Taxes		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No	Description	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] =[A]+[D]	[F]	[G] =[E]+[F]	[H]	[I] =[G]+[H]
19	Operating Revenues	17,461,950.57	2,066,669.20	19,528,619.78	1,640,259.55	21,168,879.33	1,864,258.88	23,033,138.22	1,561,806.19	24,594,944.41
20	Operating Deductions:									
21	Maintenance expenses	4,417,837.72		4,417,837.72		4,705,135.82		4,791,618.36		4,678,862.79
22	General expenses	5,738,881.94		5,738,881.94		6,059,253.68		6,239,834.07		6,423,810.18
23	Depreciation expense	3,456,269.13		3,456,269.13		3,667,345.10		3,999,604.71		4,341,052.88
24	Amortization of PAA	(17,432.54)		(17,432.54)		(17,432.54)		(17,432.54)		(17,432.54)
27	Amortization of CIAC	(625,462.30)		(625,462.30)		(625,462.30)		(625,462.30)		(625,462.30)
26	Amortization of ITC	(253.98)		(253.98)		(253.98)		(253.98)		(253.98)
25	TOTI	335,411.64	25,609.04	361,020.67	27,759.51	380,722.91	2,441.49	402,302.18	2,045.39	423,211.80
28	Interest expense	1,618,958.49	(39,424.45)	1,579,534.04	173,099.94	1,752,633.98	311,320.01	2,063,953.99	282,492.99	2,346,446.98
29	Total Operating Deductions	14,924,210.09	(13,815.41)	14,910,394.68	200,859.45	15,921,942.66	313,761.50	16,854,164.49	284,538.38	17,570,235.81
30	Taxable Income State (Line 29 minus Line 19)	2,537,740.48	2,080,484.62	4,618,225.10	628,711.57	5,246,936.67	932,037.05	6,178,973.72	845,734.87	7,024,708.60
31	State Income Tax (Line 30 multiplied by 2.5%)	63,443.51	52,012.12	115,455.63	15,717.79	131,173.42	23,300.93	154,474.34	21,143.37	175,617.71
32	Federal Taxable Income (Line 30 minus Line 31)	2,474,296.97	2,028,472.50	4,502,769.47	612,993.78	5,115,763.25	908,736.13	6,024,499.38	824,591.50	6,849,090.88
33	Federal Income Tax (Line 32 multiplied by 21%)	519,602.36	425,979.23	945,581.59	128,728.69	1,074,310.28	190,834.59	1,265,144.87	173,164.22	1,438,309.09
34	Net Amount (Line 32 minus Line 33)	1,954,694.61	1,602,493.28	3,557,187.88	484,265.09	4,041,452.97	717,901.54	4,759,354.51	651,427.29	5,410,781.80
35	Add: Interest Expense	1,618,958.49	(39,424.45)	1,579,534.04	173,099.94	1,752,633.98	311,320.01	2,063,953.99	282,492.99	2,346,446.98
36	Net Income for Return	3,573,653.10	1,563,068.83	5,136,721.92	657,365.03	5,794,086.95	1,029,221.55	6,823,308.50	933,920.28	7,757,228.78

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022

Schedule B-26a
Updated 09/19/2022

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
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