

DOCKET NO. W-354, SUB 400

Carolina Water Service, Inc. of North Carolina

In the Matter of

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

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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%

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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 Taxe	(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												
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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%

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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%

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

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Water Plant in Service			CWS - NC Uniform											
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	Depreciation Rate
					Historical Test Year as adjusted [C]	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]+[B]		= [E]+[D]		= [G]+[F]		= [I]+[H]		= [K]+[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		<b>Total Plant in Service - Water</b>	<b>126,050,522</b>	<b>3,409,066</b>	<b>129,459,588</b>	<b>-</b>	<b>129,459,588</b>	<b>8,984,936</b>	<b>138,444,524</b>	<b>6,845,198</b>	<b>145,289,721</b>	<b>7,036,951</b>	<b>152,326,672</b>	

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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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] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[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	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									
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	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Depreciation Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	
					=[A]+[B]		=[C]+[D]		=[G]+[H]		=[I]+[J]		=[K]+[L]		=[M]+[N]		=[O]	
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		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		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		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		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		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		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		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		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		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		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		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		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		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		121,991		0.00%	
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		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		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		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		394,247		2.50%	
211	141275	Other Plant Reclaim Water Trt	650	-	-	650	650	-	650	-	650	-	650		650		2.50%	
212	141276	Other Plant Reclaim Water Dist	460	-	-	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		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)		(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		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		10,005		3.33%	

Sewer 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]	
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		<b>Total Plant in Service - Sewer</b>	<b>112,861,840</b>	<b>3,105,253</b>		<b>115,967,093</b>	<b>-</b>	<b>115,967,093</b>	<b>11,465,467</b>	<b>127,432,560</b>	<b>10,264,078</b>	<b>137,696,638</b>	<b>9,749,574</b>	<b>147,446,212</b>

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  
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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 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	453.74	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	15,550.59	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]		= [I]+[H]			
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		<b>Total Plant in Service - Water</b>	<b>7,156,464.54</b>	<b>227,363.17</b>	<b>7,383,827.71</b>	<b>-</b>	<b>7,383,827.71</b>	<b>2,229,135.71</b>	<b>9,612,963.42</b>	<b>695,080.55</b>	<b>10,308,043.96</b>	<b>499,307.65</b>	<b>10,807,351.62</b>	

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 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	Depreciation Rate
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[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 Inlandable	-	-	-	-	-	-	-	-	-	-	-	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	[2]	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	[2]	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]	2,160,788.09	2,466.12	2,163,254.21	275,669.59	2,438,923.80	236,640.52	2,675,564.32	2.00%
145	141209	Struct and Improv Treatment Plant	1,837,411.82	5,252.64	1,842,664.46	[2]	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]	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	[1]	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]	-	-	-	-	-	-	-	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	[2]	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	-	-	-	[2]	-	-	-	-	-	-	-	10.00%
177	141241	Sewer Force Main	227,006.20	5,486.27	232,492.47	[2]	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	[2]	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	[2]	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	[2]	775.00	-	775.00	-	775.00	-	775.00	2.00%
181	141245	Service to Customers	272,828.54	51,917.57	324,746.11	[2]	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	[2]	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		<b>Total Plant in Service - Sewer</b>	<b>16,704,594.81</b>	<b>709,516.18</b>	<b>17,414,110.99</b>	<b>-</b>	<b>17,414,110.99</b>	<b>975,466.40</b>	<b>18,389,577.39</b>	<b>1,587,265.43</b>	<b>19,976,842.82</b>	<b>860,172.31</b>	<b>20,837,015.13</b>	

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-1b  
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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  
Appendix 2  
Schedule A-2a  
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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)	(559)	(1,240,057)	(84,696)	(1,324,754)
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		<b>Total Accumulated Depreciation - Water</b>	<b>(35,523,277)</b>	<b>(1,019,933)</b>		<b>(36,543,210)</b>	<b>-</b>	<b>(36,543,210)</b>	<b>(2,154,592)</b>	<b>(38,697,802)</b>	<b>(2,851,764)</b>	<b>(41,549,566)</b>	<b>(44,683,995)</b>	



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Sewer			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]	[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		<b>Total Accumulated Depreciation - Sewer</b>	<b>(28,498,585)</b>	<b>(1,074,436)</b>		<b>(29,573,021)</b>	<b>(29,573,021)</b>	<b>(697,596)</b>	<b>(30,270,616)</b>	<b>(1,418,753)</b>	<b>(31,689,369)</b>	<b>(1,818,446)</b>	<b>(33,507,814)</b>	

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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] & [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  
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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]		=[G]+[H]		=[I]+[J]		= [K]+[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 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		<b>Total Accumulated Depreciation - Water</b>	<b>(2,482,268.32)</b>	<b>(28,864.57)</b>		<b>(2,511,132.90)</b>	<b>-</b>	<b>(2,511,132.90)</b>	<b>(144,999.72)</b>	<b>(2,656,132.61)</b>	<b>6,669.29</b>	<b>(2,649,463.33)</b>	<b>(123,982.80)</b>	<b>(2,773,446.13)</b>



Carolina Water Service, Inc. of North Carolina  
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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]+[F]	= [C]+[F]	= [C]+[F]	= [C]+[F]	= [C]+[F]	= [C]+[F]	= [C]+[F]	= [C]+[F]
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	4.48
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)	(68.73)
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)	(17.89)
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)	(4,376.83)
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)	(90.19)
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	(591.65)
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)	(188.77)
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)	(4,586.93)
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	3,165.53
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	866.92
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)	(18,806.54)
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		<b>Total Accumulated Depreciation - Sewer</b>	<b>(3,290,870.27)</b>	<b>(143,798.86)</b>		<b>(3,434,669.13)</b>	<b>(3,434,669.13)</b>	<b>(292,719.66)</b>	<b>(3,727,388.80)</b>	<b>(172,753.40)</b>	<b>(3,900,142.20)</b>	<b>(405,081.99)</b>	<b>(4,305,224.19)</b>	<b>(405,081.99)</b>

Carolina Water Service, Inc. of North Carolina  
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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]

Carolina Water Service, Inc. of North Carolina  
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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	19,061.31	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	21,862.48	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
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- [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	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]	[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 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]
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 EIS/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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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]



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

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	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	(2,336,300.81)	-	(2,336,300.81)	-	(2,336,300.81)	-	(2,336,300.81)	-	(2,336,300.81)	-	(2,336,300.81)



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 ETS/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)



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

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]
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	<u>(7,106,629.07)</u>	<u>-</u>	<u>(7,106,629.07)</u>	<u>-</u>	<u>(7,106,629.07)</u>	<u>-</u>	<u>(7,106,629.07)</u>	<u>-</u>	<u>(7,106,629.07)</u>	<u>-</u>	<u>(7,106,629.07)</u>



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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]

[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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			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)	-	(20,631)
2	280002	Acc Amort - AIAC	-		-	-	-	-	-	-	-	-	-
3		<b>Total Advances in Aid of Construction - Water</b>	<b>(20,631)</b>	<b>-</b>	<b>(20,631)</b>	<b>-</b>	<b>(20,631)</b>	<b>-</b>	<b>(20,631)</b>	<b>-</b>	<b>(20,631)</b>	<b>-</b>	<b>(20,631)</b>

			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)	-	(12,309)
5	280002	Acc Amort - AIAC	-		-	-	-	-	-	-	-	-	-
6		<b>Total Advances in Aid of Construction - Sewer</b>	<b>(12,309)</b>	<b>-</b>	<b>(12,309)</b>	<b>-</b>	<b>(12,309)</b>	<b>-</b>	<b>(12,309)</b>	<b>-</b>	<b>(12,309)</b>	<b>-</b>	<b>(12,309)</b>

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]

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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		<b>Total Advances in Aid of Construction - Water</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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]
4	280001	AIAC	-	-	-	-	-	-	-	-	-	-
5	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-	-	-
6		<b>Total Advances in Aid of Construction - Sewer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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

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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		<b>Total Accumulated Deferred Income Taxes - Water</b>	<b>(2,619,179)</b>	<b>(48,161)</b>	<b>(2,667,340)</b>	-	<b>(2,667,340)</b>	-	<b>(2,667,340)</b>	-	<b>(2,667,340)</b>	-	<b>(2,667,340)</b>

			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		<b>Total Accumulated Deferred Income Taxes - Sewer</b>	<b>(2,388,503)</b>	<b>(676,684)</b>	<b>(3,065,187)</b>	-	<b>(3,065,187)</b>	-	<b>(3,065,187)</b>	-	<b>(3,065,187)</b>	-	<b>(3,065,187)</b>

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
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Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
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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		<b>Total Accumulated Deferred Income Taxes - Water</b>	<b>(186,224.79)</b>	<b>166,443.26</b>	<b>(19,781.53)</b>	-	<b>(19,781.53)</b>	-	<b>(19,781.53)</b>	-	<b>(19,781.53)</b>	-	<b>(19,781.53)</b>

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		<b>Total Accumulated Deferred Income Taxes - Sewer</b>	<b>(469,085.33)</b>	<b>75,431.72</b>	<b>(393,653.61)</b>	-	<b>(393,653.61)</b>	-	<b>(393,653.61)</b>	-	<b>(393,653.61)</b>	-	<b>(393,653.61)</b>

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]
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Carolina Water Service, Inc. of North Carolina  
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			CWS - NC Uniform										
Water Customer Deposits				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]
					=[A]+[B]		=[C]+[D]		=[G]+[F]		=[I]+[H]		=[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		<b>Total Customer Deposits - Water</b>	<b>(208,631)</b>	<b>-</b>	<b>(208,631)</b>	<b>-</b>	<b>(208,631)</b>	<b>-</b>	<b>(208,631)</b>	<b>-</b>	<b>(208,631)</b>	<b>-</b>	<b>(208,631)</b>

			CWS - NC Uniform										
Sewer Customer Deposits				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]
					=[A]+[B]		=[C]+[D]		=[G]+[F]		=[I]+[H]		=[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		<b>Total Customer Deposits - Sewer</b>	<b>(124,471)</b>	<b>-</b>	<b>(124,471)</b>	<b>-</b>	<b>(124,471)</b>	<b>-</b>	<b>(124,471)</b>	<b>-</b>	<b>(124,471)</b>	<b>-</b>	<b>(124,471)</b>

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
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- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
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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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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		<b>Total Customer Deposits - Water</b>	<b>(18,525.31)</b>	<b>-</b>	<b>(18,525.31)</b>	<b>-</b>	<b>(18,525.31)</b>	<b>-</b>	<b>(18,525.31)</b>	<b>-</b>	<b>(18,525.31)</b>	<b>-</b>	<b>(18,525.31)</b>

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		<b>Total Customer Deposits - Sewer</b>	<b>(18,962.52)</b>	<b>-</b>	<b>(18,962.52)</b>	<b>-</b>	<b>(18,962.52)</b>	<b>-</b>	<b>(18,962.52)</b>	<b>-</b>	<b>(18,962.52)</b>	<b>-</b>	<b>(18,962.52)</b>

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
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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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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		<b>Total Inventory - Water</b>	<b>91,908</b>	<b>-</b>	<b>91,908</b>	<b>-</b>	<b>91,908</b>	<b>-</b>	<b>91,908</b>	<b>-</b>	<b>91,908</b>	<b>-</b>	<b>91,908</b>

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		<b>Total Inventory - Sewer</b>	<b>54,833</b>	<b>-</b>	<b>54,833</b>	<b>-</b>	<b>54,833</b>	<b>-</b>	<b>54,833</b>	<b>-</b>	<b>54,833</b>	<b>-</b>	<b>54,833</b>

Inventory

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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Carolina Water Service, Inc. of North Carolina  
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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		<b>Total Inventory - Water</b>	<b>3,355.22</b>	<b>-</b>	<b>3,355.22</b>	<b>-</b>	<b>3,355.22</b>	<b>-</b>	<b>3,355.22</b>	<b>-</b>	<b>3,355.22</b>	<b>-</b>	<b>3,355.22</b>

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		<b>Total Inventory - Sewer</b>	<b>3,434.40</b>	<b>-</b>	<b>3,434.40</b>	<b>-</b>	<b>3,434.40</b>	<b>-</b>	<b>3,434.40</b>	<b>-</b>	<b>3,434.40</b>	<b>-</b>	<b>3,434.40</b>

Inventory

Column Calculations:

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- [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										
Water													
Gain on Sale													
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	-	(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)
<b>Sewer</b>			<b>CWS - NC Uniform</b>										
<b>Gain on Sale</b>													
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]
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 [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  
Gain on Sale  
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	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 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]
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
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- [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  
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			CWS - NC Uniform										
			Base Case			Base Case			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	<u>(1,843,202)</u>	<u>58,679</u>	<u>(1,784,523)</u>	<u>-</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				
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	<u>387,702</u>	<u>8,716</u>	<u>396,418</u>	<u>-</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]

Carolina Water Service, Inc. of North Carolina  
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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		<b>Total Purchase Acquisition Adjustment - Water</b>	<b>(13,719.23)</b>	<b>(7,926.99)</b>	<b>(21,646.22)</b>		<b>-</b>	<b>(15,853.98)</b>	<b>(37,500.20)</b>	<b>(15,853.98)</b>	<b>(53,354.19)</b>	<b>(15,853.98)</b>	<b>(69,208.17)</b>

			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		<b>Total Purchase Acquisition Adjustment - Sewer</b>	<b>873,907.27</b>	<b>(21,925.00)</b>	<b>851,982.27</b>		<b>851,982.27</b>	<b>(43,850.00)</b>	<b>808,132.28</b>	<b>(43,850.00)</b>	<b>764,282.28</b>	<b>(43,850.00)</b>	<b>720,432.28</b>

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
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- [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]	[D]	[E]	[C]+[D]	[F]	[G]	[H]
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]	[D]	[E]	[C]+[D]	[F]	[G]	[H]
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
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Carolina Water Service, Inc. of North Carolina  
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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]
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- [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
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Carolina Water Service, Inc. of North Carolina  
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Water Cost Free Capital			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	254001	Regulatory Liability	-	(121,791) [8]	(121,791)		(121,791)	-	(121,791)	-	(121,791)	-	(121,791)
2													
3		<b>Total Cost Free Capital - Water</b>	<b>-</b>	<b>(121,791)</b>	<b>(121,791)</b>	<b>-</b>	<b>(121,791)</b>	<b>-</b>	<b>(121,791)</b>	<b>-</b>	<b>(121,791)</b>	<b>-</b>	<b>(121,791)</b>

Sewer Cost Free Capital			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]
4	254001	Regulatory Liability	-	(139,708) [8]	(139,708)		(139,708)	-	(139,708)	-	(139,708)	-	(139,708)
5													
6		<b>Total Cost Free Capital - Sewer</b>	<b>-</b>	<b>(139,708)</b>	<b>(139,708)</b>	<b>-</b>	<b>(139,708)</b>	<b>-</b>	<b>(139,708)</b>	<b>-</b>	<b>(139,708)</b>	<b>-</b>	<b>(139,708)</b>

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
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- [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  
 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	254001	Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-
2													
3		Total Cost Free Capital - Water	-	-	-	-	-	-	-	-	-	-	-

Sewer  
 Cost Free Capital  
 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	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]
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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		<b>Total Average Tax Accruals - Water</b>	<b>-</b>	<b>73,920</b>	<b>73,920</b>	<b>434</b>	<b>74,354</b>	<b>5,673</b>	<b>79,593</b>	<b>3,869</b>	<b>83,462</b>	<b>3,969</b>	<b>87,431</b>

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		<b>Total Average Tax Accruals - Sewer</b>	<b>-</b>	<b>57,376</b>	<b>57,376</b>	<b>459</b>	<b>57,835</b>	<b>6,241</b>	<b>63,617</b>	<b>5,043</b>	<b>68,660</b>	<b>4,737</b>	<b>73,398</b>

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

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Water Average Tax Accruals													
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] =[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		<b>Total Average Tax Accruals - Water</b>	<b>-</b>	<b>4,362.10</b>	<b>4,362.10</b>	<b>61.56</b>	<b>4,423.66</b>	<b>1,328.71</b>	<b>5,690.82</b>	<b>401.62</b>	<b>6,092.44</b>	<b>288.74</b>	<b>6,381.18</b>

Sewer Average Tax Accruals													
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] =[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		<b>Total Average Tax Accruals - Sewer</b>	<b>-</b>	<b>5,561.51</b>	<b>5,561.51</b>	<b>103.20</b>	<b>5,664.72</b>	<b>439.60</b>	<b>6,001.11</b>	<b>510.25</b>	<b>6,511.35</b>	<b>276.10</b>	<b>6,787.46</b>

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  
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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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[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		<b>Total Excess Deferred Income Taxes - Water</b>	<b>-</b>	<b>(2,667,246)</b>	<b>(2,667,246)</b>	<b>-</b>	<b>(2,667,246)</b>	<b>23,828</b>	<b>(2,643,418)</b>	<b>47,655</b>	<b>(2,595,763)</b>	<b>47,656</b>	<b>(2,548,107)</b>

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]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[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		<b>Total Excess Deferred Income Taxes - Sewer</b>	<b>-</b>	<b>(1,591,295)</b>	<b>(1,591,295)</b>	<b>-</b>	<b>(1,591,295)</b>	<b>14,216</b>	<b>(1,577,079)</b>	<b>28,432</b>	<b>(1,548,647)</b>	<b>28,431</b>	<b>(1,520,216)</b>

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  
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		Bradfield Farms - Fairfield Harbour - Treasure Cove											
		Excess Deferred Income Taxes											
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1		Excess Deferred Taxes	-	(276,179.00)	[10] (276,179.00)		(276,179.00)	3,375.00	[10] (272,804.00)	6,749.00	[10] (266,055.00)	6,750.00	[10] (259,305.00)
2		NC State Deferred Income Taxes	-	(86,187.00)	[10] (86,187.00)		(86,187.00)	-	(86,187.00)	-	(86,187.00)	-	(86,187.00)
3		<b>Total Excess Deferred Income Taxes - Water</b>	<b>-</b>	<b>(362,366.00)</b>	<b>[10] (362,366.00)</b>	<b>-</b>	<b>(362,366.00)</b>	<b>3,375.00</b>	<b>(358,991.00)</b>	<b>6,749.00</b>	<b>(352,242.00)</b>	<b>6,750.00</b>	<b>(345,492.00)</b>

		Bradfield Farms - Fairfield Harbour - Treasure Cove											
		Excess Deferred Income Taxes											
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4		Excess Deferred Taxes	-	(282,697.00)	[10] (282,697.00)		(282,697.00)	3,454.00	[10] (279,243.00)	6,909.00	[10] (272,334.00)	6,909.00	[10] (265,425.00)
5		NC State Deferred Income Taxes	-	(88,221.00)	[10] (88,221.00)		(88,221.00)	-	(88,221.00)	-	(88,221.00)	-	(88,221.00)
6		<b>Total Excess Deferred Income Taxes - Sewer</b>	<b>-</b>	<b>(370,918.00)</b>	<b>[10] (370,918.00)</b>	<b>-</b>	<b>(370,918.00)</b>	<b>3,454.00</b>	<b>(367,464.00)</b>	<b>6,909.00</b>	<b>(360,555.00)</b>	<b>6,909.00</b>	<b>(353,646.00)</b>

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

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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		<b>Total Net Deferred Rate Case Expense - Water</b>	<b>673,078</b>	<b>(673,078)</b>									
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	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)	(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		<b>Total Net Other Deferred Charge</b>	<b>662,606</b>	<b>396,239</b>		<b>1,058,845</b>	<b>1,058,845</b>	<b>93,998</b>	<b>1,152,843</b>	<b>127,114</b>	<b>1,279,956</b>	<b>11,710</b>	<b>1,291,666</b>
46		<b>Total Net Deferred Charges - Water</b>	<b>1,335,684</b>	<b>(276,839)</b>		<b>1,058,845</b>	<b>1,058,845</b>	<b>93,998</b>	<b>1,152,843</b>	<b>127,114</b>	<b>1,279,956</b>	<b>11,710</b>	<b>1,291,666</b>

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

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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	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		<b>Total Net Deferred Rate Case Expense - Sewer</b>	<b>401,562</b>	<b>(401,562)</b>									
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		<b>Total Net Other Deferred Charge</b>	<b>1,810,816</b>	<b>(870,064)</b>		<b>940,752</b>	<b>940,752</b>	<b>(38,123)</b>	<b>902,629</b>	<b>(73,111)</b>	<b>829,517</b>	<b>(61,229)</b>	<b>768,288</b>
92		<b>Total Net Deferred Charges - Sewer</b>	<b>2,212,378</b>	<b>(1,271,626)</b>		<b>940,752</b>	<b>940,752</b>	<b>(38,123)</b>	<b>902,629</b>	<b>(73,111)</b>	<b>829,517</b>	<b>(61,229)</b>	<b>768,288</b>

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

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		Bradfield Farms - Fairfield Harbour - Treasure Cove											
Water													
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]
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		<b>Total Net Deferred Rate Case Expense - Water</b>	<b>88,250.55</b>	<b>(88,250.55)</b>									
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		<b>Total Net Other Deferred Charge</b>	<b>54,906.60</b>	<b>69,682.45</b>		<b>124,589.05</b>	<b>124,589.05</b>	<b>8,370.51</b>		<b>132,959.56</b>	<b>(529.21)</b>	<b>132,430.35</b>	<b>(16,317.50)</b>
46		<b>Total Net Deferred Charges - Water</b>	<b>143,157.15</b>	<b>(18,568.10)</b>		<b>124,589.05</b>	<b>124,589.05</b>	<b>8,370.51</b>		<b>132,959.56</b>	<b>(529.21)</b>	<b>132,430.35</b>	<b>(16,317.50)</b>

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											
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		<b>Total Net Deferred Rate Case Expense - Sewer</b>	<b>90,333.32</b>	<b>(90,333.32)</b>									
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		<b>Total Net Other Deferred Charge</b>	<b>11,491.23</b>	<b>74,613.95</b>		<b>86,105.18</b>	<b>86,105.18</b>	<b>40,958.40</b>	<b>127,063.58</b>	<b>30,718.80</b>	<b>157,782.38</b>	<b>(20,479.20)</b>	<b>137,303.18</b>
92		<b>Total Net Deferred Charges - Sewer</b>	<b>101,824.55</b>	<b>(15,719.37)</b>		<b>86,105.18</b>	<b>86,105.18</b>	<b>40,958.40</b>	<b>127,063.58</b>	<b>30,718.80</b>	<b>157,782.38</b>	<b>(20,479.20)</b>	<b>137,303.18</b>

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	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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

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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	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	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	<b>Total Operating Revenues</b>	<b>36,061,433</b>	<b>4,083,192</b>	<b>40,144,625</b>	<b>3,398,532</b>	<b>43,543,157</b>	<b>7,516,979</b>	<b>47,661,604</b>	<b>2,448,540</b>	<b>50,110,144</b>	<b>2,173,262</b>	<b>52,283,406</b>
8	Maintenance Expenses											
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	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	<b>Total Maintenance Expenses</b>	<b>8,951,020</b>	<b>(113,484)</b>	<b>8,837,536</b>	<b>-</b>	<b>8,837,536</b>	<b>534,693</b>	<b>9,372,230</b>	<b>173,885</b>	<b>9,546,115</b>	<b>(24,582)</b>	<b>9,521,532</b>
19	General Expenses											
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	<b>Total General Expenses</b>	<b>13,882,712</b>	<b>1,541,938</b>	<b>15,424,650</b>	<b>-</b>	<b>15,424,650</b>	<b>979,804</b>	<b>16,404,454</b>	<b>500,305</b>	<b>16,904,759</b>	<b>514,059</b>	<b>17,418,819</b>
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	<b>Total</b>	<b>8,050,437</b>	<b>(113,136)</b>	<b>7,937,301</b>	<b>850,756</b>	<b>8,788,057</b>	<b>1,789,333</b>	<b>9,726,634</b>	<b>658,318</b>	<b>10,384,952</b>	<b>654,580</b>	<b>11,039,533</b>
43	<b>Total Operating Expenses</b>	<b>30,884,170</b>	<b>1,315,318</b>	<b>32,199,488</b>	<b>850,756</b>	<b>33,050,244</b>	<b>3,303,830</b>	<b>35,503,318</b>	<b>1,332,508</b>	<b>36,835,826</b>	<b>1,144,057</b>	<b>37,979,884</b>
44	<b>Net Operating Income</b>	<b>5,177,263</b>	<b>2,767,874</b>	<b>7,945,137</b>	<b>2,547,776</b>	<b>10,492,913</b>	<b>4,213,149</b>	<b>12,158,286</b>	<b>1,116,032</b>	<b>13,274,318</b>	<b>1,029,204</b>	<b>14,303,522</b>
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	<b>Net Income</b>	<b>2,081,476</b>	<b>2,523,627</b>	<b>4,605,103</b>	<b>2,661,281</b>	<b>7,266,385</b>	<b>3,761,983</b>	<b>8,480,592</b>	<b>778,450</b>	<b>9,259,042</b>	<b>717,888</b>	<b>9,976,930</b>
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	<b>Net Income for Return</b>	<b>5,421,510</b>	<b>2,523,627</b>	<b>7,945,137</b>	<b>2,547,776</b>	<b>10,492,914</b>	<b>4,213,148</b>	<b>12,158,286</b>	<b>1,116,031</b>	<b>13,274,317</b>	<b>1,029,205</b>	<b>14,303,522</b>

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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  
Appendix 3  
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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	<b>Total Operating Revenues</b>	<b>19,714,992</b>	<b>2,982,329</b>	<b>22,697,320</b>	<b>1,651,225</b>	<b>24,348,545</b>	<b>3,635,456</b>	<b>26,332,777</b>	<b>1,044,932</b>	<b>27,377,709</b>	<b>1,041,973</b>	<b>28,419,682</b>
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	<b>Total Maintenance Expenses</b>	<b>4,593,807</b>	<b>20,057</b>	<b>4,613,865</b>	<b>-</b>	<b>4,613,865</b>	<b>248,775</b>	<b>4,862,640</b>	<b>92,182</b>	<b>4,954,822</b>	<b>93,077</b>	<b>5,047,899</b>
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	<b>Total General Expenses</b>	<b>8,679,927</b>	<b>1,019,396</b>	<b>9,699,322</b>	<b>-</b>	<b>9,699,322</b>	<b>620,772</b>	<b>10,320,094</b>	<b>325,324</b>	<b>10,645,418</b>	<b>335,616</b>	<b>10,981,034</b>
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	<b>Total</b>	<b>4,380,838</b>	<b>(162,505)</b>	<b>4,218,333</b>	<b>417,319</b>	<b>4,635,652</b>	<b>831,047</b>	<b>5,049,380</b>	<b>238,602</b>	<b>5,287,982</b>	<b>240,178</b>	<b>5,528,160</b>
43	<b>Total Operating Expenses</b>	<b>17,654,572</b>	<b>876,948</b>	<b>18,531,520</b>	<b>417,319</b>	<b>18,948,839</b>	<b>1,700,594</b>	<b>20,232,113</b>	<b>656,108</b>	<b>20,888,222</b>	<b>668,871</b>	<b>21,557,093</b>
44	<b>Net Operating Income</b>	<b>2,060,420</b>	<b>2,105,381</b>	<b>4,165,801</b>	<b>1,233,906</b>	<b>5,399,707</b>	<b>1,934,863</b>	<b>6,100,663</b>	<b>388,824</b>	<b>6,489,487</b>	<b>373,102</b>	<b>6,862,589</b>
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	<b>Net Income</b>	<b>408,809</b>	<b>2,038,188</b>	<b>2,446,997</b>	<b>1,292,317</b>	<b>3,739,315</b>	<b>1,749,893</b>	<b>4,255,302</b>	<b>271,211</b>	<b>4,526,513</b>	<b>260,244</b>	<b>4,786,757</b>
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	<b>Net Income for Return</b>	<b>2,127,612</b>	<b>2,038,188</b>	<b>4,165,800</b>	<b>1,233,906</b>	<b>5,399,707</b>	<b>1,934,862</b>	<b>6,100,664</b>	<b>388,824</b>	<b>6,489,488</b>	<b>373,102</b>	<b>6,862,589</b>

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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  
Appendix 3  
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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	<b>Total Operating Revenues</b>	<b>16,346,441</b>	<b>1,100,863</b>	<b>17,447,305</b>	<b>1,747,307</b>	<b>19,194,612</b>	<b>3,881,523</b>	<b>21,328,827</b>	<b>1,403,608</b>	<b>22,732,435</b>	<b>1,131,288</b>	<b>23,863,723</b>
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	<b>Total Maintenance Expenses</b>	<b>4,357,213</b>	<b>(133,541)</b>	<b>4,223,672</b>	<b>-</b>	<b>4,223,672</b>	<b>285,918</b>	<b>4,509,590</b>	<b>81,703</b>	<b>4,591,293</b>	<b>(117,659)</b>	<b>4,473,633</b>
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	238,889	-	238,889	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	<b>Total General Expenses</b>	<b>5,202,786</b>	<b>522,542</b>	<b>5,725,328</b>	<b>-</b>	<b>5,725,328</b>	<b>359,033</b>	<b>6,084,360</b>	<b>174,981</b>	<b>6,259,341</b>	<b>178,443</b>	<b>6,437,784</b>
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	906,835	(332,961)	573,874	363,902	937,776	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	<b>Total</b>	<b>3,669,599</b>	<b>49,369</b>	<b>3,718,968</b>	<b>433,437</b>	<b>4,152,405</b>	<b>958,286</b>	<b>4,677,254</b>	<b>419,717</b>	<b>5,096,971</b>	<b>414,402</b>	<b>5,511,373</b>
43	<b>Total Operating Expenses</b>	<b>13,229,598</b>	<b>438,370</b>	<b>13,667,968</b>	<b>433,437</b>	<b>14,101,405</b>	<b>1,603,237</b>	<b>15,271,205</b>	<b>676,400</b>	<b>15,947,605</b>	<b>475,186</b>	<b>16,422,791</b>
44	<b>Net Operating Income</b>	<b>3,116,844</b>	<b>662,493</b>	<b>3,779,337</b>	<b>1,313,870</b>	<b>5,093,207</b>	<b>2,278,286</b>	<b>6,057,623</b>	<b>727,208</b>	<b>6,784,830</b>	<b>656,102</b>	<b>7,440,933</b>
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	<b>Net Income</b>	<b>1,672,667</b>	<b>485,439</b>	<b>2,158,106</b>	<b>1,368,964</b>	<b>3,527,070</b>	<b>2,012,090</b>	<b>4,225,290</b>	<b>507,240</b>	<b>4,732,530</b>	<b>457,643</b>	<b>5,190,173</b>
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	<b>Net Income for Return</b>	<b>3,293,898</b>	<b>485,439</b>	<b>3,779,337</b>	<b>1,313,870</b>	<b>5,093,207</b>	<b>2,278,286</b>	<b>6,057,623</b>	<b>727,208</b>	<b>6,784,831</b>	<b>656,102</b>	<b>7,440,933</b>

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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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	<b>Total Operating Revenues</b>	<b>3,674,449</b>	<b>789,751</b>	<b>4,464,200</b>	<b>623,737</b>	<b>5,087,937</b>	<b>1,233,749</b>	<b>5,697,949</b>	<b>389,068</b>	<b>6,087,016</b>	<b>234,913</b>	<b>6,321,930</b>
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	<b>Total Maintenance Expenses</b>	<b>817,786</b>	<b>26,043</b>	<b>843,828</b>	<b>-</b>	<b>843,828</b>	<b>90,941</b>	<b>934,770</b>	<b>28,662</b>	<b>963,431</b>	<b>31,059</b>	<b>994,491</b>
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	<b>Total General Expenses</b>	<b>1,982,008</b>	<b>301,348</b>	<b>2,283,355</b>	<b>-</b>	<b>2,283,355</b>	<b>155,236</b>	<b>2,438,592</b>	<b>83,056</b>	<b>2,521,647</b>	<b>82,769</b>	<b>2,604,417</b>
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	<b>Total</b>	<b>495,407</b>	<b>205,510</b>	<b>700,917</b>	<b>170,258</b>	<b>871,175</b>	<b>286,442</b>	<b>987,360</b>	<b>99,228</b>	<b>1,086,587</b>	<b>46,731</b>	<b>1,133,319</b>
43	<b>Total Operating Expenses</b>	<b>3,295,200</b>	<b>532,900</b>	<b>3,828,101</b>	<b>170,258</b>	<b>3,998,359</b>	<b>532,620</b>	<b>4,360,721</b>	<b>210,945</b>	<b>4,571,666</b>	<b>160,560</b>	<b>4,732,226</b>
44	<b>Net Operating Income</b>	<b>379,249</b>	<b>256,850</b>	<b>636,099</b>	<b>453,479</b>	<b>1,089,578</b>	<b>701,128</b>	<b>1,337,227</b>	<b>178,123</b>	<b>1,515,350</b>	<b>74,353</b>	<b>1,589,703</b>
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	<b>Net Income</b>	<b>(5,786)</b>	<b>211,954</b>	<b>206,167</b>	<b>548,360</b>	<b>754,527</b>	<b>631,677</b>	<b>932,725</b>	<b>124,243</b>	<b>1,056,969</b>	<b>51,862</b>	<b>1,108,830</b>
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	<b>Net Income for Return</b>	<b>424,146</b>	<b>211,954</b>	<b>636,099</b>	<b>453,480</b>	<b>1,089,578</b>	<b>701,128</b>	<b>1,337,227</b>	<b>178,122</b>	<b>1,515,351</b>	<b>74,353</b>	<b>1,589,703</b>

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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

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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	<b>Total Operating Revenues</b>	<b>1,391,087</b>	<b>468,346</b>	<b>1,859,432</b>	<b>233,033</b>	<b>2,092,465</b>	<b>603,728</b>	<b>2,463,160</b>	<b>140,204</b>	<b>2,603,364</b>	<b>101,601</b>	<b>2,704,965</b>
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	<b>Total Maintenance Expenses</b>	<b>400,463</b>	<b>3,575</b>	<b>404,038</b>	<b>-</b>	<b>404,038</b>	<b>47,968</b>	<b>452,006</b>	<b>10,045</b>	<b>462,051</b>	<b>11,699</b>	<b>473,749</b>
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	<b>Total General Expenses</b>	<b>979,463</b>	<b>148,916</b>	<b>1,128,378</b>	<b>-</b>	<b>1,128,378</b>	<b>80,816</b>	<b>1,209,194</b>	<b>39,111</b>	<b>1,248,306</b>	<b>39,142</b>	<b>1,287,447</b>
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	83,498	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	<b>Total</b>	<b>164,453</b>	<b>53,119</b>	<b>217,573</b>	<b>61,286</b>	<b>278,859</b>	<b>134,050</b>	<b>351,623</b>	<b>33,131</b>	<b>384,754</b>	<b>19,086</b>	<b>403,840</b>
43	<b>Total Operating Expenses</b>	<b>1,544,379</b>	<b>205,610</b>	<b>1,749,989</b>	<b>61,286</b>	<b>1,811,274</b>	<b>262,835</b>	<b>2,012,824</b>	<b>82,287</b>	<b>2,095,111</b>	<b>69,926</b>	<b>2,165,037</b>
44	<b>Net Operating Income</b>	<b>(153,292)</b>	<b>262,736</b>	<b>109,444</b>	<b>171,747</b>	<b>281,191</b>	<b>340,892</b>	<b>450,336</b>	<b>57,917</b>	<b>508,253</b>	<b>31,675</b>	<b>539,928</b>
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	<b>Net Income</b>	<b>(252,431)</b>	<b>250,918</b>	<b>(1,513)</b>	<b>196,233</b>	<b>194,720</b>	<b>291,137</b>	<b>314,110</b>	<b>40,398</b>	<b>354,508</b>	<b>22,093</b>	<b>376,602</b>
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	<b>Net Income for Return</b>	<b>(141,474)</b>	<b>250,918</b>	<b>109,444</b>	<b>171,747</b>	<b>281,191</b>	<b>340,892</b>	<b>450,336</b>	<b>57,917</b>	<b>508,253</b>	<b>31,675</b>	<b>539,929</b>

Carolina Water Service, Inc. of North Carolina  
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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	<b>Total Operating Revenues</b>	<b>2,283,363</b>	<b>321,405</b>	<b>2,604,768</b>	<b>390,704</b>	<b>2,995,472</b>	<b>630,021</b>	<b>3,234,789</b>	<b>248,864</b>	<b>3,483,652</b>	<b>133,312</b>	<b>3,616,964</b>
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	<b>Total Maintenance Expenses</b>	<b>417,323</b>	<b>22,468</b>	<b>439,791</b>	<b>-</b>	<b>439,791</b>	<b>42,973</b>	<b>482,764</b>	<b>18,617</b>	<b>501,381</b>	<b>19,361</b>	<b>520,741</b>
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	1,709	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	<b>Total General Expenses</b>	<b>1,002,545</b>	<b>152,432</b>	<b>1,154,977</b>	<b>-</b>	<b>1,154,977</b>	<b>74,420</b>	<b>1,229,397</b>	<b>43,944</b>	<b>1,273,342</b>	<b>43,628</b>	<b>1,316,969</b>
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	<b>Total</b>	<b>330,954</b>	<b>152,391</b>	<b>483,344</b>	<b>108,972</b>	<b>592,316</b>	<b>152,392</b>	<b>635,736</b>	<b>66,097</b>	<b>701,833</b>	<b>27,645</b>	<b>729,479</b>
43	<b>Total Operating Expenses</b>	<b>1,750,822</b>	<b>327,291</b>	<b>2,078,112</b>	<b>108,972</b>	<b>2,187,084</b>	<b>269,785</b>	<b>2,347,897</b>	<b>128,658</b>	<b>2,476,556</b>	<b>90,634</b>	<b>2,567,189</b>
44	<b>Net Operating Income</b>	<b>532,541</b>	<b>(5,886)</b>	<b>526,655</b>	<b>281,732</b>	<b>808,387</b>	<b>360,236</b>	<b>886,891</b>	<b>120,205</b>	<b>1,007,097</b>	<b>42,678</b>	<b>1,049,775</b>
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	<b>Net Income</b>	<b>246,644</b>	<b>(38,964)</b>	<b>207,681</b>	<b>352,126</b>	<b>559,807</b>	<b>340,540</b>	<b>618,615</b>	<b>83,845</b>	<b>702,460</b>	<b>29,769</b>	<b>732,229</b>
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	<b>Net Income for Return</b>	<b>565,619</b>	<b>(38,964)</b>	<b>526,656</b>	<b>281,732</b>	<b>808,387</b>	<b>360,236</b>	<b>886,891</b>	<b>120,205</b>	<b>1,007,097</b>	<b>42,679</b>	<b>1,049,775</b>

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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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]

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
					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	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	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]	[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	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)	(279,484.09)
4												
5	<b>Total Operating Revenues - Water</b>		<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>28,419,682.35</u>

		CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	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]	[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	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)	(234,703.24)
9												
10	<b>Total Operating Revenues - Sewer</b>		<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>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
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 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]

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W - 354, Sub 400  
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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	<b>Total Operating Revenues - Water</b>		<b>1,391,086.69</b>	<b>468,345.73</b>	<b>1,859,432.42</b>	<b>233,032.55</b>	<b>2,092,464.97</b>	<b>603,727.51</b>	<b>2,463,159.93</b>	<b>140,204.19</b>	<b>2,603,364.12</b>	<b>101,601.06</b>	<b>2,704,965.18</b>

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	<b>Total Operating Revenues - Sewer</b>		<b>2,283,362.73</b>	<b>321,404.83</b>	<b>2,604,767.56</b>	<b>390,704.12</b>	<b>2,995,471.67</b>	<b>630,021.07</b>	<b>3,234,788.63</b>	<b>248,863.65</b>	<b>3,483,652.27</b>	<b>133,312.15</b>	<b>3,616,964.42</b>

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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- [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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Uncollectible Accounts

CWS - NC Uniform

Line No.	Description	Water [A]	Sewer [B]	Total [C]
<b><u>Test Year</u></b>				
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%
<b><u>Present Rate</u></b>				
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)
<b><u>Base Case</u></b>				
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)
<b><u>WSIP Year 1</u></b>				
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)
<b><u>WSIP Year 2</u></b>				
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)
<b><u>WSIP Year 3</u></b>				
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)

Carolina Water Service, Inc. of North Carolina  
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Uncollectible Accounts Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Description	Water [A]	Sewer [B]	Total [C]
<b>Test Year</b>				
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%
<b>Present Rate</b>				
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)
<b>Base Case</b>				
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)
<b>WSIP Year 1</b>				
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)
<b>WSIP Year 2</b>				
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)
<b>WSIP Year 3</b>				
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]
<b>Test Year</b>				
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%	
<b>Present Rate</b>				
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
<b>Base Case</b>				
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)	\$ -	\$ -	\$ -
<b>WSIP Year 1</b>				
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)	\$ -	\$ -	\$ -
<b>WSIP Year 2</b>				
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)	\$ -	\$ -	\$ -
<b>WSIP Year 3</b>				
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]
<b>Test Year</b>				
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%	
<b>Present Rate</b>				
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
<b>Base Case</b>				
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)	\$ -	\$ -	\$ -
<b>WSIP Year 1</b>				
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)	\$ -	\$ -	\$ -
<b>WSIP Year 2</b>				
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)	\$ -	\$ -	\$ -
<b>WSIP Year 3</b>				
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)	\$ -	\$ -	\$ -

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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]+[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	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		<b>Total Purchase Power - Water</b>	<b>1,073,062.54</b>	<b>-</b>	<b>1,073,062.54</b>	<b>-</b>	<b>1,073,062.54</b>	<b>100,017.26</b>	<b>1,173,079.80</b>	<b>39,208.75</b>	<b>1,212,288.55</b>	<b>40,519.26</b>	<b>1,252,807.80</b>

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]+[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]
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		<b>Total Purchase Power - Sewer</b>	<b>838,500.30</b>	<b>-</b>	<b>838,500.30</b>	<b>-</b>	<b>838,500.30</b>	<b>74,797.81</b>	<b>913,298.12</b>	<b>23,645.34</b>	<b>936,943.46</b>	<b>24,257.52</b>	<b>961,200.97</b>

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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Water Purchase Power			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	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		<b>Total Purchase Power - Water</b>	<b>70,431.67</b>	<b>-</b>	<b>70,431.67</b>	<b>-</b>	<b>70,431.67</b>	<b>6,535.31</b>	<b>76,966.98</b>	<b>2,511.99</b>	<b>79,478.98</b>	<b>2,593.98</b>	<b>82,072.96</b>

Sewer Purchase Power			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	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		<b>Total Purchase Power - Sewer</b>	<b>149,603.88</b>	<b>-</b>	<b>149,603.88</b>	<b>-</b>	<b>149,603.88</b>	<b>14,382.38</b>	<b>163,986.26</b>	<b>6,385.03</b>	<b>170,371.28</b>	<b>6,633.64</b>	<b>177,004.92</b>

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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			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]+[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											
					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]+[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]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
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- [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 Purchased Water & Sewer				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]		[C]+[F]		[G]+[H]		[I]+[J]	
					[A]+[B]							
1	511001	Purchased Services-Water	608.77		608.77	-	608.77	-	608.77	-	608.77	
2		Total Purchased Water & Sewer - Water	608.77	-	608.77	-	608.77	-	608.77	-	608.77	

			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	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]		[C]+[F]		[G]+[H]		[I]+[J]	
					[A]+[B]							
3	511002	Purchased Services-Sewer	-		-	-	-	-	-	-	-	
4		Total Purchased Water & Sewer - Sewer	-	-	-	-	-	-	-	-	-	

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]

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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]+[E]	[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		<b>Total Maintenance and Repair</b>	<b>848,284.35</b>		<b>848,284.35</b>		<b>848,284.35</b>	<b>79,066.31</b>	<b>927,350.86</b>	<b>30,795.36</b>	<b>958,146.42</b>	<b>32,031.35</b>	<b>990,377.97</b>
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 Ggs 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		<b>Total Materials and Supplies</b>	<b>132,508.44</b>		<b>132,508.44</b>		<b>132,508.44</b>	<b>12,350.75</b>	<b>144,859.19</b>	<b>4,841.74</b>	<b>149,700.94</b>	<b>5,003.57</b>	<b>154,704.51</b>
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		<b>Total Deferred Maintenance</b>	<b>270,067.68</b>	<b>(49,182.44)</b>	<b>220,885.24</b>		<b>220,885.24</b>	<b>(34,701.44)</b>	<b>186,183.80</b>	<b>(10,316.81)</b>	<b>175,866.99</b>	<b>(12,895.89)</b>	<b>162,971.10</b>
44		<b>Total Maintenance &amp; Repair - Water</b>	<b>1,250,860.67</b>	<b>(49,182.44)</b>	<b>1,201,678.23</b>		<b>1,201,678.23</b>	<b>56,715.63</b>	<b>1,258,393.85</b>	<b>25,520.49</b>	<b>1,283,914.35</b>	<b>24,139.23</b>	<b>1,308,053.58</b>

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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		<b>Total Maintenance and Repair</b>	<b>1,284,136.89</b>		<b>1,284,136.89</b>		<b>1,284,136.89</b>	<b>114,530.50</b>	<b>1,398,687.39</b>	<b>36,212.09</b>	<b>1,434,899.49</b>	<b>37,149.83</b>	<b>1,472,049.11</b>	
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		<b>Total Materials and Supplies</b>	<b>114,976.52</b>		<b>114,976.52</b>		<b>114,976.52</b>	<b>10,256.40</b>	<b>125,232.92</b>	<b>3,242.29</b>	<b>128,475.20</b>	<b>3,326.23</b>	<b>131,801.44</b>	
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		<b>Total Deferred Maintenance</b>	<b>427,843.20</b>	<b>(164,849.75)</b>	<b>262,993.45</b>		<b>262,993.45</b>	<b>9,243.71</b>	<b>272,237.16</b>		<b>272,237.16</b>	<b>(201,443.00)</b>	<b>70,794.16</b>	
88		<b>Total Maintenance &amp; Repair - Sewer</b>	<b>1,826,956.61</b>	<b>(164,849.75)</b>	<b>1,662,106.86</b>		<b>1,662,106.86</b>	<b>134,050.61</b>	<b>1,796,157.47</b>	<b>39,454.38</b>	<b>1,835,611.85</b>	<b>(160,967.14)</b>	<b>1,674,644.71</b>	

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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  
Maintenance & Repair 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	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		<b>Total Maintenance and Repair</b>	<b>168,292.47</b>	<b>-</b>	<b>168,292.47</b>	<b>-</b>	<b>168,292.47</b>	<b>15,615.76</b>	<b>183,908.23</b>	<b>6,002.27</b>	<b>189,910.50</b>	<b>6,198.17</b>	<b>196,108.67</b>
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		<b>Total Materials and Supplies</b>	<b>12,697.03</b>	<b>-</b>	<b>12,697.03</b>	<b>-</b>	<b>12,697.03</b>	<b>1,178.15</b>	<b>13,875.18</b>	<b>452.85</b>	<b>14,328.02</b>	<b>467.63</b>	<b>14,795.65</b>
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		<b>Total Deferred Maintenance</b>	<b>15,913.72</b>	<b>(1,702.75)</b>	<b>14,210.97</b>	<b>-</b>	<b>14,210.97</b>	<b>7,738.00</b>	<b>21,948.97</b>	<b>(4,149.51)</b>	<b>17,799.46</b>	<b>(2,963.93)</b>	<b>14,835.53</b>
44		<b>Total Maintenance &amp; Repair - Water</b>	<b>196,903.22</b>	<b>(1,702.75)</b>	<b>195,200.47</b>	<b>-</b>	<b>195,200.47</b>	<b>24,531.91</b>	<b>219,732.38</b>	<b>2,305.61</b>	<b>222,037.98</b>	<b>3,701.86</b>	<b>225,739.85</b>

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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 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	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		<b>Total Maintenance and Repair</b>	<u>193,548.38</u>	<u>-</u>	<u>193,548.38</u>	<u>-</u>	<u>193,548.38</u>	<u>18,607.36</u>	<u>212,155.64</u>	<u>8,260.57</u>	<u>220,416.21</u>	<u>8,582.20</u>	<u>228,998.41</u>
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		<b>Total Materials and Supplies</b>	<u>20,456.75</u>	<u>-</u>	<u>20,456.75</u>	<u>-</u>	<u>20,456.75</u>	<u>1,966.64</u>	<u>22,423.39</u>	<u>873.08</u>	<u>23,296.48</u>	<u>907.08</u>	<u>24,203.56</u>
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		<b>Total Deferred Maintenance</b>	<u>5,032.46</u>	<u>17,065.88</u>	<u>22,098.34</u>	<u>-</u>	<u>22,098.34</u>	<u>(1,619.14)</u>	<u>20,479.20</u>	<u>-</u>	<u>20,479.20</u>	<u>-</u>	<u>20,479.20</u>
88		<b>Total Maintenance &amp; Repair - Sewer</b>	<u>219,037.79</u>	<u>17,065.88</u>	<u>236,103.67</u>	<u>-</u>	<u>236,103.67</u>	<u>18,954.56</u>	<u>255,058.23</u>	<u>9,133.65</u>	<u>264,191.89</u>	<u>9,489.28</u>	<u>273,681.17</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

Docket No. W-354, Sub 400  
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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

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			CWS - NC Uniform										
			Base Case			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	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		<b>Total Maintenance Testing - Water</b>	<b>167,829.79</b>	<b>-</b>	<b>167,829.79</b>	<b>-</b>	<b>167,829.79</b>	<b>15,642.96</b>	<b>183,472.76</b>	<b>6,132.35</b>	<b>189,605.11</b>	<b>6,337.32</b>	<b>195,942.42</b>

			CWS - NC Uniform										
			Base Case			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]
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		<b>Total Maintenance Testing - Sewer</b>	<b>296,342.89</b>	<b>-</b>	<b>296,342.89</b>	<b>-</b>	<b>296,342.89</b>	<b>26,435.05</b>	<b>322,777.94</b>	<b>8,356.74</b>	<b>331,134.68</b>	<b>8,573.10</b>	<b>339,707.77</b>

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

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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		<b>Total Maintenance Testing - Water</b>	<b>29,468.40</b>	<b>-</b>	<b>29,468.40</b>	<b>-</b>	<b>29,468.40</b>	<b>2,734.36</b>	<b>32,202.76</b>	<b>1,051.01</b>	<b>33,253.77</b>	<b>1,085.31</b>	<b>34,339.08</b>

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		<b>Total Maintenance Testing - Sewer</b>	<b>2,003.73</b>	<b>-</b>	<b>2,003.73</b>	<b>-</b>	<b>2,003.73</b>	<b>192.63</b>	<b>2,196.36</b>	<b>85.52</b>	<b>2,281.88</b>	<b>88.85</b>	<b>2,370.73</b>

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
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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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			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		<b>Total Meter Reading - Water</b>	<b>229,336.46</b>	<b>-</b>	<b>229,336.46</b>	<b>-</b>	<b>229,336.46</b>	<b>21,375.83</b>	<b>250,712.29</b>	<b>8,379.75</b>	<b>259,092.04</b>	<b>8,659.83</b>	<b>267,751.88</b>	

			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		<b>Total Meter Reading - Sewer</b>	<b>3,024.11</b>	<b>-</b>	<b>3,024.11</b>	<b>-</b>	<b>3,024.11</b>	<b>269.76</b>	<b>3,293.87</b>	<b>85.28</b>	<b>3,379.15</b>	<b>87.49</b>	<b>3,466.64</b>	

Meter Reading

Column Calculations:

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- [C]- Sum of Columns [A] & [B]
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- [E]- Sum of Columns [C] & [D]
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- [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  
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	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	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		<b>Total Meter Reading - Water</b>	<b>47,601.97</b>	<b>-</b>	<b>47,601.97</b>	<b>-</b>	<b>47,601.97</b>	<b>4,416.96</b>	<b>52,018.93</b>	<b>1,697.76</b>	<b>53,716.69</b>	<b>1,753.17</b>	<b>55,469.85</b>

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	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	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		<b>Total Meter Reading - Sewer</b>	<b>1,040.97</b>	<b>-</b>	<b>1,040.97</b>	<b>-</b>	<b>1,040.97</b>	<b>100.08</b>	<b>1,141.05</b>	<b>44.43</b>	<b>1,185.47</b>	<b>46.16</b>	<b>1,231.63</b>

Meter Reading

Column Calculations:

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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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- [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	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	514001	Chlorine	36,037.11		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		359.02	33.46	392.48	13.12	405.60	13.56	419.16
3	514900	Other Chemicals	294,057.48		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		<b>Total Chemicals - Water</b>	<b>330,453.61</b>	<b>-</b>	<b>330,453.61</b>	<b>-</b>	<b>330,453.61</b>	<b>30,800.69</b>	<b>361,254.30</b>	<b>12,074.48</b>	<b>373,328.78</b>	<b>12,478.06</b>	<b>385,806.84</b>

			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]
6	514001	Chlorine	63,517.72		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		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		339,981.36	30,327.79	370,309.15	9,587.32	379,896.48	9,835.54	389,732.02
9													
10		<b>Total Chemicals - Sewer</b>	<b>413,442.16</b>	<b>-</b>	<b>413,442.16</b>	<b>-</b>	<b>413,442.16</b>	<b>36,880.81</b>	<b>450,322.97</b>	<b>11,658.89</b>	<b>461,981.86</b>	<b>11,960.74</b>	<b>473,942.59</b>

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		<b>Total Chemicals - Water</b>	<b>62,957.41</b>	<b>-</b>	<b>62,957.41</b>	<b>-</b>	<b>62,957.41</b>	<b>5,841.78</b>	<b>68,799.19</b>	<b>2,245.42</b>	<b>71,044.61</b>	<b>2,318.70</b>	<b>73,363.32</b>

			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		<b>Total Chemicals - Sewer</b>	<b>53,322.22</b>	<b>-</b>	<b>53,322.22</b>	<b>-</b>	<b>53,322.22</b>	<b>5,126.21</b>	<b>58,448.43</b>	<b>2,275.77</b>	<b>60,724.19</b>	<b>2,364.38</b>	<b>63,088.57</b>

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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			CWS - NC Uniform										
					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]+[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		<b>Total Transportation Expense - Water</b>	<b>280,606.12</b>	<b>-</b>	<b>280,606.12</b>	<b>-</b>	<b>280,606.12</b>	<b>26,154.54</b>	<b>306,760.66</b>	<b>10,253.10</b>	<b>317,013.76</b>	<b>10,595.80</b>	<b>327,609.55</b>

			CWS - NC Uniform										
					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]+[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		<b>Total Transportation Expense - Sewer</b>	<b>167,411.25</b>	<b>-</b>	<b>167,411.25</b>	<b>-</b>	<b>167,411.25</b>	<b>14,933.80</b>	<b>182,345.05</b>	<b>4,720.92</b>	<b>187,065.97</b>	<b>4,843.15</b>	<b>191,909.12</b>

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  
 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		<b>Total Transportation Expense - Water</b>	<b>38,572.25</b>	<b>-</b>	<b>38,572.25</b>	<b>-</b>	<b>38,572.25</b>	<b>3,579.10</b>	<b>42,151.34</b>	<b>1,375.71</b>	<b>43,527.05</b>	<b>1,420.61</b>	<b>44,947.65</b>

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		<b>Total Transportation Expense - Sewer</b>	<b>39,482.57</b>	<b>-</b>	<b>39,482.57</b>	<b>-</b>	<b>39,482.57</b>	<b>3,795.71</b>	<b>43,278.29</b>	<b>1,685.10</b>	<b>44,963.39</b>	<b>1,750.71</b>	<b>46,714.10</b>

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	<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	[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	<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

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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  
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			CWS - NC Uniform										
Water 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	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		<b>Total Outside Service - Water</b>	<b>170,321.94</b>	<b>(45,933.98)</b>	<b>124,387.96</b>	<b>-</b>	<b>124,387.96</b>	<b>11,593.87</b>	<b>135,981.83</b>	<b>4,545.03</b>	<b>140,526.86</b>	<b>4,696.94</b>	<b>145,223.79</b>

			CWS - NC Uniform										
Sewer 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	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		<b>Total Outside Service - Sewer</b>	<b>101,615.07</b>	<b>(27,404.48)</b>	<b>74,210.59</b>	<b>-</b>	<b>74,210.59</b>	<b>6,619.90</b>	<b>80,830.49</b>	<b>2,092.71</b>	<b>82,923.19</b>	<b>2,146.89</b>	<b>85,070.08</b>

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

Docket No. W-354, Sub 400  
Appendix 3  
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Water  
Outside 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]
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		<b>Total Outside Service - Water</b>	<b>30,253.61</b>	<b>(5,518.84)</b>	<b>24,734.77</b>	<b>-</b>	<b>24,734.77</b>	<b>2,295.12</b>	<b>27,029.90</b>	<b>882.18</b>	<b>27,912.08</b>	<b>910.97</b>	<b>28,823.06</b>

Sewer  
Outside 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]
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		<b>Total Outside Service - Sewer</b>	<b>30,967.62</b>	<b>(5,649.09)</b>	<b>25,318.53</b>	<b>-</b>	<b>25,318.53</b>	<b>2,434.03</b>	<b>27,752.56</b>	<b>1,080.58</b>	<b>28,833.14</b>	<b>1,122.66</b>	<b>29,955.80</b>

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 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	[21] 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		<b>Total Salaries &amp; Wages - Water</b>	<b>3,531,985.01</b>	<b>393,880.81</b>	<b>3,925,865.82</b>	<b>-</b>	<b>3,925,865.82</b>	<b>117,775.97</b>	<b>4,043,641.79</b>	<b>121,309.25</b>	<b>4,164,951.05</b>	<b>124,948.53</b>	<b>4,289,899.58</b>

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	[21] 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		<b>Total Salaries &amp; Wages - Sewer</b>	<b>2,107,202.86</b>	<b>234,991.59</b>	<b>2,342,194.45</b>	<b>-</b>	<b>2,342,194.45</b>	<b>70,265.83</b>	<b>2,412,460.29</b>	<b>72,373.81</b>	<b>2,484,834.10</b>	<b>74,545.02</b>	<b>2,559,379.12</b>

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

Docket No. W-354, Sub 400  
Appendix 3  
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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		<b>Total Salaries &amp; Wages - Water</b>	<b>311,454.52</b>	<b>160,227.64</b>	<b>471,682.16</b>	<b>-</b>	<b>471,682.16</b>	<b>14,150.46</b>	<b>485,832.63</b>	<b>14,574.98</b>	<b>500,407.61</b>	<b>15,012.23</b>	<b>515,419.84</b>

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		<b>Total Salaries &amp; Wages - Sewer</b>	<b>318,805.05</b>	<b>164,009.11</b>	<b>482,814.16</b>	<b>-</b>	<b>482,814.16</b>	<b>14,484.42</b>	<b>497,298.58</b>	<b>14,918.96</b>	<b>512,217.54</b>	<b>15,366.53</b>	<b>527,584.06</b>

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
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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

Docket No. W-354, Sub 400  
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Water			CWS - NC Uniform										
Office Supplies & Other Expenses													
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	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	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	163.90	15.28	179.17	5.99	185.16	6.19	191.35
6		<b>Total Billing &amp; Customer Service</b>	<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	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	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	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)	(53.78)	(5.01)	(58.80)	(1.97)	(60.76)	(2.03)	(62.79)
15		<b>Total IT Department</b>	<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	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	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	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	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	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	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	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	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	1,409.45	131.37	1,540.82	51.50	1,592.32	53.22	1,645.54
26		<b>Total Office Expense</b>	<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		<b>Total Office Supplies &amp; Other Expenses - Water</b>	<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  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

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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		<b>Total Billing &amp; Customer Service</b>	<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		<b>Total IT Department</b>	<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		<b>Total Office Expense</b>	<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		<b>Total Office Supplies &amp; Other Expenses - Sewer</b>	<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]

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			Base Case										
Office Supplies & Other Expenses			Base Case										
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	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	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		<b>Total Billing &amp; Customer Service</b>	<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		<b>Total IT Department</b>	<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		<b>Total Office Expense</b>	<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		<b>Total Office Supplies &amp; Other Expenses - Water</b>	<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  
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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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 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]
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		<b>Total Billing &amp; Customer Service</b>	<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		<b>Total IT Department</b>	<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		<b>Total Office Expense</b>	<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		<b>Total Office Supplies &amp; Other Expenses - Sewer</b>	<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  
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	
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	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		<b>Total Regulatory Commission Expense - Water</b>	<b>187,651.14</b>	<b>212,762.47</b>	<b>400,413.61</b>	<b>-</b>	<b>400,413.61</b>	<b>8,523.77</b>	<b>408,937.38</b>	<b>3,341.49</b>	<b>412,278.87</b>	<b>3,453.17</b>	<b>415,732.04</b>	

			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]	
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		<b>Total Regulatory Commission Expense - Sewer</b>	<b>111,953.77</b>	<b>126,935.60</b>	<b>238,889.37</b>	<b>-</b>	<b>238,889.37</b>	<b>4,866.93</b>	<b>243,756.30</b>	<b>1,538.55</b>	<b>245,294.85</b>	<b>1,578.38</b>	<b>246,873.23</b>	

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]

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		<b>Total Regulatory Commission Expense - Water</b>	<b>25,861.01</b>	<b>23,604.99</b>	<b>49,466.00</b>	<b>-</b>	<b>49,466.00</b>	<b>1,145.49</b>	<b>50,611.48</b>	<b>440.29</b>	<b>51,051.78</b>	<b>454.66</b>	<b>51,506.44</b>

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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		<b>Total Regulatory Commission Expense - Sewer</b>	<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	Pro-Forma Adjustment	Historical Year as adjusted	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[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 Suspense	-	-	-	-	-	-	-	-	-	-	-
28													
29		<b>Total Pension &amp; Other Benefits - Water</b>	<b>856,974.79</b>	<b>-</b>	<b>856,974.79</b>	<b>-</b>	<b>856,974.79</b>	<b>79,876.31</b>	<b>936,851.10</b>	<b>31,313.10</b>	<b>968,164.19</b>	<b>32,359.70</b>	<b>1,000,523.89</b>

Carolina Water Service, Inc. of North Carolina  
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			CWS - NC Uniform											
Sewer Pension & Other Benefits			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]	
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	RISP 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		<b>Total Pension &amp; Other Benefits - Sewer</b>	<b>511,276.16</b>	<b>-</b>	<b>511,276.16</b>	<b>-</b>	<b>511,276.16</b>	<b>45,608.02</b>	<b>556,884.18</b>	<b>14,417.76</b>	<b>571,301.94</b>	<b>14,791.04</b>	<b>586,092.98</b>	

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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  
Pension & Other Benefits

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		<b>Total Pension &amp; Other Benefits - Water</b>	<b>109,029.57</b>	<b>-</b>	<b>109,029.57</b>	<b>-</b>	<b>109,029.57</b>	<b>10,116.79</b>	<b>119,146.36</b>	<b>3,888.62</b>	<b>123,034.98</b>	<b>4,015.53</b>	<b>127,050.51</b>

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

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

Carolina Water Service, Inc. of North Carolina  
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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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			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		<b>Total Rent - Water</b>	<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		<b>Total Rent - Sewer</b>	<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
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- [H]- WSIP Rate Year 2 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]

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		Bradfield Farms - Fairfield Harbour - Treasure Cove			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		<b>Total Rent - Water</b>	<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			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		<b>Total Rent - Sewer</b>	<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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Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
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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	3,573.60	75,892.27	3,673.76	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		<b>Total Insurance - Water</b>	<b>600,609.29</b>	<b>62,412.48</b>	<b>663,021.76</b>	<b>-</b>	<b>663,021.76</b>	<b>53,748.68</b>	<b>716,770.44</b>	<b>29,750.61</b>	<b>746,521.05</b>	<b>30,648.23</b>	<b>777,169.28</b>
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		<b>Total Insurance - Sewer</b>	<b>358,327.00</b>	<b>37,235.65</b>	<b>395,562.65</b>	<b>-</b>	<b>395,562.65</b>	<b>37,235.64</b>	<b>432,798.29</b>	<b>23,322.32</b>	<b>456,120.61</b>	<b>22,568.70</b>	<b>478,689.31</b>

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		<b>Total Insurance - Water</b>	<b>76,494.40</b>	<b>3,165.87</b>	<b>79,660.27</b>	<b>-</b>	<b>79,660.27</b>	<b>15,887.63</b>	<b>95,547.90</b>	<b>5,216.79</b>	<b>100,764.69</b>	<b>4,184.96</b>	<b>104,949.65</b>

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		<b>Total Insurance - Sewer</b>	<b>78,299.71</b>	<b>3,240.59</b>	<b>81,540.30</b>	<b>-</b>	<b>81,540.30</b>	<b>6,170.41</b>	<b>87,710.71</b>	<b>5,495.88</b>	<b>93,206.59</b>	<b>3,825.79</b>	<b>97,032.38</b>

Insurance

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]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
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- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
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			CWS - NC Uniform											
Water Office Utilities														
Line No.	Account	Description	Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
			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]	
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		<b>Total Office Utilities - Water</b>	<b>180,673.28</b>	<b>-</b>	<b>180,673.28</b>	<b>-</b>	<b>180,673.28</b>	<b>16,840.07</b>	<b>197,513.35</b>	<b>6,601.64</b>	<b>204,114.99</b>	<b>6,822.29</b>	<b>210,937.29</b>	

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			CWS - NC Uniform											
Sewer Office Utilities														
Line No.	Account	Description	Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
			Total Per Books	Pro-Forma Adjustment	Historical 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]	
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		<b>Total Office Utilities - Sewer</b>	<b>106,857.03</b>	<b>-</b>	<b>106,857.03</b>	<b>-</b>	<b>106,857.03</b>	<b>9,532.10</b>	<b>116,389.13</b>	<b>3,013.32</b>	<b>119,402.45</b>	<b>3,091.34</b>	<b>122,493.79</b>	

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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  
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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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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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	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-
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		<b>Total Miscellaneous Expense</b>	<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		<b>Total Travel Expense</b>	<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		<b>Total Commission Ordered Adjustments</b>	<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		<b>Total Allocations (CAM)</b>	<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		<b>Total Other Interest Expense</b>	<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		<b>Total Miscellaneous Expense - Water</b>	<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		<b>Total Miscellaneous Expense</b>	<u>56,114.01</u>	<u>55,201.19</u>	<u>111,315.20</u>	<u>-</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	599900	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		<b>Total Travel Expense</b>	<u>17,451.50</u>	<u>-</u>	<u>17,451.50</u>	<u>-</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		<b>Total Commission Ordered Adjustments</b>	<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		<b>Total Allocations (CAM)</b>	<u>1,723,209.78</u>	<u>(42,653.19)</u>	<u>1,680,556.59</u>	<u>-</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		<b>Total Other Interest Expense</b>	<u>43,114.00</u>	<u>-</u>	<u>43,114.00</u>	<u>-</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		<b>Total Miscellaneous Expense - Sewer</b>	<u>1,839,889.29</u>	<u>(26,161.00)</u>	<u>1,813,728.29</u>	<u>-</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											
Line No.	Account	Description	Base Case											
			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	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		<b>Total Miscellaneous Expense</b>	<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>	<u>-</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		<b>Total Travel Expense</b>	<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>	<u>-</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		<b>Total Commission Ordered Adjustments</b>	<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>	<u>-</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		<b>Total Allocations (CAM)</b>	<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>	<u>-</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		<b>Total Other Interest Expense</b>	<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>	<u>-</u>
44		<b>Total Miscellaneous Expense - Water</b>	<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>	<u>-</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	
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	
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	
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)	
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	
71		<b>Total Miscellaneous Expense</b>	<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>	
72	591000	Accommodation/Hotel/Lodging	842.24	-	842.24	-	842.24	80.97	923.21	35.95	959.16	37.35	
73	592000	Airfare	26.34	-	26.34	-	26.34	2.53	28.88	1.12	30.00	1.17	
74	593000	Transportation excl. Airfare	198.33	-	198.33	-	198.33	19.07	217.40	8.46	225.86	8.79	
75	594000	Travel - Meals and Entertainment	(11.23)	-	(11.23)	-	(11.23)	(1.08)	(12.31)	(0.48)	(12.79)	(0.50)	
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	
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	
79		<b>Total Travel Expense</b>	<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>	
80		Federal Protected EDIT Amortization	-	(5,321.00) [10]	(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)	-	
82	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	
83		<b>Total Commission Ordered Adjustments</b>	<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>	
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	
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	
82	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	
83	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	
84		<b>Total Allocations (CAM)</b>	<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>	
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	
87		<b>Total Other Interest Expense</b>	<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>	
88		<b>Total Miscellaneous Expense - Sewer</b>	<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>	

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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]

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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	-	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] =[A]*[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[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		<b>Total Depreciation Expense - Water</b>	<b>3,513,041.37</b>	<b>331,173.14</b>	<b>3,844,214.51</b>	<b>-</b>	<b>3,844,214.51</b>	<b>233,446.69</b>	<b>4,077,661.20</b>	<b>137,741.24</b>	<b>4,215,402.44</b>	<b>142,042.02</b>	<b>4,357,444.46</b>

Carolina Water Service, Inc. of North Carolina  
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Sewer Depreciation Expense			CWS - NC Uniform										
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
						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]
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	3,355.15 [2]	30,432.77		30,432.77	2,677.04	33,109.81	2,677.04	35,786.86	2,677.04	38,463.90
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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Sewer Depreciation Expense			CWS - NC Uniform										
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
						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		<b>Total Depreciation Expense - Sewer</b>	<b>3,030,182.35</b>	<b>355,818.52</b>	<b>3,386,000.87</b>	<b>-</b>	<b>3,386,000.87</b>	<b>293,662.54</b>	<b>3,679,663.42</b>	<b>250,326.44</b>	<b>3,929,989.86</b>	<b>260,430.52</b>	<b>4,190,420.38</b>

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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]+[I]		=[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 Alluv	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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



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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)	-	(4.48)
188	710273	Dep - Other Plant Pump	64.76	23.21 [2]	87.97	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	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	-	4,376.83
214	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-
215	710305	Dep - Stores Equipment	59.08	35.18 [2]	94.26	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	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	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	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	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	1,269.77	267.02	1,536.79	267.02	1,803.82	267.02	2,070.84
222	710401	Dep - Vehicles	26,562.90	18,963.64 [2]	45,526.54	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	-	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	-	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													
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]	[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		<b>Total Plant Acquisition Amortization Expense - Water</b>	<b>(102,829.02)</b>	<b>(14,528.95)</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>

			CWS - NC Uniform										
Sewer													
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	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]	[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		<b>Total Plant Acquisition Amortization Expense - Sewer</b>	<b>(35,870.51)</b>	<b>18,437.97</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>

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  
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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]



Water			CWS - NC Uniform											
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	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	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		<b>Total Contribution-In-Aid-Construction Amortization - Water</b>	<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	
			Contribution-In-Aid-Construction Amortization		Proposed Increase		Total After Increase		Rate Year 1 Adjustments		Rate Year 2 Adjustments		Rate Year 3 Adjustments	
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		<b>Total Contribution-In-Aid-Construction Amortization - Sewer</b>	<b>(628,273.33)</b>	<b>2,101.52</b>	<b>(626,171.81)</b>	<b>-</b>	<b>(626,171.81)</b>	<b>-</b>	<b>(626,171.81)</b>	<b>-</b>	<b>(626,171.81)</b>	<b>-</b>	<b>(626,171.81)</b>	

Carolina Water Service, Inc. of North Carolina  
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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]

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]
1	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-
2	720002	Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
3	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-	-	-	-
4	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-	-	-	-
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-
6	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-
7	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
18	720018	Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
19	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-	-	-	-
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
21	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-	-
22	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-
23	720023	Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-	-	-	-
24	720024	Amort CIAC - Trans and Distr Mains	(518.40)	259.20	[4] (259.20)	(259.20)	(259.20)	-	(259.20)	-	(259.20)	-	(259.20)
25	720025	Amort CIAC - Service Lines	(484.94)	(0.01)	[4] (484.95)	(484.95)	(484.95)	-	(484.95)	-	(484.95)	-	(484.95)
26	720026	Amort CIAC - Meters	-	-	-	-	-	-	-	-	-	-	-
27	720027	Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
28	720028	Amort CIAC - Hydrants	(1,403.69)	(306.19)	[4] (1,709.88)	(1,709.88)	(1,709.88)	-	(1,709.88)	-	(1,709.88)	-	(1,709.88)
29	720029	Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
35	720035	Amort CIAC - Other Tangible Plant	(28,411.53)	(14,368.49)	[4] (42,780.02)	(42,780.02)	(42,780.02)	-	(42,780.02)	-	(42,780.02)	-	(42,780.02)
36	720036	Amort CIAC - Tap Fee	(7,186.94)	(1,486.39)	[4] (8,673.33)	(8,673.33)	(8,673.33)	-	(8,673.33)	-	(8,673.33)	-	(8,673.33)
37	720037	Amort CIAC - Management Fee	-	-	-	-	-	-	-	-	-	-	-
38	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-
39	720039	Amort CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-	-
40	720040	Amort CIAC - Plant Mod Fee	(2,142.30)	(407.65)	[4] (2,549.95)	(2,549.95)	(2,549.95)	-	(2,549.95)	-	(2,549.95)	-	(2,549.95)
41	720041	Amort CIAC - Plant Meter Fee	(312.76)	(13.01)	[4] (325.77)	(325.77)	(325.77)	-	(325.77)	-	(325.77)	-	(325.77)
42	720042	Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina  
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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>



Carolina Water Service, Inc. of North Carolina  
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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>

Carolina Water Service, Inc. of North Carolina  
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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] & [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  
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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 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	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 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	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]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
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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		<b>Total Payroll Taxes</b>	<b>260,817.08</b>	<b>41,400.32</b>	<b>302,217.40</b>	<b>-</b>	<b>302,217.40</b>	<b>9,066.52</b>	<b>311,283.92</b>	<b>9,338.52</b>	<b>320,622.44</b>	<b>9,618.67</b>	<b>330,241.11</b>	
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	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		<b>Total Property and Other Tax Expense</b>	<b>220,937.78</b>	<b>(28,483.23)</b>	<b>192,454.55</b>	<b>31,846.71</b>	<b>224,301.27</b>	<b>49,153.24</b>	<b>241,607.79</b>	<b>10,625.13</b>	<b>252,232.92</b>	<b>10,891.62</b>	<b>263,124.54</b>	
16		<b>Total TOTI - Water</b>	<b>481,754.86</b>	<b>12,917.09</b>	<b>494,671.95</b>	<b>31,846.71</b>	<b>526,518.67</b>	<b>58,219.76</b>	<b>552,891.71</b>	<b>19,963.65</b>	<b>572,855.36</b>	<b>20,510.30</b>	<b>593,365.66</b>	
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	-	-	-	-	-	-	-	-	-	-	-	
		<b>Total Payroll Taxes</b>	<b>155,604.99</b>	<b>23,699.68</b>	<b>179,304.67</b>	<b>-</b>	<b>179,304.67</b>	<b>5,379.14</b>	<b>184,683.81</b>	<b>5,540.51</b>	<b>190,224.33</b>	<b>5,706.73</b>	<b>195,931.06</b>	
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	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		<b>Total Property and Other Tax Expense</b>	<b>176,976.52</b>	<b>(23,174.84)</b>	<b>153,801.67</b>	<b>25,102.62</b>	<b>178,904.29</b>	<b>42,645.04</b>	<b>196,446.71</b>	<b>12,550.22</b>	<b>208,996.93</b>	<b>11,759.25</b>	<b>220,756.18</b>	
27		<b>Total TOTI - Sewer</b>	<b>176,976.52</b>	<b>(23,174.84)</b>	<b>153,801.67</b>	<b>25,102.62</b>	<b>178,904.29</b>	<b>42,645.04</b>	<b>196,446.71</b>	<b>12,550.22</b>	<b>208,996.93</b>	<b>11,759.25</b>	<b>220,756.18</b>	

Carolina Water Service, Inc. of North Carolina  
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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

[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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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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Carolina Water Service, Inc. of North Carolina  
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Water Income Taxes		CWS - NC Uniform								
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]
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	<b>Operating Deductions:</b>									
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	<b>Operating Deductions:</b>									
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

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

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

[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]

Carolina Water Service, Inc. of North Carolina  
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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	<b>Operating Deductions:</b>									
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	<b>Operating Deductions:</b>									
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

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

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

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

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

**APPENDIX 4**

**Schedule C**

**Balance Sheet as of March 31, 2022**

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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Balance Sheet	CWS - NC Uniform		
<u>ASSETS</u>	\$	<u>LIABILITIES AND OTHER CREDITS</u>	\$
<b><u>Plant In Service</u></b>		<b><u>Capital Stock and Retained Earnings</u></b>	
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>
<b><u>Accumulated Depreciation</u></b>		<b><u>Current and Accrued Liabilities</u></b>	
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>
<b><u>Plant Acquisition Adjustment</u></b>		<b><u>Advances In Aid of Construction</u></b>	
Water	(1,843,202)	Water	20,631
Sewer	387,702	Sewer	12,309
Total	<u>(1,455,500)</u>	Total	<u>32,940</u>
<b><u>Construction Work In Process</u></b>		<b><u>Contributions In Aid of Construction</u></b>	
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>
<b><u>Current Assets</u></b>		<b><u>Accumulated Deferred Income Tax</u></b>	
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>	<b>Total Liabilities And Other Credits</b>	<b><u>155,938,727</u></b>
<b>Total Assets</b>	<b><u>155,938,727</u></b>		

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
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Balance Sheet

Bradfield Farms - Fairfield Harbour - Treasure Cove

<u>ASSETS</u>	\$	<u>LIABILITIES AND OTHER CREDITS</u>	\$
<b><u>Plant In Service</u></b>		<b><u>Capital Stock and Retained Earnings</u></b>	
Water	7,156,465	Common Stock and Paid In Capital	3,373,237
Sewer	16,704,595	Retained Earnings	866,640
Total	<u>23,861,059</u>	Total	<u>4,239,876</u>
<b><u>Accumulated Depreciation</u></b>		<b><u>Current and Accrued Liabilities</u></b>	
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>
<b><u>Plant Acquisition Adjustment</u></b>		<b><u>Advances In Aid of Construction</u></b>	
Water	(13,719)	Water	-
Sewer	873,907	Sewer	-
Total	<u>860,188</u>	Total	<u>-</u>
<b><u>Construction Work In Process</u></b>		<b><u>Contributions In Aid of Construction</u></b>	
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>
<b><u>Current Assets</u></b>		<b><u>Accumulated Deferred Income Tax</u></b>	
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>	<b>Total Liabilities And Other Credits</b>	<b><u>11,657,161</u></b>
<b>Total Assets</b>	<b><u>11,657,161</u></b>		

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 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]
	<b>Rate Base Factor - Water Operations</b>				
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>
	<b>Rate Base Factor - Sewer Operations</b>				
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	<b>Net Income Factor:</b>				
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]
<b>Rate Base Factor - Water Operations</b>					
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>
<b>Rate Base Factor - Sewer Operations</b>					
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	<b>Net Income Factor:</b>				
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]

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	<b>Present Rates:</b>					
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>
	<b>Proposed Rates - Base Case:</b>					
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>
	<b>Proposed Rates - WSIP Rate Year 1:</b>					
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>
	<b>Proposed Rates - WSIP Rate Year 2:</b>					
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>
	<b>Proposed Rates - WSIP Rate Year 3:</b>					
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	<b>Present Rates:</b>					
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	100.00%	\$67,505,429		5.60%	\$3,779,337
	<b>Proposed Rates - Base Case:</b>					
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	100.00%	\$67,505,888		7.55%	\$5,093,319
	<b>Proposed Rates - WSIP Rate Year 1:</b>					
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	100.00%	\$78,979,857		7.67%	\$6,057,755
	<b>Proposed Rates - WSIP Rate Year 2:</b>					
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	100.00%	\$88,461,236		7.67%	\$6,784,977
	<b>Proposed Rates - WSIP Rate Year 3:</b>					
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	100.00%	\$97,015,506		7.67%	\$7,441,089

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
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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]
<b><u>Present Rates:</u></b>						
2	Debt	50.00%	1,863,559	4.64%	2.32%	\$86,364
3	Equity	50.00%	1,863,560	1.24%	0.62%	\$23,080
4	Total	100.00%	\$3,727,119		2.94%	\$109,444
<b><u>Proposed Rates - Base Case:</u></b>						
5	Debt	50.00%	1,863,590	4.64%	2.32%	\$86,471
6	Equity	50.00%	1,863,590	10.45%	5.23%	\$194,745
7	Total	100.00%	\$3,727,180		7.55%	\$281,216
<b><u>Proposed Rates - WSIP Rate Year 1:</u></b>						
8	Debt	50.00%	2,935,906	4.64%	2.32%	\$136,226
9	Equity	50.00%	2,935,906	10.70%	5.35%	\$314,142
10	Total	100.00%	\$5,871,812		7.67%	\$450,368
<b><u>Proposed Rates - WSIP Rate Year 2:</u></b>						
11	Debt	50.00%	3,313,471	4.64%	2.32%	\$153,745
12	Equity	50.00%	3,313,471	10.70%	5.35%	\$354,541
13	Total	100.00%	\$6,626,942		7.67%	\$508,286
<b><u>Proposed Rates - WSIP Rate Year 3:</u></b>						
14	Debt	50.00%	3,519,974	4.64%	2.32%	\$163,327
15	Equity	50.00%	3,519,974	10.70%	5.35%	\$376,637
16	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	<b>Present Rates:</b>					
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
	<b>Proposed Rates - Base Case:</b>					
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
	<b>Proposed Rates - WSIP Rate Year 1:</b>					
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
	<b>Proposed Rates - WSIP Rate Year 2:</b>					
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
	<b>Proposed Rates - WSIP Rate Year 3:</b>					
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>
	<u>Sewer</u>									
	<u>Total Revenue Requirement</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>			
	<u>Sewer</u>									
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	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
24										
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  
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-3b  
Page 2 of 2

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 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	[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	(0.0098)	(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	[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	(0.0098)	(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

<b>Water</b>		<b>Bradfield Farms - Fairfield Harbour - Treasure Cove</b>			
<b>Service Revenue Requirement</b>		<b>Base Case</b>	<b>WSIP</b>	<b>WSIP</b>	<b>WSIP</b>
<b>Line No.</b>	<b>Item</b>	<b>Revenue Requirement</b>	<b>Rate Year 1 Revenue Requireme</b>	<b>Rate Year 2 Revenue Requirement</b>	<b>Rate Year 3 Revenue Requirement</b>
		<b>[A]</b>	<b>[B]</b>	<b>[C]</b>	<b>[D]</b>
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

<b>Sewer</b>		<b>Bradfield Farms - Fairfield Harbour - Treasure Cove</b>			
<b>Service Revenue Requirement</b>		<b>Base Case</b>	<b>WSIP</b>	<b>WSIP</b>	<b>WSIP</b>
<b>Line No.</b>	<b>Item</b>	<b>Revenue Requirement</b>	<b>Rate Year 1 Revenue Requireme</b>	<b>Rate Year 2 Revenue Requirement</b>	<b>Rate Year 3 Revenue Requirement</b>
		<b>[A]</b>	<b>[B]</b>	<b>[C]</b>	<b>[D]</b>
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	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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					
<b>Residential</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
5/8"	65	780	2,168,650	\$24.53	\$5.55	\$ 19,133	\$ 12,036	\$ 31,169
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	145	1,740	5,804,586	\$24.53	\$8.10	\$ 42,682	\$ 47,017	\$ 89,699
<b>Riverpointe</b>								
5/8"	192	2,304	15,402,879	\$24.53	\$7.07	\$ 56,517	\$ 108,898	\$ 165,415
<b>Tanglewood South</b>								
5/8"	93	1,116	3,840,480	\$24.53	\$5.55	\$ 27,375	\$ 21,315	\$ 48,690
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
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
<b>Willowbrook</b>								
5/8"	169	2,028	5,415,979	\$24.53	\$3.02	\$ 49,747	\$ 16,356	\$ 66,103
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	105	1,260	3,533,440	\$24.53	\$5.79	\$ 30,908	\$ 20,459	\$ 51,366
<b>Zemosa Acres</b>								
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						
<b>Commercial</b>									
<b>CWSNC</b>									
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	\$ -	\$ -	\$ -	
<b>Purchased Water</b>									
<b>Carolina Forest</b>									
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	
<b>Carolina Trace</b>									
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	
<b>Eastgate</b>									
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	
<b>High Vista Estates</b>									
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	
<b>Riverbend</b>									
5/8"	-	-	-	\$24.53	\$8.10	\$ -	\$ -	\$ -	
<b>Riverpointe</b>									
5/8"	5	60	795,670	\$24.53	\$7.07	\$ 1,472	\$ 5,625	\$ 7,097	
<b>Tanglewood South</b>									
5/8"	-	-	-	\$24.53	\$5.55	\$ -	\$ -	\$ -	
<b>Whispering Pines</b>									
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	
<b>White Oak/Lee Forest/Winston</b>									
1.5"	1	12	98,300	\$122.65	\$3.02	\$ 1,472	\$ 297	\$ 1,769	
<b>Willowbrook</b>									
1"	1	12	151,230	\$61.33	\$3.02	\$ 736	\$ 457	\$ 1,193	
<b>Woodrun</b>									
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	
<b>Yorktown</b>									
5/8"	-	-	-	\$24.53	\$5.79	\$ -	\$ -	\$ -	
<b>Zemosa Acres</b>									
1"	1	12	232,030	\$61.33	\$5.52	\$ 736	\$ 1,281	\$ 2,017	
<b>Availability - Connestee Falls</b>									
	361	4,332		\$5.78		\$ 25,031	\$ -	\$ 25,031	
<b>Availability - Fairfield Sapphire Valley</b>									
	708	8,496		\$10.96		\$ 93,088	\$ -	\$ 93,088	
<b>Availability - Carolina Forest/Woodrun</b>									
	1,325	2,650		\$29.60		\$ 78,438	\$ -	\$ 78,438	
<b>Availability - Linville Ridge</b>									
	39	468		\$14.83		\$ 6,939	\$ -	\$ 6,939	
<b>WSIC/SSIC Revenue Eff 10/01/22</b>								\$ -	
<b>TOTAL</b>						\$ 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						
<b>Residential</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
5/8"	65	780	2,168,650	\$26.68	\$5.55	\$ 20,810	\$ 12,036	\$32,846
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	145	1,740	5,804,586	\$26.68	\$8.10	\$ 46,423	\$ 47,017	\$93,440
<b>Riverpointe</b>								
5/8"	192	2,304	15,402,879	\$26.68	\$7.07	\$ 61,471	\$ 108,898	\$170,369
<b>Tanglewood South</b>								
5/8"	93	1,116	3,840,480	\$26.68	\$5.55	\$ 29,775	\$ 21,315	\$51,090
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
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
<b>Willowbrook</b>								
5/8"	169	2,028	5,415,979	\$26.68	\$3.02	\$ 54,107	\$ 16,356	\$70,463
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	105	1,260	3,533,440	\$26.68	\$5.79	\$ 33,617	\$ 20,459	\$54,075
<b>Zemoso Acres</b>								
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						
<b>Commercial</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
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
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	-	-	-	\$26.68	\$8.10	\$ -	\$ -	\$0
<b>Riverpointe</b>								
5/8"	5	60	795,670	\$26.68	\$7.07	\$ 1,601	\$ 5,625	\$7,226
<b>Tanglewood South</b>								
5/8"	-	-	-	\$26.68	\$5.55	\$ -	\$ -	\$0
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
1.5"	1	12	98,300	\$133.40	\$3.02	\$ 1,601	\$ 297	\$1,898
<b>Willowbrook</b>								
1"	1	12	151,230	\$66.70	\$3.02	\$ 800	\$ 457	\$1,257
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	-	-	-	\$26.68	\$5.79	\$ -	\$ -	\$0
<b>Zemosa Acres</b>								
1"	1	12	232,030	\$66.70	\$5.52	\$ 800	\$ 1,281	\$2,081
<b>Availability - Connestee Falls</b>								
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
<b>WSIC/SSIC Revenue Eff 10/01/22</b>								
<b>TOTAL</b>						<b>\$ 9,797,875</b>	<b>\$ 14,700,941</b>	<b>\$24,498,816</b>

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
<b>Residential</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
5/8"	65	780	2,168,650	\$28.78	\$5.55	\$ 22,448	\$ 12,036	\$34,484
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	145	1,740	5,804,586	\$28.78	\$8.10	\$ 50,077	\$ 47,017	\$97,094
<b>Riverpointe</b>								
5/8"	192	2,304	15,402,879	\$28.78	\$7.07	\$ 66,309	\$ 108,898	\$175,207
<b>Tanglewood South</b>								
5/8"	93	1,116	3,840,480	\$28.78	\$5.55	\$ 32,118	\$ 21,315	\$53,433
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
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
<b>Willowbrook</b>								
5/8"	169	2,028	5,415,979	\$28.78	\$3.02	\$ 58,366	\$ 16,356	\$74,722
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	105	1,260	3,533,440	\$28.78	\$5.79	\$ 36,263	\$ 20,459	\$56,721
<b>Zemoso Acres</b>								
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
<b>Commercial</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
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
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	-	-	-	\$28.78	\$8.10	\$ -	\$ -	\$0
<b>Riverpointe</b>								
5/8"	5	60	795,670	\$28.78	\$7.07	\$ 1,727	\$ 5,625	\$7,352
<b>Tanglewood South</b>								
5/8"	-	-	-	\$28.78	\$5.55	\$ -	\$ -	\$0
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
1.5"	1	12	98,300	\$143.90	\$3.02	\$ 1,727	\$ 297	\$2,024
<b>Willowbrook</b>								
1"	1	12	151,230	\$71.95	\$3.02	\$ 863	\$ 457	\$1,320
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	-	-	-	\$28.78	\$5.79	\$ -	\$ -	\$0
<b>Zemoso Acres</b>								
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
<b>WSIC/SSIC Revenue Eff 10/01/22</b>								\$0
<b>TOTAL</b>						<b>\$ 10,598,911</b>	<b>\$ 15,903,563</b>	<b>\$26,502,473</b>

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
<b>Residential</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
5/8"	65	780	2,168,650	\$29.76	\$5.55	\$ 23,213	\$ 12,036	\$35,249
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	145	1,740	5,804,586	\$29.76	\$8.10	\$ 51,782	\$ 47,017	\$98,800
<b>Riverpointe</b>								
5/8"	192	2,304	15,402,879	\$29.76	\$7.07	\$ 68,567	\$ 108,898	\$177,465
<b>Tanglewood South</b>								
5/8"	93	1,116	3,840,480	\$29.76	\$5.55	\$ 33,212	\$ 21,315	\$54,527
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
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
<b>Willowbrook</b>								
5/8"	169	2,028	5,415,979	\$29.76	\$3.02	\$ 60,353	\$ 16,356	\$76,710
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	105	1,260	3,533,440	\$29.76	\$5.79	\$ 37,498	\$ 20,459	\$57,956
<b>Zemoso Acres</b>								
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
<b>Commercial</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
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
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	-	-	-	\$29.76	\$8.10	\$ -	\$ -	\$0
<b>Riverpointe</b>								
5/8"	5	60	795,670	\$29.76	\$7.07	\$ 1,786	\$ 5,625	\$7,411
<b>Tanglewood South</b>								
5/8"	-	-	-	\$29.76	\$5.55	\$ -	\$ -	\$0
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
1.5"	1	12	98,300	\$148.80	\$3.02	\$ 1,786	\$ 297	\$2,082
<b>Willowbrook</b>								
1"	1	12	151,230	\$74.40	\$3.02	\$ 893	\$ 457	\$1,350
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	-	-	-	\$29.76	\$5.79	\$ -	\$ -	\$0
<b>Zemosas Acres</b>								
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
<b>WSIC/SSIC Revenue Eff 10/01/22</b>								\$0
<b>TOTAL</b>						<b>\$ 11,025,291</b>	<b>\$ 16,533,194</b>	<b>\$27,558,485</b>

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
<b>Residential</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
5/8"	65	780	2,168,650	\$30.72	\$5.55	\$ 23,962	\$ 12,036	\$35,998
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	145	1,740	5,804,586	\$30.72	\$8.10	\$ 53,453	\$ 47,017	\$100,470
<b>Riverpointe</b>								
5/8"	192	2,304	15,402,879	\$30.72	\$7.07	\$ 70,779	\$ 108,898	\$179,677
<b>Tanglewood South</b>								
5/8"	93	1,116	3,840,480	\$30.72	\$5.55	\$ 34,284	\$ 21,315	\$55,598
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
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
<b>Willowbrook</b>								
5/8"	169	2,028	5,415,979	\$30.72	\$3.02	\$ 62,300	\$ 16,356	\$78,656
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	105	1,260	3,533,440	\$30.72	\$5.79	\$ 38,707	\$ 20,459	\$59,166
<b>Zemosas Acres</b>								
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
<b>Commercial</b>								
<b>CWSNC</b>								
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
<b>Purchased Water</b>								
<b>Carolina Forest</b>								
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
<b>Carolina Trace</b>								
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
<b>Eastgate</b>								
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
<b>High Vista Estates</b>								
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
<b>Riverbend</b>								
5/8"	-	-	-	\$30.72	\$8.10	\$ -	\$ -	\$0
<b>Riverpointe</b>								
5/8"	5	60	795,670	\$30.72	\$7.07	\$ 1,843	\$ 5,625	\$7,469
<b>Tanglewood South</b>								
5/8"	-	-	-	\$30.72	\$5.55	\$ -	\$ -	\$0
<b>Whispering Pines</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
1.5"	1	12	98,300	\$153.60	\$3.02	\$ 1,843	\$ 297	\$2,140
<b>Willowbrook</b>								
1"	1	12	151,230	\$76.80	\$3.02	\$ 922	\$ 457	\$1,378
<b>Woodrun</b>								
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
<b>Yorktown</b>								
5/8"	-	-	-	\$30.72	\$5.79	\$ -	\$ -	\$0
<b>Zemosa Acres</b>								
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
<b>WSIC/SSIC Revenue Eff 10/01/22</b>								\$0
					<b>TOTAL</b>	<b>\$ 11,449,256</b>	<b>\$ 17,161,305</b>	<b>\$28,610,561</b>

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					
<b>Residential</b>								
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
<b>Commercial</b>								
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							\$ -	\$ -
<b>TOTAL</b>						<b>\$ 10,762,555</b>	<b>\$ 6,782,607</b>	<b>\$ 17,545,162</b>

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						
<b>Residential</b>								
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
<b>Commercial</b>								
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 - Connettee 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								\$0
<b>TOTAL</b>						<b>\$ 11,588,952</b>	<b>\$ 7,722,701</b>	<b>\$19,311,653</b>

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
<b>Residential</b>								
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
<b>Purchased Sewer Treatment</b>								
<b>The Ridges</b>								
5/8"	45	540	1,591,690	\$52.27		\$ 28,226	\$ -	\$28,226
1"	-	-	-	\$52.27		\$ -	\$ -	\$0
<b>Fairfield Mountain</b>								
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
<b>Mt. Carmel</b>								
5/8"	364	4,368	13,755,169	\$42.81	\$6.51	\$ 186,994	\$ 89,546	\$276,540
<b>College Park</b>								
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
<b>Kings Grant</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
5/8"	607	7,284	29,551,457	\$35.32	\$6.45	\$ 257,271	\$ 190,607	\$447,878
<b>Commercial</b>								
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
<b>Purchased Sewer Treatment</b>								
<b>The Ridges</b>								
Under 1"	1	12	236,790	\$52.27		\$ 627	\$ -	\$627
Under 2"	1	12	92,300	\$170.92		\$ 2,051	\$ -	\$2,051
<b>Fairfield Mountain</b>								
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		\$7.21		\$ 14,276	\$ -	\$14,276
Availability - Fairfield Sapphire Valley	77	926		\$12.79		\$ 11,850	\$ -	\$11,850
WSIC/SSIC Revenue Eff 10/01/22								\$0
<b>TOTAL</b>						<b>\$ 12,879,692</b>	<b>\$ 8,586,393</b>	<b>\$21,466,085</b>

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
<b>Residential</b>								
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
<b>Purchased Sewer Treatment</b>								
<b>The Ridges</b>								
5/8"	45	540	1,591,690	\$54.35		\$ 29,349	\$ -	\$29,349
1"	-	-	-	\$54.35		\$ -	\$ -	\$0
<b>Fairfield Mountain</b>								
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
<b>Mt. Carmel</b>								
5/8"	364	4,368	13,755,169	\$44.89	\$6.51	\$ 196,080	\$ 89,546	\$285,626
<b>College Park</b>								
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
<b>Kings Grant</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
5/8"	607	7,284	29,551,457	\$37.40	\$6.45	\$ 272,422	\$ 190,607	\$463,028
<b>Commercial</b>								
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
<b>Purchased Sewer Treatment</b>								
<b>The Ridges</b>								
Under 1"	1	12	236,790	\$54.35		\$ 652	\$ -	\$652
Under 2"	1	12	92,300	\$173.00		\$ 2,076	\$ -	\$2,076
<b>Fairfield Mountain</b>								
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
<b>TOTAL</b>						<b>\$ 13,619,037</b>	<b>\$ 9,077,881</b>	<b>\$22,696,918</b>

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
<b>Residential</b>								
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
<b>Purchased Sewer Treatment</b>								
<b>The Ridges</b>								
5/8"	45	540	1,591,690	\$56.60		\$ 30,564	\$ -	\$30,564
1"	-	-	-	\$56.60		\$ -	\$ -	\$0
<b>Fairfield Mountain</b>								
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
<b>Mt. Carmel</b>								
5/8"	364	4,368	13,755,169	\$47.14	\$6.51	\$ 205,908	\$ 89,546	\$295,454
<b>College Park</b>								
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
<b>Kings Grant</b>								
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
<b>White Oak/Lee Forest/Winston</b>								
5/8"	607	7,284	29,551,457	\$39.65	\$6.45	\$ 288,811	\$ 190,607	\$479,417
<b>Commercial</b>								
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
<b>Danby - Flat - Daycare</b>								
	1	12	-	\$1,692.18		\$ 20,306	\$ -	\$20,306
<b>White Oak - Flat - Pantry</b>								
	1	12	-	\$230.64		\$ 2,768	\$ -	\$2,768
<b>White Oak - Flat - Day Care</b>								
	1	12	-	\$420.63		\$ 5,048	\$ -	\$5,048
<b>White Oak - Flat - High School</b>								
	1	12	-	\$3,281.14		\$ 39,374	\$ -	\$39,374
<b>Purchased Sewer Treatment</b>								
<b>The Ridges</b>								
Under 1"	1	12	236,790	\$56.60		\$ 679	\$ -	\$679
Under 2"	1	12	92,300	\$175.25		\$ 2,103	\$ -	\$2,103
<b>Fairfield Mountain</b>								
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
<b>Availability - Connettee Falls</b>								
	165	1,980		\$8.09		\$ 16,018	\$ -	\$16,018
<b>Availability - Fairfield Sapphire Valley</b>								
	55	661		\$14.35		\$ 9,489	\$ -	\$9,489
<b>WSIC/SSIC Revenue Eff 10/01/22</b>								
						\$0		\$0
<b>TOTAL</b>						<b>\$ 14,416,804</b>	<b>\$ 9,609,432</b>	<b>\$24,026,236</b>

BF/EH/TC - 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					
<b>Residential</b>								
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
<b>Commercial</b>								
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								\$ -
<b>TOTAL</b>						<b>\$ 745,057</b>	<b>\$ 1,136,055</b>	<b>\$ 1,881,112</b>

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						
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 847,454</b>	<b>\$ 1,270,409</b>	<b>\$2,117,863</b>

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
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 997,087</b>	<b>\$ 1,497,632</b>	<b>\$2,494,719</b>

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
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 1,054,845</b>	<b>\$ 1,582,265</b>	<b>\$2,637,110</b>

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
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 1,096,535</b>	<b>\$ 1,643,889</b>	<b>\$2,740,424</b>

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					
<b>Residential</b>								
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
<b>Commercial</b>								
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								\$ -
<b>TOTAL</b>						<b>\$ 2,629,629</b>	<b>\$ 4,024</b>	<b>\$ 2,633,654</b>

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						
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 3,026,333</b>	<b>\$ 4,632</b>	<b>\$3,030,965</b>

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
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 3,268,823</b>	<b>\$ 5,042</b>	<b>\$3,273,865</b>

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
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 3,521,588</b>	<b>\$ 5,376</b>	<b>\$3,526,964</b>

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
<b>Residential</b>								
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
<b>Commercial</b>								
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
<b>TOTAL</b>						<b>\$ 3,656,684</b>	<b>\$ 5,604</b>	<b>\$3,662,288</b>

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 )  
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 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> <sup>1/</sup>	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> <sup>2/</sup>	
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> <sup>3/</sup> (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> <sup>4/</sup>	\$	27.00
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Reconnection Charge: <sup>5/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>5/</sup> 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.

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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: <sup>1/</sup>

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> <sup>2/</sup>	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: <sup>3/</sup>

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: <sup>4/</sup>

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> <sup>5/</sup>	\$	27.00
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Reconnection Charge:<sup>6/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> 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.

<sup>5/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>6/</sup> 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.

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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: <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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: <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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> <sup>1/</sup>	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> <sup>2/</sup>	
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> <sup>3/</sup> (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> <sup>4/</sup>	\$	27.00
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Reconnection Charge: <sup>5/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>5/</sup> 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.

<sup>6/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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: <sup>1/</sup>

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> <sup>2/</sup>	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: <sup>3/</sup>

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: <sup>4/</sup>

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> <sup>5/</sup>	\$	27.00
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Reconnection Charge:<sup>6/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> 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.

<sup>5/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>6/</sup> 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.

<sup>7/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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: <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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: <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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> <sup>1/</sup>	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> <sup>2/</sup>	
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> <sup>3/</sup> (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
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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
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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

<u>Monthly Flat Rate Service, per SFE or REU:</u>	\$	98.58
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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> <sup>4/</sup>	\$	27.00
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Reconnection Charge: <sup>5/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>5/</sup> 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.

<sup>6/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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: <sup>1/</sup>

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> <sup>2/</sup>	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: <sup>3/</sup>

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: <sup>4/</sup>

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> <sup>5/</sup>	\$	27.00
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Reconnection Charge:<sup>6/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> 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.

<sup>5/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>6/</sup> 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.

<sup>7/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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:** <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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: <sup>1/</sup>

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

<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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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> <sup>1/</sup>	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> <sup>2/</sup>	
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> <sup>3/</sup> (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> <sup>4/</sup>	\$	27.00
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Reconnection Charge: <sup>5/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>5/</sup> 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.

<sup>6/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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: <sup>1/</sup>

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> <sup>2/</sup>	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: <sup>3/</sup>

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: <sup>4/</sup>

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: <sup>5/</sup> \$ 27.00

Reconnection Charge:<sup>6/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> 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.

<sup>5/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>6/</sup> 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.

<sup>7/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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: <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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: <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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> <sup>1/</sup>	\$ 20.00
<u>New Water Customer Charge:</u>	\$ 27.00
<u>Reconnection Charge:</u> <sup>2/</sup>	
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> <sup>3/</sup> (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
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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
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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

<u>Monthly Flat Rate Service, per SFE or REU:</u>	\$	110.60
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Multi-residential customers who are served by a master meter shall be charged the flat rate per unit.	\$	110.60
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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> <sup>4/</sup>	\$	27.00
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Reconnection Charge: <sup>5/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>5/</sup> 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.

<sup>6/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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: <sup>1/</sup>

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> <sup>2/</sup>	\$	20.00
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<u>New Water Customer Charge:</u>	\$	27.00
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Reconnection Charge: <sup>3/</sup>

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: <sup>4/</sup>

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> <sup>5/</sup>	\$	27.00
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Reconnection Charge:<sup>6/</sup>

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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

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

<sup>4/</sup> 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.

<sup>5/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>6/</sup> 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.

<sup>7/</sup> All sewer use customers are subject to the terms as outlined in the Sewer Use Tariff.

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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: <sup>1/</sup>

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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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: <sup>1/</sup>

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

<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) <sup>2/</sup>	\$ 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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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 <sub>5</sub> (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	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Docket No. W-354, Sub 400  
Appendix 8  
Schedule G  
Page 1 of 1

**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	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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
<b>WSIC/SSIC Year 1 July Filing</b>									
CWSNC Uniform	Bear Paw	<b>NC - 2021 - Bear Paw - LS1 Replacement</b> 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	<b>NC - 2021 - Sapphire Valley - Sewer LS Replacement - #41</b> 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	<b>NC - 2021 - Linville Ridge - Split Rock booster station replacement</b> 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	<b>NC - 2022 - Carolina Trace - Bridge Gravity Sewer Line Replacement</b>  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	<b>NC - 2021 - Conestee Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)</b> 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	<b>NC - 2023 - Bradfield Farms - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)</b> 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	<b>Hydrant Replacements</b>	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$7,500	
CWSNC Uniform	Water	<b>Distribution Main Replacements</b>	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$15,000	
CWSNC Uniform	Water	<b>Well Meter Replacements</b>	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$3,000	
BF/FH/TC	Water	<b>Hydrant Replacements</b>	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$3,000	
BF/FH/TC	Water	<b>Distribution Main Replacements</b>	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$8,000	
BF/FH/TC	Water	<b>Well Meter Replacements</b>	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$1,200	
		See Footnote [1] for description of projects.							
CWSNC Uniform	Water	<b>Chemical Feed Pumps</b>	62-133.12[c][2]	6/30/2022	2022	Jul-22	W	\$9,500	
BF/FH/TC	Water	<b>Chemical Feed Pumps</b>	62-133.12[c][2]	6/30/2022	2022	Jul-22	W	\$900	
		See Footnote [2] for description of projects.							
CWSNC Uniform	Sewer	<b>Force Main Replacements</b>	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$1,500
CWSNC Uniform	Sewer	<b>Gravity Main Replacements</b>	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$11,000
CWSNC Uniform	Sewer	<b>Manhole Replacements</b>	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$10,000
BF/FH/TC	Sewer	<b>Force Main Replacements</b>	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$1,000
BF/FH/TC	Sewer	<b>Gravity Main Replacements</b>	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$18,000
BF/FH/TC	Sewer	<b>Manhole Replacements</b>	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
<b>WSIC/SSIC Year 1 January Filing</b>									
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	Connestee Falls	NC - 2022 - Connestee 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	Connestee Falls	NC - 2022 - CONNESTEE 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	Connestee Falls	NC - 2022 - CONNESTEE 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

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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.							
<b>WSIC/SSIC Year 2 July Filing</b>									
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  
WSIP Period: April 1, 2023 - March 31, 2026  
Carolina Water Service, Inc. of North Carolina  
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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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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	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$1,200	
		See Footnote [1] for description of projects.							
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	62-133.12[c][2]	6/30/2023	2023	Jul-23	W	\$900	
		See Footnote [2] for description of projects.							
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	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$16,000
		See Footnote [3] for description of projects.							

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 Water Service, Inc. of North Carolina  
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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
<b>WSIC/SSIC Year 2 January Filing</b>									
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
<b>WSIC/SSIC Year 3 July Filing</b>									
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

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.							
<b>WSIC/SSIC Year 3 January Filing</b>									
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	

Carolina Water Service, Inc of North Carolina  
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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	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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  
W-354, Sub 400  
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Appendix 10  
Schedule I  
R1-17A(c)(1)  
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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

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Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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  
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Appendix 12  
Schedule K  
R1-17A(c)(8)  
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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%

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Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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  
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Appendix 13  
Schedule L  
R1-17A(c)(9)  
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**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%

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Carolina Water Service, Inc. of North Carolina

In the Matter of

Application by Carolina Water Service, Inc. of	)	<b>APPLICATION FOR A GENERAL</b>
North Carolina for Authority to Adjust and	)	<b>INCREASE IN RATES AND</b>
Increase Rates and Charges for Water and	)	<b>APPROVAL OF A THREE-YEAR</b>
Sewer Utility Service in All Service Areas of	)	<b>WATER AND SEWER INVESTMENT</b>
North Carolina and Approval of a Three-Year	)	<b>PLAN</b>
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  
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Appendix 14  
Schedule M  
R1-17A(c)-(k) Requirements  
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<b>R1-17A(d)-(k) Sub-section Reference</b>	<b>Description</b>	<b>W-354, Sub 400 Application Location</b>
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