

CAROLINA WATER SERVICE, INC. OF NORTH  
CAROLINA  
NCUC FORM W-1  
RATE CASE INFORMATION REPORT  
DOCKET NO. W-354, SUB 400

Part – I  
REDACTED

Responses to Rate Case Information Report and Support  
to Items W1-1 to W1-9

CAROLINA WATER SERVICE, INC. OF NORTH  
CAROLINA  
NCUC FORM W-1  
RATE CASE INFORMATION REPORT  
DOCKET NO. W-354, SUB 400

Rate Case Information Report

NCUC FORM W-1  
RATE CASE INFORMATION REPORT

1. In comparative form, a total company income statement, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

**Response: Please see enclosed W1-1**

2. A trial balance as of the last day of the test year. All income statement accounts should show activity for twelve (12) months showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction). Show the balance in each control account and all underlying subaccounts per company books. Any differences between the amounts contained in this item and Item 1 should be reconciled and explained in sufficient detail.

**Response: Please see enclosed W1-2.**

3. (a) The balances of long-term debt, preferred stock, and common equity capital for each month of the test year.

**Response: The utility is a wholly owned subsidiary of Corix Regulated Utilities (US) Inc. (formerly known as Utilities, Inc.) The capital structure used for ratemaking purposes is that of Corix Regulated Utilities (US) Inc. the parent of CWSNC. The utility itself has no capital structure. Please see the enclosed W1-3 for the capital structure showing the balances of long-term debt and common equity for each month of the test year. The utility has no preferred stock.**

- (b) A calculation of the end-of-period long-term debt composite interest and preferred stock costs. Supporting details underlying calculations should be provided.

**Response: The utility is a wholly owned subsidiary of Utilities, Inc. The capital structure used for ratemaking purposes is that of Corix Regulated Utilities (US) Inc. the parent of CWSNC. The utility itself has no capital structure. Please see the enclosed W1-3 for the capital structure at March 31, 2022 showing the balances of long-term debt and common equity. The utility has no**

preferred stock. See attached confidential response to W1-3(b) showing current outstanding notes.

- (c) Calculate the average and end-of-period short-term composite interest cost rates. Supply supporting calculations.

**Response: Please see the enclosed W1-3.**

- (d) If the water utility is a wholly-owned subsidiary, please provide the information requested in 3(a), (b), and (c) above, for the subsidiary company, the parent company, and the consolidated company.

**Response: Please see responses to questions 3 (a), (b), and (c).**

4. List each general office account (asset, reserve, and expense accounts) covering the 12 months of the test year. Show the amount allocated to each jurisdiction and a calculation of the factor used to allocate each amount (to be completed by companies operating in more than one state).

**Response: Please see enclosed response to W1-2. Allocated cost incurred during the Test Year originating at the state, regional and corporate cost centers are generally allocated to each rate jurisdiction using the Equivalent Residential Connections (ERCs) allocation methodology. Please see enclosed W1-4(a) for allocation factors used throughout this filing. In addition, please see the **confidential response** provided in **W1-4(b)** which provides the Corix Group of Companies Cost Allocation Manual outlining the methodology for allocating cost to Corix Regulated Utilities (US) Inc. from Corix shared services group.**

5. The following monthly account balances for the test year for total Company and North Carolina:
- (a) Plant in service (Account 101)
  - (b) Utility plant leased to others (Account 102)
  - (c) Property held for future use (Account 103)
  - (d) Utility plant purchased or sold (Account 104)

- (e) Construction work in progress (Account 105)
- (f) Completed construction not classified (Account 106)
- (g) Depreciation reserve (Account 108)
- (h) Plant acquisition adjustment (Account 114)
- (i) Amortization of utility plant acquisition adjustment (Account 115)
- (j) Unamortized investment credit - Pre-Revenue Act of 1971
- (k) Unamortized investment credit - Revenue Act of 1971
- (l) Accumulated deferred income taxes
- (m) Balance in Accounts Payable applicable to amounts included in utility plant in service \*

**Response: End of Test Year estimated balances provided in W1-5.**

- (n) Balance in Accounts Payable applicable to amounts included in plant under construction\*

**Response: End of Test Year estimated balances provided in W1-5.**

- (o) Short-term borrowing
- (p) Interest on short-term borrowing (expense)
- (q) Contributions in aid of construction (Account 271)
- (r) Accumulated amortization of CIAC (Account 272)

\* If actual is not determinable, provide reasonable estimate.

**Response: Please see enclosed W1-5.**

- 6. A description of the method and frequency of computing and recording interest on customer deposits and the method and frequency of refunding customer deposits.

**Response: Customer deposit interest is computed twice a year. Customer deposit interest for January through June is calculated based on December 31st customer deposit balances for the prior year. Customer deposit interest for July through December is calculated based on June 30th customer deposits balances for the same year. Customer deposits at each of these time periods are multiplied by the 8% interest rate in North Carolina, then divided by 12 to get the monthly interest amount. Customer deposits are refunded when a customer finalizes their account. The customer's deposit plus the interest accrued are given as a credit on the customer's final bill. If the customer deposit plus the interest is greater than the customer's final bill, the Company will issue the customer a check.**

7. The following information for each subdivision or utility system acquired or operated, whether owned or not, since the last rate case:

(a) Description of system,

**CWSNC has not acquired any new systems since the last rate case.**

(b) Location,

**CWSNC has not acquired any new systems since the last rate case.**

(c) Date purchased,

**CWSNC has not acquired any new systems since the last rate case.**

(d) Cost,

**CWSNC has not acquired any new systems since the last rate case.**

(e) Number of customers currently being served,

**CWSNC has not acquired any new systems since the last rate case.**

(f) Maximum number of customers that can be served by wells in place,

**CWSNC has not acquired any new systems since the last rate case.**

- (g) Maximum number of customers that can be served by water mains in place,

**CWSNC has not acquired any new systems since the last rate case.**

- (h) Maximum number of customers that can be served by storage tanks in place,

**CWSNC has not acquired any new systems since the last rate case.**

- (i) Maximum number of customers that can be served by sewer mains in place,

**CWSNC has not acquired any new systems since the last rate case.**

- (j) Maximum number of customers that can be served by sewer treatment plant in place,

**CWSNC has not acquired any new systems since the last rate case.**

- (k) State whether owned or managed.

**CWSNC has not acquired any new systems since the last rate case.**

8. (a) Schedules in comparative form showing by months for the test year the total company balance in each utility plant and reserve account, or subaccount included in the applicant's chart of accounts as shown in Format 8.

**Response: Please see enclosed W1-8.**

9. (a) The journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the end of the test period in the last

rate case. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

**Response: No utility plant has been acquired since the last rate case.**

- (b) A brief explanation of plant acquisition adjustments currently being amortized to utility operations.

**Response: The Company currently has a net credit Plant Acquisition Adjustment balance of \$595,312 for all water and sewer operations combined.**

10. (a) The detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate case application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment, including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, or proposed rate adjustment which it supports.

- (b) The derivation for end-of-period rates by rate class.

**Response: Please see enclosed W1-10 and Support Schedule W1-10.**

- (c) All the necessary data from which growth factors were derived.

**Response: No growth factors were used for pro-forma revenue purposes in this Company's filing for the base case. Growth factors for applicable WSIP periods can be found in response to W1-28(a).**

- (d) The backup data from which annual usage was derived for purposes of generating end-of-period revenues.

**Response: Please see enclosed W1-26.**



11. (a) A schedule showing a comparison of the balance in the North Carolina revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 11.

**Response: Please see enclosed W1-11.**

12. (a) A schedule showing a comparison of the balance in the North Carolina operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 11.

**Response: Please see enclosed W1-12.**

- (b) A schedule in comparative form showing the North Carolina operating expense account balance for the test year and each of the three years preceding the test year.

**Response: Please see enclosed W1-12.**

13. The following tax data for the test year for total company and North Carolina:

- (a) Income taxes:
1. Reconciliation of book to taxable income and a calculation of the book Federal and state income tax expense for the test year using book taxable income as the starting point.
  2. A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules.
  3. The quarterly gross receipts tax returns for each quarter during the test year.
- (b) An analysis of North Carolina other operating taxes in the format as shown in Format 13(b) to this request.

- (c) The calculation of deferred income taxes for the test year. See Format 13(c).
- (d) A reconciliation of beginning and ending test year accumulated deferred income taxes. See Format 13(d).
- (e) A calculation of investment tax credits for the test year.

**Response: Please see enclosed W1-13. Item (a)3 is N/A. 2020 Tax returns are provided, 2021 are not available as of filing. -  
CONFIDENTIAL**

14. (a) A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, and all company-paid or reimbursed expenses or allowances, and the account charged for all personnel for whom a principal function is that of lobbying, whether it be lobbying on the local, state, or national level.

**Response: Please see enclosed W1-10, Schedule 20. Public Sector Group provided strategic communications and public policy consulting services, including lobbying related to legislation impacting the regulated water industry. The amount paid to the Public Sector Group for lobbying services during the test year was \$60,506. Further expenses were removed for legislative support activities provided by outside legal counsel Sanford Law in the amount of \$18,993.75. Further, CWSNC removed costs associated with lobbying activity that NAWC performs, charitable donations, and incidental time that could be attributable to legislative activities.**

- (b) A schedule showing the following information regarding the applicant's investments in subsidiaries, joint ventures and, nonutility divisions for the test year and the year preceding the test year with each year shown separately.
  - 1. Name of subsidiary, joint venture or division
  - 2. Date of initial investment
  - 3. Amount and type of investment made for each of the two (2) years included in this report.

4. Balance sheet and income statement for the test year and the year preceding the test year. (Where only internal statements are prepared, furnish copies of these.)
5. On a separate schedule all dividends or income of any type received by the applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholders.
6. Name of officers of the subsidiaries and joint ventures, officers annual compensation, and portion of compensation charged to the subsidiary or joint venture. Indicate the position each officer holds with the applicant and the compensation received from the applicant.

**Response: No investments in subsidiaries, joint ventures and nonutility divisions were made during or after the test year.**

- (c) A schedule by account of investment, reserves, assets, liabilities, and expenses which are applicable to both utility and nonutility operations. Provide a description of the basis of allocation or assignment of the total amount to utility operations. Provide copies of workpapers showing the calculation of the factors used to allocate or assign total amounts to utility operations. (See Format 14c).

**Response: N/A**

15. A detailed analysis of the retained earnings account for the test period and 12-month period immediately preceding the test period.

**Response: Please see enclosed W1-15.**

16. The three (3) most recent annual reports to stockholders and subsequent quarterly reports to stockholders.

**Response: Please see enclosed W1-16 - CONFIDENTIAL**

17. Employee data for the test year in Format 17 to this request.

**Response: Please see enclosed W1-17 - CONFIDENTIAL**

18. The information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

**Response: Currently, there is no post-test year information that would have a material effect on net operating income, rate base, and costs of capital that was not included in the filed testimony and exhibits.**

19. A detailed monthly income statement for each month after the test period including the month in which the hearing ends, as they become available.

**Response: Please see enclosed W1-19.**

20. Provide copies of any contracts with developers not already on file with the Commission regarding water or sewer service for new subdivisions or expansions of existing systems.

**Response: All contracts with developers have been filed with the Commission.**

21. A summary by system of customer or connections since last rate case and tap fees or connection fees collected (summary should be year by year).

**Response: Please see enclosed W1-21, summary of connections and fees collected since the end of the Test Year of the last rate case, 03/31/2021.**

22. A summary by system of CIAC other than tap fees or connection fees collected since last rate case (summary should be year by year).

**Response: Please See enclosed W1-22**

23. A year-by-year summary of any reimbursements or payments made to developers for plant serving new customers.

**Response: Please see enclosed W1-23**

24. An organizational chart showing office and field personnel.

**Response: Please see enclosed W1-24 -CONFIDENTIAL**

25. A list of the water and/or sewer systems operated by each field operator.

**Response: Please see enclosed W1-25.**

26. Provide (a) an individual spreadsheet for each service area, which shows the number of actual customers served for each meter type, and the actual usage for each meter type for each month for the 12-month test period specified in its application and (b) a spreadsheet summarizing the total number of active customers and total usage for each billing type for each month for the 12-month test period specified in the application.

**Response: Please see enclosed W1-26.**

**If the utility is requesting a Water and Sewer Investment Plan ("Plan") per G.S. 62-133.1B, the following additional information shall be provided:**

27. A capital investment plan as supplied per Rule R1-17A(c)(2) shall include estimated costs and applicable estimated retirements for each proposed capital investment project. "Capital Investment Project" shall mean discrete, stand-alone capital investments or sub-project-level capital activities that have identical attributes for both R1-17A(c)(2)(b) and (d).

**Response: See attached Appendix 11 – Schedule M - Capital Investment Plan, additional support is provided in W1-10 Schedule 2.**

28. (a) Billing determinants for each Rate Year, including supporting calculations and assumptions for growth and consumption adjustments.

**Response: Please see enclosed W1-28.**

- (b) A detailed description of the proposed rate design, including the reason for any variation from the base charges to usage charges ratio the present rates

**Response: Please see enclosed W1-28.**

29. (a) Calculations supporting forecasted composite costs of each cost of capital component.

**Response: Please see direct testimony and exhibits of witness D'Ascendis.**

(b) Calculations supporting forecasted composite costs of each cost of capital component.

**Response: Please see direct testimony and exhibits of witness D'Ascendis.**

30. For each performance-based metric authorized in the most recent Plan or proposed in the current application:

(a) Statement of the metric's applicable category (i.e., operational compliance, customer service, service reliability, or workplace health and safety).

(b) Explanation of how the metric will ensure the provision of safe, reliable, and cost-effective service by the utility.

(c) Demonstration of the calculation formula for the metric.

(d) Results for the Test Year and each of the two prior 12-month periods.

**Response: Please see general summary provided in witness Denton's testimony.**

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA  
NCUC FORM W-1  
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DOCKET NO. W-354, SUB 400  
ITEM 1

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
111262	JP Morgan - 989034290 - Water Services Corp (Lower 48)	-	-
111282	Cash - BoA - NC	-	1,328.20
111304	Petty Cash CNC - BoA 1651884	-	6,000.00
111470	Cash - BB&T	40,179.39	40,000.00
112102	Accounts Receivable - USD	3,738,475.27	3,851,111.54
112202	Allowance for Doubtful Accounts - USD	(1,086,401.00)	(1,104,510.00)
112301	Unbilled Revenue	1,880,127.53	1,866,675.41
113102	Inventory	153,531.18	238,430.15
113209	Prepaid Other	43,155.39	43,743.27
113211	Deposits	468,958.48	433,156.90
113301	Misc Receivable	59,975.00	58,400.00
113603	Intercompany Automatic Account	(44,371,764.91)	(31,460,104.11)
113711	Misc Other Current Assets	-	(97,675.22)
113712	Preliminary Survey and Investigation Accrued	45,390.29	46,697.81
113799	HCM Clearing	-	1,062.69
141101	Land and Rights General	731,814.07	749,521.50
141102	Land and Rights Pump	71,843.00	71,843.00
141103	Land and Rights Water	357,109.05	357,109.05
141104	Land and Rights Trans	18,896.02	18,896.02
141107	Land and Rights Treatment	39,167.18	39,167.18
141108	Land and Rights Reclaim	1,149.84	1,149.84
141201	Organization	1,483,095.77	1,482,595.49
141202	Franchises	450,170.20	450,170.20
141203	Struct and Improv General Plant	2,348,104.39	2,314,480.52
141204	Struct and Improv Service Supplies	4,684,145.22	4,575,576.69
141205	Struct and Improv Water Treat Plt	1,751,040.86	1,618,025.36
141206	Struct and Improv Trans Dist Plt	292,877.03	283,288.53
141207	Struct and Improv Collect Plant	104,730.71	90,020.39
141208	Struct and Improv Pump Plant	13,477,844.21	11,325,634.60
141209	Struct and Improv Treatment Plant	21,887,668.23	22,058,382.62
141210	Struct and Improv Reclaim WTP	3,270.93	3,270.93
141211	Struct and Improv Reclaim Wtr Dist	182,957.92	183,140.83
141220	Struct and Improv Office	1,129,840.61	1,636,604.05
141221	Collecting Reservoirs	14,695.16	13,922.42
141223	Wells and Springs	15,335,427.62	15,212,192.91
141224	Infiltration Gallery	45,185.16	45,185.16
141225	Supply Mains	796,817.67	654,558.48
141226	Power Generation Equipment	460,589.23	160,112.65
141227	Electric Pump Equip Src Pump	3,001,004.35	2,930,712.90
141228	Electric Pump Equip WTP	9,567,391.73	9,155,291.97
141229	Electric Pump Equip Trans Dist	3,964,380.83	3,915,068.97
141230	Water Treatment Equipment	6,912,777.30	4,965,537.11
141231	Dist Resv and Standpipes	9,812,601.99	9,301,234.33
141232	Trans and Distr Mains	37,928,398.45	37,022,686.58
141233	Service Lines	15,398,038.45	14,665,738.77
141234	Meters	6,702,427.39	6,523,000.67
141235	Meter Installations	2,237,771.31	2,183,352.16
141236	Hydrants	1,600,658.08	1,456,715.67
141237	Backflow Prevention Devices	45,463.30	36,736.86
141238	Power Gen Equip Coll Plt	107,623.19	107,623.19
141239	Power Gen Equip Pump Plt	121,604.69	94,834.96
141240	Power Gen Equip Treat Plt	308,116.54	219,044.88
141241	Sewer Force Main	4,091,925.56	3,930,149.11
141242	Sewer Gravity Main	23,718,406.84	23,363,590.85
141243	Manholes	1,756,700.85	1,395,907.30
141244	Special Collection Structures	7,807.04	7,807.04
141245	Service to Customers	2,451,979.23	2,161,759.20
141246	Flow Measure Devices	160,970.91	158,394.89
141247	Flow Measure Install	1,105.97	1,105.97
141248	Receiving Wells	388,568.32	96,071.45
141249	Pumping Equip Pump Plt	5,652,169.82	5,475,335.90
141250	Pumping Equip Reclaim WTP	116,585.44	38,736.13



Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
141251	Pumping Equip Rcl Wtr Dist	80,351.31	48,849.57
141252	Treat/Disp Equip Lagoon	595,114.86	592,793.78
141253	Treat/Disp Equip Trt Plt	22,282,418.49	22,039,234.38
141254	Treat/Disp Equip Reclm Wtr	16,413.85	13,822.79
141255	Plant Sewers Treatment Plt	18,346,148.05	18,226,028.78
141256	Plant Sewers Reclaim Wtr	5,801.87	5,155.46
141257	Outfall Lines	683,119.33	535,275.20
141263	Reuse Dist Reservoirs	6,269.63	6,269.63
141264	Reuse Transmission and Dist	88,273.90	81,659.86
141268	Other and Misc Equip Source Supply	260.00	260.00
141269	Other and Misc Equip WIP	21,783.59	9,761.28
141271	Other Tangible Plant	53,160.77	46,815.94
141272	Other Plant Collection	21,242.08	20,918.38
141273	Other Plant Pump	474,490.92	53,576.04
141274	Other Plant Treatment	340,034.68	40,141.75
141275	Other Plant Reclaim Water Trt	9,021.71	5,839.00
141276	Other Plant Reclaim Water Dist	459.67	459.67
141278	Plant Alloc	734,760.75	734,760.75
141293	Plant Held for Future Use	(610,136.00)	(610,136.00)
141299	Utility Plant Clearing	-	(29,136.11)
141303	Office Furniture	1,017,342.57	1,021,057.02
141305	Stores Equipment	26,452.05	25,783.55
141306	Lab Equipment	347,161.56	337,422.35
141308	Tool Shop Equipment	1,758,446.71	1,741,882.97
141309	Power Operated Equipment	888,903.64	840,987.19
141310	Communications Equipment	619,323.66	523,034.40
141311	Misc Equipment	276,588.77	226,487.55
141399	Building and Equipment Clearing	-	16,276.60
141401	Vehicles	3,727,974.63	3,554,344.43
141501	Computer Hardware	1,316.54	13.25
141502	Desktop/Laptop Computers	29,734.02	6,604.88
141503	Mainframe Computers	250,956.00	253,192.13
141504	Mini Comp Wtr	2,441,595.95	2,309,447.27
141601	Computer Software	195,862.66	28,871.14
141602	Comp Systems	6,196,307.71	6,090,975.21
141603	Micro Systems	123,547.62	124,602.54
141699	Computer Clearing	-	6,484.45
141702	CWIP - Captive	2,196,736.41	1,856,485.43
141703	CWIP - Interest During Construction	3,308,800.40	3,132,258.76
141704	CWIP - Engineering	6,932,245.70	5,867,985.22
141705	CWIP - Labor/Installation	14,382,106.93	14,390,730.44
141706	CWIP - Equipment	22,195,055.99	22,195,318.50
141707	CWIP - Material	3,606,918.82	3,606,918.82
141708	CWIP - Electrical	639,700.03	639,700.03
141709	CWIP - Piping	2,463,372.68	2,469,454.57
141710	CWIP - Site Work	281,067.47	466,388.87
141711	CWIP - Building Additions	73,911.86	73,911.86
141713	CWIP - Crane	595.00	595.00
141714	CWIP - Drilling Costs	839,924.45	839,924.45
141715	CWIP - Foundation	28,756.43	28,756.43
141716	CWIP - Land/Lease	276,277.18	275,954.40
141718	CWIP - Permits	22,868.20	135.00
141720	CWIP - Pumps/Equipment	4,770,406.97	4,881,678.07
141724	CWIP - Tank/Cost of	1,083,414.14	1,085,189.19
141726	CWIP - Tank/Pneumatic	2,284,827.92	2,284,827.92
141727	CWIP - Tests/Drawdown	4,834.68	208,071.18
141729	CWIP - Well House	607,775.08	607,775.08
141732	CWIP - Transfer to Fixed Assets	(83,250,364.83)	(83,792,678.28)
141735	CWIP - Building/Blower	24,949.20	24,949.20
141738	CWIP - Installation of Plant	754,491.57	754,491.57
141739	CWIP - Modification/Lift Str	17,030,414.67	17,030,414.67
141742	CWIP - Sand	95,600.00	95,600.00

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
141748	CWIP - Contractor/Labour	1,384,270.72	1,853,854.52
141749	CWIP - Architect/Design	106,895.24	106,895.24
141750	CWIP - Furniture	77,605.59	79,841.11
141761	CWIP - Construction	6,028,169.63	947,116.31
141762	CWIP - Other	743.75	17.84
141798	CWIP - Clearing-Fixed Asset	(41,132.49)	42,009.49
141799	CWIP Clearing	42,293.94	-
141899	CIAC-Clearing account	-	1,400.00
141901	Purchase Acquisition Adjustments	(2,561,070.21)	(2,561,070.21)
142201	Acc Dep - Organization	623,881.09	660,399.45
142202	Acc Dep - Franchises	(191,235.15)	(180,440.33)
142203	Acc Dep - Struct and Improv General Plant	(538,596.20)	(595,948.78)
142204	Acc Dep - Struct and Improv Service Supplies	(1,228,419.75)	(1,183,292.08)
142205	Acc Dep - Struct and Improv Water Treat Plt	(330,883.29)	(352,441.74)
142206	Acc Dep - Struct and Improv Trans Dist Plt	22,301.46	24,132.00
142207	Acc Dep - Struct and Improv Collect Plant	(7,402.21)	(5,954.65)
142208	Acc Dep - Struct and Improv Pump Plant	(1,650,901.61)	(1,609,494.56)
142209	Acc Dep - Struct and Improv Treatment Plant	(3,883,742.19)	(3,563,272.02)
142210	Acc Dep - Struct and Improv Reclaim WTP	(1,114.58)	(1,032.82)
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(83,953.42)	(79,576.69)
142220	Acc Dep - Struct and Improv Office	(296,894.37)	(694,380.91)
142221	Acc Dep - Collecting Reservoirs	2,921.52	2,967.08
142223	Acc Dep - Wells and Springs	(6,256,251.38)	(6,003,135.37)
142224	Acc Dep - Infiltration Gallery	(13,029.68)	(11,900.06)
142225	Acc Dep - Supply Mains	(22,945.64)	(59,072.09)
142226	Acc Dep - Power Generation Equipment	(88,082.65)	(66,854.84)
142227	Acc Dep - Electric Pump Equip Src Pump	(1,679,487.65)	(1,466,525.05)
142228	Acc Dep - Electric Pump Equip WTP	(2,342,273.82)	(2,256,707.68)
142229	Acc Dep - Electric Pump Equip Trans Dist	(2,334,573.70)	(1,824,460.59)
142230	Acc Dep - Water Treatment Equipment	(766,877.00)	(758,073.15)
142231	Acc Dep - Dist Resv and Standpipes	(2,275,552.95)	(2,291,576.91)
142232	Acc Dep - Trans and Distr Mains	(6,892,344.58)	(6,866,818.93)
142233	Acc Dep - Service Lines	(1,206,166.86)	(1,322,058.37)
142234	Acc Dep - Meters	(1,731,820.86)	(1,544,126.81)
142235	Acc Dep - Meter Installations	(760,880.25)	(707,981.99)
142236	Acc Dep - Hydrants	(418,103.22)	(389,886.84)
142237	Acc Dep - Backflow Prevention Devices	(2,538.71)	(136.89)
142238	Acc Dep - Power Gen Equip Coll Plt	(41,255.56)	(30,493.25)
142239	Acc Dep - Power Gen Equip Pump Plt	(55,160.35)	(45,010.01)
142240	Acc Dep - Power Gen Equip Treat Plt	(136,849.15)	(114,392.40)
142241	Acc Dep - Sewer Force Main	(1,516,123.97)	(1,514,566.22)
142242	Acc Dep - Sewer Gravity Main	(8,722,390.52)	(8,558,450.10)
142243	Acc Dep - Manholes	(50,303.71)	(42,681.20)
142244	Acc Dep - Special Collection Structures	(16.98)	134.01
142245	Acc Dep - Service to Customers	297,860.81	163,558.33
142246	Acc Dep - Flow Measure Devices	26,580.30	32,576.43
142247	Acc Dep - Flow Measure Install	(346.54)	(302.31)
142248	Acc Dep - Receiving Wells	17,948.93	18,715.60
142249	Acc Dep - Pumping Equip Pump Plt	(1,131,273.49)	(888,523.45)
142250	Acc Dep - Pumping Equip Reclaim WTP	1,006.60	(1,919.42)
142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(29,243.53)	(23,055.94)
142252	Acc Dep - Treat/Disp Equip Lagoon	(249,611.11)	(242,094.13)
142253	Acc Dep - Treat/Disp Equip Trt Plt	(8,260,085.10)	(8,118,082.63)
142254	Acc Dep - Treat/Disp Equip Rclm Wtr	9,213.31	(2,554.42)
142255	Acc Dep - Plant Sewers Treatment Plt	(1,526,647.29)	(1,149,374.95)
142256	Acc Dep - Plant Sewers Reclaim Wtr	(2,093.22)	(2,108.46)
142257	Acc Dep - Outfall Lines	7,023.32	2,620.13
142263	Acc Dep - Reuse Dist Reservoirs	(1,699.06)	(1,573.71)
142264	Acc Dep - Reuse Transmission and Dist	(8,311.91)	(8,560.77)
142268	Acc Dep - Other and Misc Equip Source Supply	(86.68)	(80.18)
142269	Acc Dep - Other and Misc Equip WTP	(2,313.08)	(1,929.97)
142271	Acc Dep - Other Tangible Plant	(495,183.76)	(493,932.75)

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
142272	Acc Dep - Other Plant Collection	(5,827.59)	(5,298.80)
142273	Acc Dep - Other Plant Pump	(19,386.95)	(13,678.58)
142274	Acc Dep - Other Plant Treatment	(17,430.87)	(10,013.61)
142275	Acc Dep - Other Plant Reclaim Water Trt	(1,941.45)	(1,729.18)
142276	Acc Dep - Other Plant Reclaim Water Dist	(146.80)	(135.31)
142278	Acc Dep - Plant Alloc	(89,804.58)	(40,820.30)
142303	Acc Dep - Office Furniture	(736,957.56)	(676,444.46)
142305	Acc Dep - Stores Equipment	764.35	(611.31)
142306	Acc Dep - Lab Equipment	(168,566.61)	(145,570.97)
142308	Acc Dep - Tool Shop Equipment	(1,040,709.06)	(955,790.66)
142309	Acc Dep - Power Operated Equipment	(164,723.37)	(124,881.38)
142310	Acc Dep - Communications Equipment	(475,831.22)	(473,567.40)
142311	Acc Dep - Misc Equipment	(55,379.60)	(73,112.75)
142401	Acc Dep - Vehicles	(2,887,097.71)	(2,452,248.54)
142501	Acc Dep - Computer Hardware	(330.33)	(1.67)
142502	Acc Dep - Desktop/Laptop Computers	(3,032.46)	(262.79)
142503	Acc Dep - Mainframe Computers	(250,956.00)	(253,192.13)
142504	Acc Dep - Mini Comp Wtr	(2,111,722.62)	(1,819,638.22)
142601	Acc Dep - Computer Software	(45,312.68)	(4,511.11)
142602	Acc Dep - Comp Systems	(5,372,730.13)	(5,197,891.47)
142603	Acc Dep - Micro Systems	(123,547.62)	(124,602.54)
142901	Acc Dep - Purchase Acquisition Adjustments	1,965,757.97	1,868,958.53
170004	RCIP - Administrative	279,612.73	258,251.36
170005	RCIP - Travel	54,872.19	55,162.37
170006	RCIP - Consulting Fees	373,463.60	314,851.23
170007	RCIP - Transfer to DEF	(3,652,583.16)	(3,679,545.42)
170008	Regulatory Assets Being Amortized	314,108.15	314,108.15
170009	Rate Case Being Amortized	2,149,007.67	2,170,064.33
170011	Acc Amort - Rate Case	(1,664,251.48)	(1,462,877.48)
170002	RCIP - Attorney Fees	1,785,433.22	1,543,319.49
170003	RCIP - Capitalized Time	1,613,561.37	1,513,249.90
181002	Def Chgs - Tank Maint and Repair	4,763,215.27	4,114,684.88
181003	Def Chgs - Relocation	1,920.19	1,930.72
181005	Def Chgs - Hurricane/Storm	17,173.89	17,173.89
181006	Def Chgs - Other Water and Sewer	2,916.18	2,935.91
181007	Def Chgs - Multi Yr Testing	820,605.02	820,605.02
181008	Def Chgs - Sludge Hauling	101,418.66	101,418.66
181015	Def Chgs - Other	3,446,638.41	3,365,709.35
182002	Acc Amort - Def Chgs - Tank Maint and Repair	(2,889,852.94)	(2,508,309.09)
182003	Acc Amort - Def Chgs - Relocation	(1,673.37)	(936.57)
182005	Acc Amort - Def Chgs - Hurricane/Storm	(17,173.89)	(17,173.89)
182006	Acc Amort - Def Chgs - Other Water and Sewer	(2,820.50)	(1,763.80)
182007	Acc Amort - Def Chgs - Multi Yr Testing	(799,683.04)	(756,036.71)
182008	Acc Amort - Def Chgs - Sludge Hauling	(101,418.66)	(101,418.66)
182015	Acc Amort - Def Chgs - Other	(2,801,446.22)	(2,509,758.19)
194006	Other Non-Current Assets	1,373,025.73	-
194007	Operating Lease Right-of-use Assets	821,550.07	-
221102	Trade Accounts Payable - USD	(1,326,474.88)	(1,053,339.20)
221103	Trade Accounts Payable RNV Clearing	(335,067.34)	(79,320.23)
221104	Receipt Clearing	(20,520.37)	(0.01)
221203	Accounts Payable - Other	(59,497.78)	(136,341.95)
222101	Accrued Expenses	(353,586.30)	(308,054.23)
222102	Accrued Electric	-	(122,236.70)
222103	Accrued Water	-	(158,400.00)
222104	Accrued Sewer	-	(88,100.00)
222202	Bonus Accrual	(126,359.12)	(182,717.92)
222206	Accrued Payroll	-	(124,304.47)
223101	Accrued Taxes General	(51,447.98)	(46,364.23)
223103	Accrued Real Estate Property Tax	-	(20,718.30)
223105	Accrued Franchise Tax A	0.25	0.24
223106	Accrued Utility and Commission	0.21	-
223205	Accrued Sales Tax	(461.68)	(462.69)

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
223206	Accrued Use Tax	135.99	(316.31)
223304	Accrued Employment FICA	(105.78)	(9,648.23)
223305	Accrued Employment Medicare	(24.65)	-
223306	Accrued Unemployment Tax - Federal	(10.22)	-
223307	Accrued Unemployment Tax - State	(17.06)	(516.00)
223502	Accrued State Income Tax	(54,927.09)	42,719.07
224003	Accrued Interest - Customer Deposits	(41,900.53)	(37,215.71)
231001	Customer Deposits	(292,760.13)	(296,478.82)
231003	Customer Refunds	(35,929.11)	(17,327.25)
232001	Deferred Revenue	(60,878.08)	(61,449.80)
233002	Intercompany Trade Accounts Payable - USD	(58,739,651.13)	(58,765,823.60)
255001	Deferred Federal Tax Liabilities	(5,568,360.61)	(5,469,879.93)
255002	Deferred State Tax Liabilities	(94,631.17)	(1,066,966.84)
260001	Unamortized Investment Tax Credits	(10,085.25)	(68,463.97)
260003	NonQual - Deferred Compensation	(323,553.73)	(117,866.84)
260016	Due to Parent Deferred Credit	(1,037,902.02)	(1,066,989.00)
260017	Deferred Credits Other	(5,550,968.51)	(4,772,656.46)
260023	Operating Lease Liabilities	(2,671,454.93)	-
271003	CIAC - Structure/Improvement Src Supply	(51,492.56)	(51,492.56)
271004	CIAC - Structure/Improvement WTP	(43,000.00)	(43,000.00)
271007	CIAC - Structure/Improvement Pump Plant Ls	(644,068.41)	(644,068.41)
271008	CIAC - Structure/Improvement Treatment Plant	(402,016.76)	(377,026.13)
271011	CIAC - Structure/Improvement Generator Plant	(20,977,048.06)	(20,977,048.06)
271017	CIAC - Wells and Springs	(1,013,272.50)	(1,013,272.50)
271019	CIAC - Electric Pump Equipment Src Pump	(27,158.27)	(27,158.27)
271020	CIAC - Electric Pump Equipment WTP	(86,987.46)	(86,987.46)
271021	CIAC - Electric Pump Equipment Trans Dist	(200,932.40)	(200,932.40)
271022	CIAC - Water Treatment Equipment	(47,680.50)	(47,680.50)
271023	CIAC - Dist Resv and S	(183,880.71)	(183,880.71)
271024	CIAC - Trans and Distr Mains	(2,933,744.85)	(2,933,744.85)
271025	CIAC - Service Lines	(292,538.55)	(292,538.55)
271026	CIAC - Meters	(25,400.00)	(25,400.00)
271028	CIAC - Hydrants	(404,872.34)	(404,872.34)
271029	CIAC - Backflow Prevent D	(4,000.00)	(4,000.00)
271034	CIAC - Misc Equipment	(164,749.50)	(164,749.50)
271035	CIAC - Other Tangible Plant	(20,219,573.98)	(20,219,573.98)
271036	CIAC - Tap Fee	(8,990,075.00)	(8,234,576.78)
271037	CIAC - Management Fee	(31,350.00)	(30,300.00)
271039	CIAC - Res Cap Fee	(746,442.75)	(746,442.75)
271040	CIAC - Plant Mod Fee	(7,332,196.17)	(7,285,604.17)
271041	CIAC - Plant Meter Fee	(292,505.66)	(241,827.49)
271042	CIAC - Sewer Force Main	(167,394.06)	(167,394.06)
271043	CIAC - Sewer Gravity Main	(2,079,894.56)	(2,063,364.56)
271044	CIAC - Manholes	(306,298.04)	(276,042.42)
271046	CIAC - Service to Customers	(253,491.38)	(253,491.38)
271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	44,800.00
272001	Acc Amort CIAC - Organization	1,313.79	1,313.79
272003	Acc Amort CIAC - Structure/Improvement Src Supply	13,618.93	12,347.54
272004	Acc Amort CIAC - Structure/Improvement WTP	12,018.24	10,956.53
272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	188,966.88	172,919.67
272008	Acc Amort CIAC - Structure/Improvement Treat Plant	111,430.21	100,755.43
272011	Acc Amort CIAC - Structure/Improvement Generator Plant	11,380,220.52	10,949,351.57
272017	Acc Amort CIAC - Wells and Springs	425,513.75	403,952.47
272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	16,636.48	15,965.92
272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	26,654.36	24,506.56
272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	123,087.82	118,126.61
272022	Acc Amort CIAC - Water Treatment Equipment	13,286.38	12,109.11
272023	Acc Amort CIAC - Dist Resv and S	49,177.23	44,497.73
272024	Acc Amort CIAC - Trans and Distr Mains	629,365.16	566,900.01
272025	Acc Amort CIAC - Service Lines	55,455.40	48,542.58
272026	Acc Amort CIAC - Meters	4,865.03	4,099.62
272028	Acc Amort CIAC - Hydrants	151,290.80	142,262.72

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2022	3/31/2021
272029	Acc Amort CIAC - Backflow Prevent D	3,438.04	3,038.04
272034	Acc Amort CIAC - Misc Equipment	43,573.71	39,505.89
272035	Acc Amort CIAC - Other Tangible Plant	10,838,916.13	10,361,129.41
272036	Acc Amort CIAC - Tap Fee	2,561,609.29	2,351,138.89
272037	Acc Amort CIAC - Management Fee	10,176.79	9,269.23
272039	Acc Amort CIAC - Res Cap Fee	169,221.89	150,682.57
272040	Acc Amort CIAC - Plant Mod Fee	2,125,147.48	1,950,447.57
272041	Acc Amort CIAC - Plant Meter Fee	50,105.63	43,080.18
272042	Acc Amort CIAC - Sewer Force Main	20,795.75	18,047.60
272043	Acc Amort CIAC - Sewer Gravity Main	418,239.84	378,481.63
272044	Acc Amort CIAC - Manholes	32,748.61	28,905.97
272046	Acc Amort CIAC - Service to Customers	38,978.23	34,332.54
272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(10,619.81)	(9,730.39)
280001	AIAC	(32,940.00)	(32,940.00)
311001	Common Stock	(1,000.00)	(1,000.00)
320001	Paid-In Capital	(11,098,677.23)	(11,098,677.23)
340001	Retained Earnings - Beginning balance	(37,217,156.63)	-
340003	Net Income for the Year	(2,041,953.28)	(33,001,021.09)

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
411001	Residential	(31,834,764.88)	(31,135,470.36)
411002	Commercial	(1,026,331.76)	(911,936.07)
411005	Multi-Family	(3.06)	(0.13)
411006	Condominiums	(0.89)	-
411008	Purchase Water Billed	(801,370.00)	(715,307.99)
411009	Purchase Sewer Billed	(275,259.23)	(243,165.39)
411022	Guarantee	(189,014.90)	(188,173.19)
411023	Residential - Measured	(4,164,025.34)	(4,040,650.70)
411024	Commercial - Measured	(1,456,775.66)	(1,207,233.32)
411028	Other Service - Measured	(120,631.40)	(128,276.72)
411029	Unmetered	(82,956.80)	(78,723.83)
411036	Services	-	1,833.82
411038	Services - Misc	0.29	(0.05)
411039	Other Revenue	(150,537.99)	(147,243.53)
411040	Revenue Accrued	(13,452.12)	(342,861.67)
411042	Late Payment Charges (LPC)	518.68	2,047.56
411058	Management Service Revenue	(33,729.10)	(33,978.93)
511001	Purchased Services-Water	1,632,659.67	1,505,427.86
511002	Purchased Services-Sewer	1,032,514.32	872,477.91
511003	Purchased Services-Gas	5,426.25	-
512006	Manhole Maint	13,829.84	27,356.02
512007	Major Repairs	127.53	-
512008	Maintenance Electric Equip Repair	103,644.25	55,784.84
512009	Permits	97,684.43	75,113.85
512010	Sewer Rodding	224,311.02	280,763.44
512011	Sewer Sludge Hauling	593,943.50	719,316.16
512012	Deferred Maintenance Expense	718,857.06	909,884.51
512013	Excavation Restoration	5,407.55	400.00
512014	Communication Expense	92,492.47	84,813.03
512015	Equipment Rental	3,959.13	6,383.93
512016	Uniforms	50,395.97	27,146.96
512017	Weather/Hurricane/Fuel	36,152.07	28,624.90
512018	Safety Supplies/Expense	28,629.34	13,318.83
512020	Service Claims	-	245.70
512021	Landscaping	332,135.08	152,288.48
512022	Other Contracted Workers	9,081.06	2,817.37
512900	Other Plant and System Maintenance	154,503.55	115,944.51
512023	Pump Station R&M	2,210.00	2,605.00
512001	Shop Supplies and Tools	38,360.75	25,242.04
512002	Repairs and Maintenance	697,225.88	844,073.89
512003	Main Breaks	8,995.73	38,400.40
512005	Valve Repair	1,173.34	491.93
513002	Meter Supplies	63.28	10,230.45
513003	Pipe, Plate, Gasket	4,680.59	1,134.00
513007	Rig Equip	2,267.36	49.02
513008	Electrical Equip	11,367.00	20,471.93
513009	Lighting Supplies	-	119.24
513010	Plant Air System	2,277.66	4,599.60
513900	Other Materials and Supplies	259,982.85	224,939.13
514001	Chlorine	120,115.19	152,199.24
514002	Odor Control Chemicals	10,302.10	1,942.57
514900	Other Chemicals	729,758.11	605,007.82
515001	Laboratory Testing	216,249.37	63,047.70
515002	Test - Water/Sewer	248,866.51	486,631.84
515003	Test - Equipment/Chemical	28,124.16	48,975.44
515004	Test - Safe Drinking Water Act	2,404.77	1,806.48
516001	Service - Meter Reading	281,003.51	260,546.10
517001	Utility-Electric Power	2,131,598.39	2,064,131.57
521010	Salaries and Wages	5,457,632.33	6,088,979.05
521020	Salaries and Wages - Accrued	7,315.63	129,264.67

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
521040	Overtime	716,152.88	479,522.52
521060	Incentive Bonus	5,603.15	18,387.13
521070	EIP Bonus	73,669.26	146,202.68
521080	Bonus Other	9,074.19	7,374.72
522001	Capitalized Time	(1,017,778.92)	(530,761.78)
531001	401K Profit Sharing	179,149.33	218,011.35
531002	401K Match	163,918.63	180,099.71
532001	Health Admin and Stop Loss	164,164.86	203,835.86
532002	Dental	43,488.44	39,338.18
532005	Employee Insurance Deductions	(284,886.74)	(300,980.19)
532006	Health Insurance Claims	1,169,854.27	1,019,104.95
532009	Workers Compensation Insurance (WCB)	75,484.69	92,546.14
532012	Term Life Insurance	85,628.62	81,522.06
532013	Term Life Insurance Opt	(18,132.85)	(23,009.99)
532014	Depend Life Insurance Opt	-	(1,532.11)
532016	Education / Tuition	-	955.78
532900	Other Employee Benefits	10,214.01	7,922.07
540100	Consulting	17,275.98	6,415.93
540200	Accounting and Audit	-	3,871.74
540300	Recruitment	11,292.79	-
540400	Legal	71,581.25	18,206.22
540500	Payroll	-	9,342.30
540600	Tax	-	42,678.37
540700	Engineering	21,820.10	10,069.50
540800	Temporary Labor	440.00	35,094.84
541000	Environmental	47,500.00	-
541100	Management Fee	-	(319,649.09)
541200	Contractor Outside Services	540.00	69,781.02
541300	Employee Finder Fees	781.45	8,979.88
549000	Other Outside Services	161,926.67	207,139.77
550200	Computer Repair and Maintenance	10.12	286,484.83
550300	Computer Supplies	(1,734.07)	2,443.17
550400	Internet Services	779.47	32,533.91
550600	Computer Licensing	427.00	23,203.55
550700	Software	-	11,473.22
559900	Other Computer/IT Expenses	(85.87)	2,791.81
560100	General Liability Insurance	239,666.17	544,498.16
560200	Property Insurance	432,383.11	88,956.74
560300	Vehicle Insurance	123,343.30	113,597.92
560400	Uninsured Losses	172,334.06	20,456.34
560500	Other Insurance	146,003.76	82,204.03
571100	Building Rent	203,103.85	342,871.90
581100	Office Supplies	17,025.48	23,955.46
581200	Kitchen Supplies	3,095.90	2,382.27
581300	Cleaning Supplies	1,789.62	6,902.23
582100	Office Equipment	4,140.56	2,001.39
582200	Office Equipment - Rent/Leased	1,505.54	-
583100	Office Printing/Blueprints	13,916.63	12,665.48
583200	Office Publications/Subscriptions	-	-
583300	Artwork, Display and Banner	169.87	10.63
583400	Office Shipping Charges/Postage/Courier	41,651.86	46,538.43
583500	Office Duties and Brokerage	2,250.33	-
584100	Office Electric	5,280.15	6,238.88
584200	Office Gas/Heat	1,116.83	1,871.96
584300	Office Water	35,843.61	37,431.11
584900	Office Other Utilities	256.56	3,241.43
585100	Office Garbage Disposal/Removal	117,102.12	139,117.10
585200	Office Landscape/Mowing	28,340.36	197,490.39
585400	Office Security/Alarm System	2,992.52	5,298.12
585500	Office Cleaning Services	3,280.83	4,767.66

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
585900	Other Office Maintenance	5,925.31	29,074.34
586100	Landline/Telephone/Fax	53,223.78	194,251.76
586200	Cellular/Mobile Phones	46,055.27	129.00
587100	Holiday Events/Picnics	-	-
587300	Meals and Entertainment - 50% Tax Deductible	-	35.49
587500	Answering Service	11,774.93	11,914.25
587900	Other Office Expenses	6,046.94	12,494.51
591000	Accommodation/Hotel/Lodging	11,869.82	6,844.00
592000	Airfare	351.34	2,861.95
593000	Transportation excl. Airfare	2,635.99	4,877.12
594000	Travel - Meals and Entertainment	(129.54)	(601.97)
595000	Travel - Meals and Entertainment - 50% Tax Deductible	6,364.85	3,428.75
599900	Other Travel	33,247.98	13,142.07
601000	Vehicle Leasing	11,917.37	10,183.12
602000	Vehicle Fuel	336,392.15	225,359.16
603000	Vehicle Repairs and Maintenance	156,616.04	143,258.48
604000	Vehicle Registration/Licensing Fees	574.97	51.27
609000	Vehicle - Other Costs	20,571.66	25,781.34
611100	Rate Case Amortization	206,668.49	209,461.29
612100	Regulatory Fees	4,726.26	91,484.05
612900	Other Regulatory Expenses	140,542.52	0.11
621100	Advertising	790.32	231.94
622100	Bank Service Charges	1,340.20	31,435.22
623100	Donations for Registered Charities	10,015.04	29,860.06
624100	License Fees	3,892.35	3,987.63
625100	Penalties and Fines	6,102.69	8,205.09
626100	Education and Training	17,195.25	13,031.06
627100	Bad Debt Expense	430,560.75	51,644.04
627200	Bad Debt Collection Expense	-	1,651.95
627300	Uncollectible Accounts Accrual	(18,109.00)	294,189.00
628100	Billing Stock	-	-
628300	Billing Postage	-	9,250.99
628400	Customer Service Printing	220,627.90	234,505.28
628500	Customer Freight/Courier Charges	261.68	-
629100	Memberships and Dues	49,237.78	46,528.69
629500	Credit Card Expense Clearing	(13,784.13)	30,768.57
629600	Credit Card/Cash Expense - Unallocated	-	335.47
629900	Other Misc Expense	44,223.92	(124,469.96)
630002	Commission Ordered Adjustments	-	(667,908.14)
641100	FICA	443,028.54	465,802.37
642100	Federal Unemployment Tax	4,560.30	3,619.06
642200	State Unemployment Tax	14,553.45	8,472.32
643100	Franchise Taxes	120,946.00	98,748.65
643300	Personal Property Taxes	152,904.23	132,126.82
643400	Real Estate Taxes	106,193.59	139,023.59
643600	Utility/Commission Taxes	51,658.07	49,027.44
643700	Other General Taxes	(18,961.26)	54,704.11
691000	Corporate Allocation	4,831,466.97	2,267,106.60
692000	Regional Allocation	586,030.53	135,252.76
710201	Dep - Organization	36,699.94	36,266.53
710202	Dep - Franchises	10,794.82	13,000.08
710203	Dep - Struct and Improv General Plant	48,065.97	47,051.76
710204	Dep - Struct and Improv Service Supplies	92,651.52	91,059.59
710205	Dep - Struct and Improv Water Treat Plt	33,983.26	31,933.48
710206	Dep - Struct and Improv Trans Dist Plt	5,702.73	5,540.68
710207	Dep - Struct and Improv Collect Plant	1,940.77	1,812.52
710208	Dep - Struct and Improv Pump Plant	255,953.29	228,314.08
710209	Dep - Struct and Improv Treatment Plant	552,945.56	555,404.10
710210	Dep - Struct and Improv Reclaim WTP	81.76	81.84
710211	Dep - Struct and Improv Reclaim Wtr Dist	4,559.64	4,546.96



Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
710220	Dep - Struct and Improv Office	28,933.78	63,230.53
710221	Dep - Collecting Reservoirs	287.82	273.51
710223	Dep - Wells and Springs	305,029.59	301,104.29
710224	Dep - Infiltration Gallery	1,129.62	1,129.68
710225	Dep - Supply Mains	7,638.70	6,031.36
710226	Dep - Power Generation Equipment	21,227.81	15,847.53
710227	Dep - Electric Pump Equip Src Pump	422,519.03	398,755.70
710228	Dep - Electric Pump Equip WTP	326,420.06	319,015.81
710229	Dep - Electric Pump Equip Trans Dist	558,807.94	547,352.11
710230	Dep - Water Treatment Equipment	143,701.68	122,191.94
710231	Dep - Dist Resv and Standpipes	192,660.24	186,356.90
710232	Dep - Trans and Distr Mains	380,118.39	373,063.58
710233	Dep - Service Lines	306,392.14	292,046.51
710234	Dep - Meters	217,411.37	210,920.10
710235	Dep - Meter Installations	73,627.37	62,971.27
710236	Dep - Hydrants	38,048.13	35,878.03
710237	Dep - Backflow Prevention Devices	3,572.96	3,145.64
710238	Dep - Power Gen Equip Coll Plt	10,762.31	10,762.32
710239	Dep - Power Gen Equip Pump Plt	10,150.34	9,483.48
710240	Dep - Power Gen Equip Treat Plt	23,677.39	20,046.48
710241	Dep - Sewer Force Main	51,326.01	49,342.94
710242	Dep - Sewer Gravity Main	240,523.02	237,676.66
710243	Dep - Manholes	19,055.83	16,737.02
710244	Dep - Special Collection Structures	150.99	148.14
710245	Dep - Service to Customers	29,971.45	25,823.00
710246	Dep - Flow Measure Devices	6,173.32	5,998.80
710247	Dep - Flow Measure Install	44.23	44.28
710248	Dep - Receiving Wells	6,081.15	1,368.38
710249	Dep - Pumping Equip Pump Plt	745,038.83	653,146.71
710250	Dep - Pumping Equip Reclaim WTP	12,024.23	4,084.63
710251	Dep - Pumping Equip Rel Wtr Dist	8,704.01	4,906.56
710252	Dep - Treat/Disp Equip Lagoon	14,844.81	14,787.61
710253	Dep - Treat/Disp Equip Trt Plt	554,789.83	548,656.42
710254	Dep - Treat/Disp Equip Reclm Wtr	434.41	336.48
710255	Dep - Plant Sewers Treatment Plt	402,715.03	375,186.58
710256	Dep - Plant Sewers Reclaim Wtr	138.35	1,134.78
710257	Dep - Outfall Lines	5,965.30	5,272.97
710263	Dep - Reuse Dist Reservoirs	125.35	125.64
710264	Dep - Reuse Transmission and Dist	1,678.09	1,481.39
710268	Dep - Other and Misc Equip Source Supply	6.50	6.48
710269	Dep - Other and Misc Equip WTP	383.11	192.31
710271	Dep - Other Tangible Plant	50,235.29	50,050.78
710272	Dep - Other Plant Collection	528.79	524.04
710273	Dep - Other Plant Pump	5,708.37	1,296.48
710274	Dep - Other Plant Treatment	7,417.26	969.11
710275	Dep - Other Plant Reclaim Water Trt	212.27	145.92
710276	Dep - Other Plant Reclaim Water Dist	11.49	11.52
710303	Dep - Office Furniture	46,144.02	58,272.34
710305	Dep - Stores Equipment	810.73	526.94
710306	Dep - Lab Equipment	33,563.57	31,809.70
710308	Dep - Tool Shop Equipment	86,547.07	86,035.58
710309	Dep - Power Operated Equipment	69,329.72	56,814.65
710310	Dep - Communications Equipment	50,603.36	48,555.51
710311	Dep - Misc Equipment	9,427.04	8,384.30
710401	Dep - Vehicles	520,922.46	526,734.51
710501	Dep - Computer Hardware	1,753.60	336,106.13
710502	Dep - Desktop/Laptop Computers	-	76.55
710504	Dep - Mini Comp Wtr	8,113.02	16,962.97
710602	Dep - Comp Systems	18,167.88	701.83
710901	Dep - Purchase Acquisition Adjustments	(96,799.44)	(94,677.70)

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2022	3/31/2021
720001	Amort CIAC - Organization	-	-
720003	Amort CIAC - Structure/Improvement Src Supply	(1,271.39)	(1,271.40)
720004	Amort CIAC - Structure/Improvement WTP	(1,061.71)	(1,061.76)
720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.21)	(16,047.24)
720008	Amort CIAC - Structure/Improvement Treat Plant	(10,674.78)	(9,331.63)
720011	Amort CIAC - Structure/Improvement Generator Plant	(430,868.95)	(430,575.28)
720017	Amort CIAC - Wells and Springs	(21,561.28)	(21,561.28)
720019	Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	(670.56)
720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.80)	(2,147.78)
720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.21)	(4,961.20)
720022	Amort CIAC - Water Treatment Equipment	(1,177.27)	(1,177.32)
720023	Amort CIAC - Dist Resv and S	(4,679.50)	(4,679.52)
720024	Amort CIAC - Trans and Distr Mains	(62,465.15)	(62,092.04)
720025	Amort CIAC - Service Lines	(6,912.82)	(6,258.53)
720026	Amort CIAC - Meters	(765.41)	(765.36)
720028	Amort CIAC - Hydrants	(9,028.08)	(8,867.13)
720029	Amort CIAC - Backflow Prevent D	(400.00)	(399.96)
720034	Amort CIAC - Misc Equipment	(4,067.82)	(4,067.88)
720035	Amort CIAC - Other Tangible Plant	(477,786.72)	(477,787.76)
720036	Amort CIAC - Tap Fee	(210,470.40)	(196,461.30)
720037	Amort CIAC - Management Fee	(907.56)	(878.05)
720039	Amort CIAC - Res Cap Fee	(18,539.32)	(18,539.26)
720040	Amort CIAC - Plant Mod Fee	(174,699.91)	(172,780.64)
720041	Amort CIAC - Plant Meter Fee	(7,025.45)	(5,176.75)
720042	Amort CIAC - Sewer Force Main	(2,748.15)	(2,748.34)
720043	Amort CIAC - Sewer Gravity Main	(39,758.21)	(38,905.07)
720044	Amort CIAC - Manholes	(3,842.64)	(2,939.94)
720046	Amort CIAC - Service to Customers	(4,645.69)	(4,401.62)
720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.42	889.44
811002	Interest - Revolver	(11,741.30)	36,736.57
811003	Standby Fees	59,796.74	62,155.64
815001	Intercompany Interest Expense	3,781,886.17	3,672,556.03
816004	Interest - Other	58,472.30	-
817001	Interest Income - General	(179.39)	-
820001	AFUDC (for equity capital)	(257,417.07)	(186,668.09)
830001	Gain/Loss - Sale of Fixed Assets	(31,726.15)	(87,881.45)
842003	Other Gains and Losses	-	(42,866.75)
843003	CIAC Gross-Up Tax	-	(105,330.85)
910001	Federal Income Taxes	2,216,563.11	-
910002	State Income Taxes	-	(28.09)
920001	Deferred Federal Income Taxes	(199,145.32)	(496,405.16)
920002	Deferred State Income Taxes	143,992.00	63,047.18
920003	Investment Tax Credit Amortization	(519.00)	(519.00)

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA  
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ITEM 2





Consolidated Trial Balance:

Table with columns: Acct Type, Fusion Account, Direct Cost, Allocated Cost, Total, and sub-columns for CWSNC Uniform and Bradfield Farms/Fairfield Harbour/Treasure Cove.







Consolidated Trial Balance:

Acct Type	Fusion Account	Fusion Account	CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
			Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Income Statement	710273	Dep - Other Plant Pump	5,570.36	73.25	5,643.61	64.76	-	64.76
Income Statement	710274	Dep - Other Plant Treatment	7,284.03	153.23	7,437.26	-	-	-
Income Statement	710275	Dep - Other Plant Reclaim Water Trt	-	16.25	16.25	196.02	-	196.02
Income Statement	710276	Dep - Other Plant Reclaim Water Dist	11.49	-	11.49	-	-	-
Income Statement	710303	Dep - Office Furniture	13,626.41	31,553.40	45,179.81	564.99	399.22	964.21
Income Statement	710305	Dep - Stores Equipment	740.03	-	740.03	70.70	-	70.70
Income Statement	710306	Dep - Lab Equipment	21,584.30	10,307.66	31,891.96	1,671.61	-	1,671.61
Income Statement	710308	Dep - Tool Shop Equipment	34,732.12	46,029.36	80,761.48	5,719.50	66.09	5,785.59
Income Statement	710309	Dep - Power Operated Equipment	63,322.15	51.68	63,373.83	5,949.99	5.90	5,955.89
Income Statement	710310	Dep - Communications Equipment	22,840.88	19,489.15	42,330.03	8,252.43	20.90	8,273.33
Income Statement	710311	Dep - Misc Equipment	7,931.55	651.85	8,583.40	843.64	-	843.64
Income Statement	710401	Dep - Vehicles	-	468,307.49	468,307.49	-	52,614.97	52,614.97
Income Statement	710501	Dep - Computer Hardware	-	1,493.05	1,493.05	-	260.55	260.55
Income Statement	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-
Income Statement	710504	Dep - Mini Comp Wtr	1,960.31	5,074.74	7,035.05	560.82	517.15	1,077.97
Income Statement	710602	Dep - Comp Systems	18,167.88	-	18,167.88	-	-	-
Income Statement	710901	Dep - Purchase Acquisition Adjustments	(96,463.77)	(42,235.75)	(138,699.52)	41,918.82	(18.74)	41,900.08
Income Statement	720001	Amort CIAC - Organization	-	-	-	-	-	-
Income Statement	720003	Amort CIAC - Structure/Improvement Src Supply	(1,271.39)	-	(1,271.39)	-	-	-
Income Statement	720004	Amort CIAC - Structure/Improvement WTP	-	(1,061.71)	(1,061.71)	-	-	-
Income Statement	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.21)	-	(16,047.21)	-	-	-
Income Statement	720008	Amort CIAC - Structure/Improvement Treat Plant	(10,674.78)	-	(10,674.78)	-	-	-
Income Statement	720011	Amort CIAC - Structure/Improvement Generator Plant	(295,079.46)	(25,253.98)	(320,333.44)	(110,535.51)	-	(110,535.51)
Income Statement	720017	Amort CIAC - Wells and Springs	(21,561.28)	-	(21,561.28)	-	-	-
Income Statement	720019	Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	-	(670.56)	-	-	-
Income Statement	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.80)	-	(2,147.80)	-	-	-
Income Statement	720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.21)	-	(4,961.21)	-	-	-
Income Statement	720022	Amort CIAC - Water Treatment Equipment	(1,177.27)	-	(1,177.27)	-	-	-
Income Statement	720023	Amort CIAC - Dist Resv and S	(4,679.50)	-	(4,679.50)	-	-	-
Income Statement	720024	Amort CIAC - Trans and Distr Mains	(61,377.13)	(569.62)	(61,946.75)	(518.40)	-	(518.40)
Income Statement	720025	Amort CIAC - Service Lines	(6,427.88)	-	(6,427.88)	(484.94)	-	(484.94)
Income Statement	720026	Amort CIAC - Meters	(765.41)	-	(765.41)	-	-	-
Income Statement	720028	Amort CIAC - Hydrants	(4,716.97)	(2,907.42)	(7,624.39)	(178.95)	(1,224.74)	(1,403.69)
Income Statement	720029	Amort CIAC - Backflow Prevent D	(400.00)	-	(400.00)	-	-	-
Income Statement	720034	Amort CIAC - Misc Equipment	(4,067.82)	-	(4,067.82)	-	-	-
Income Statement	720035	Amort CIAC - Other Tangible Plant	(427,127.02)	(22,248.17)	(449,375.19)	(28,411.53)	-	(28,411.53)
Income Statement	720036	Amort CIAC - Tap Fee	(192,426.07)	(998.61)	(193,424.68)	(16,925.33)	(120.39)	(17,045.72)
Income Statement	720037	Amort CIAC - Management Fee	(903.60)	(3.96)	(907.56)	-	-	-
Income Statement	720039	Amort CIAC - Res Cap Fee	(969.12)	-	(969.12)	(17,570.20)	-	(17,570.20)
Income Statement	720040	Amort CIAC - Plant Mod Fee	(166,562.89)	(159.12)	(166,722.01)	(7,977.90)	-	(7,977.90)
Income Statement	720041	Amort CIAC - Plant Meter Fee	(6,651.90)	(60.79)	(6,712.69)	(307.67)	(5.09)	(312.76)
Income Statement	720042	Amort CIAC - Sewer Force Main	(2,748.15)	-	(2,748.15)	-	-	-
Income Statement	720043	Amort CIAC - Sewer Gravity Main	(38,561.99)	-	(38,561.99)	(1,196.22)	-	(1,196.22)
Income Statement	720044	Amort CIAC - Manholes	(3,842.64)	-	(3,842.64)	-	-	-
Income Statement	720046	Amort CIAC - Service to Customers	(4,645.69)	-	(4,645.69)	-	-	-
Income Statement	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.42	-	889.42	-	-	-
Income Statement	811002	Interest - Revolver	(5,915.88)	(5,200.06)	(11,115.94)	35.19	(660.55)	(625.36)
Income Statement	811003	Standby/Letter of Credit Fees	-	59,796.74	59,796.74	-	-	-
Income Statement	815001	Intercompany Interest Expense	17,428.11	3,333,901.16	3,351,329.27	1,990.36	428,566.54	430,556.90
Income Statement	816004	Interest - Other	29,579.30	26,003.43	55,582.73	(175.91)	3,065.48	2,889.57
Income Statement	817001	Interest Income - General	-	(179.39)	(179.39)	-	-	-
Income Statement	830001	AFUDC (for equity capital)	(214,913.32)	0.13	(214,913.19)	(42,503.68)	(0.20)	(42,503.88)
Income Statement	830001	Gain/Loss - Sale of Fixed Assets	(726.67)	(28,607.23)	(29,333.90)	-	(2,392.25)	(2,392.25)
Income Statement	842003	Other Gains and Losses	-	-	-	-	-	-
Income Statement	843003	CIAC Cross-Up Tax	-	-	-	-	-	-
Income Statement	910001	Federal Income Taxes	2,216,563.11	-	2,216,563.11	-	-	-
Income Statement	910002	State Income Taxes	-	-	-	-	-	-
Income Statement	920001	Deferred Federal Income Taxes	(195,620.73)	-	(195,620.73)	(3,524.59)	-	(3,524.59)
Income Statement	920002	Deferred State Income Taxes	143,992.00	-	143,992.00	-	-	-
Income Statement	920003	Investment Tax Credit Amortization	-	(519.00)	(519.00)	-	-	-

CAROLINA WATER SERVICE, INC. OF NORTH CAROLIN  
NCUC FORM W-1  
RATE CASE INFORMATION REPORT  
DOCKET NO. W-354, SUB 400  
ITEM 3(a) and 3(c)

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE THREE MONTHS ENDED APRIL 30, 2021 AND 2020

	Unaudited April 30, 2021	December 31, 2020		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	8,000,000	1.58%
Paid-in capital	223,265,034	223,265,034	Long-term debt (\$50M)	49,751,378	3.15%
Retained earnings	95,121,117	88,719,030	Long-term debt (\$50M)	49,743,015	3.35%
			Long-term debt (\$180M)	143,354,517	6.58%
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 318,386,261</b>	<b>\$ 311,984,174</b>	Long-term debt (\$100M)	99,567,750	52.39%
			Equity	318,386,261	47.61%
			<b>Total Capital</b>	<b>668,802,922</b>	<b>100.00%</b>
					<b>4.89%</b>
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,354,517	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,567,750	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,751,378	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,743,015	\$ 49,776,724			
Revolving Loan Balance	\$ 8,000,000	\$ 9,000,000			
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 350,416,661</b>	<b>\$ 351,454,483</b>			
Less-Current maturities	-	-			
<b>TOTAL LONG-TERM DEBT, NET</b>	<b>\$ 350,416,661</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION, exclusive of short-term financing</b>	<b>\$ 668,802,922</b>	<b>\$ 663,438,657</b>			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

CONSOLIDATED STATEMENTS OF CAPITALIZATION  
FOR THE FIVE MONTHS ENDED MAY 31, 2021 AND 2020

	Unaudited May 31, 2021	December 31, 2020		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	223,265,034	223,265,034			
Retained earnings	97,640,366	88,719,030			
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 320,905,510</b>	<b>\$ 311,984,174</b>			
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,358,054	\$ 143,340,372		1.58%	0.07%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,570,651	\$ 99,556,146		3.15%	0.44%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,753,659	\$ 49,781,241		3.35%	0.46%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,744,536	\$ 49,776,724		6.58%	2.62%
Revolving Loan Balance	\$ 17,000,000	9,000,000		52.83%	Debt 4.37%
				47.17%	Equity 1.21%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 359,426,900</b>	<b>\$ 351,454,483</b>			
Less-Current maturities	-	-			
<b>TOTAL LONG-TERM DEBT, NET</b>	<b>\$ 359,426,900</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION, exclusive of short-term financing</b>	<b>\$ 680,332,410</b>	<b>\$ 663,438,657</b>			<b>4.81%</b>

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE SIX MONTHS ENDED JUNE 30, 2021 AND 2020

	Unaudited June 30, 2021	December 31, 2020		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	10,000,000	1.58%
Paid-in capital	223,265,034	223,265,034	Long-term debt (\$50M)	49,755,940	3.15%
Retained earnings	100,814,559	88,719,030	Long-term debt (\$50M)	49,746,056	3.35%
			Long-term debt (\$180M)	143,361,590	6.58%
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 324,079,703</b>	<b>\$ 311,984,174</b>	Long-term debt (\$100M)	99,573,552	52.10%
			Equity	324,079,703	47.90%
			<b>Total Capital</b>	<b>676,516,842</b>	<b>100.00%</b>
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,361,590	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,573,552	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,755,940	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,746,056	\$ 49,776,724			
Revolving Loan Balance	\$ 10,000,000	\$ 9,000,000			
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 352,437,138</b>	<b>\$ 351,454,483</b>			
Less-Current maturities	-	-			
<b>TOTAL LONG-TERM DEBT, NET</b>	<b>\$ 352,437,138</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION, exclusive of short-term financing</b>	<b>\$ 676,516,842</b>	<b>\$ 663,438,657</b>			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE SEVEN MONTHS ENDED JULY 31, 2021 AND 2020

	Unaudited July 31, 2021	December 31, 2020		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	20,000,000	1.58%
Paid-in capital	223,265,034	223,265,034	Long-term debt (\$50M)	49,758,221	3.15%
Retained earnings	103,030,948	88,719,030	Long-term debt (\$50M)	49,747,577	3.35%
			Long-term debt (\$180M)	134,365,126	6.58%
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 326,296,092</b>	<b>\$ 311,984,174</b>	Long-term debt (\$100M)	99,576,453	52.00%
			Equity	326,296,092	48.00%
			<b>Total Capital</b>	<b>679,743,470</b>	<b>100.00%</b>
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,365,126	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,576,453	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,758,221	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,747,577	\$ 49,776,724			
Revolving Loan Balance	\$ 20,000,000	\$ 9,000,000			
<b>TOTAL DEBT</b>	<b>\$ 353,447,377</b>	<b>\$ 351,454,483</b>			
Less-Current maturities	-	-			
<b>TOTAL DEBT</b>	<b>\$ 353,447,377</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION</b>	<b>\$ 679,743,470</b>	<b>\$ 663,438,657</b>			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE EIGHT MONTHS ENDED AUGUST 31, 2021 AND 2020

	Unaudited August 31, 2021	December 31, 2020		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	223,265,034			
Retained earnings	105,231,477	88,719,030			
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 342,496,621</b>	<b>\$ 311,984,174</b>			
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,368,662	\$ 143,340,372		1.58%	0.08%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,579,354	\$ 99,556,146		3.15%	0.45%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,760,502	\$ 49,781,241		3.35%	0.48%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,749,097	\$ 49,776,724		6.58%	2.52%
Revolving Loan Balance	\$ 17,000,000	9,000,000		50.57%	1.24%
<b>TOTAL DEBT</b>	<b>\$ 350,457,616</b>	<b>\$ 351,454,483</b>		49.43%	4.76%
Less-Current maturities	-	-			
<b>TOTAL DEBT</b>	<b>\$ 350,457,616</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION</b>	<b>\$ 692,954,237</b>	<b>\$ 663,438,657</b>			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

The accompanying notes to consolidated financial statements are an integral part of these statements.

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021 AND 2020

	Unaudited September 30, 2021	December 31, 2020		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	223,265,034			
Retained earnings	106,887,809	88,719,030			
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 344,152,953</b>	<b>\$ 311,984,174</b>			
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,372,198	\$ 143,340,372		1.58%	0.04%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,582,255	\$ 99,556,146		3.15%	0.46%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,762,783	\$ 49,781,241		3.35%	0.49%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,750,618	\$ 49,776,724		6.58%	2.59%
Revolving Loan Balance	\$ 8,000,000	\$ 9,000,000		49.80%	4.37%
<b>TOTAL DEBT</b>	<b>\$ 341,467,855</b>	<b>\$ 351,454,483</b>		50.20%	1.27%
Less-Current maturities	-	-			
<b>TOTAL DEBT</b>	<b>\$ 341,467,855</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION</b>	<b>\$ 685,620,808</b>	<b>\$ 663,438,657</b>		100.00%	4.85%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*



CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE TEN MONTHS ENDED OCTOBER 31, 2021 AND 2020

	Unaudited October 31, 2021	December 31, 2020		Actual Rate	Blended Rates	
<b>COMMON SHAREHOLDERS' EQUITY:</b>						
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110				
Paid-in capital	237,265,034	223,265,034				
Retained earnings	108,465,939	88,719,030				
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 345,731,083</b>	<b>\$ 311,984,174</b>				
<b>LONG-TERM DEBT:</b>						
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,375,735	\$ 143,340,372				
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,585,156	\$ 99,556,146				
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,765,064	\$ 49,781,241				
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,752,139	\$ 49,776,724				
Revolving Loan Balance	\$ 8,000,000	9,000,000				
<b>TOTAL DEBT</b>	<b>\$ 341,478,093</b>	<b>\$ 351,454,483</b>				
Less-Current maturities	-	-				
<b>TOTAL DEBT</b>	<b>\$ 341,478,093</b>	<b>\$ 351,454,483</b>				
<b>CAPITALIZATION</b>	<b>\$ 687,209,177</b>	<b>\$ 663,438,657</b>				
			Libor	8,000,000	1.58%	0.04%
			Long-term debt (\$50M)	49,765,064	3.15%	0.46%
			Long-term debt (\$50M)	49,752,139	3.35%	0.49%
			Long-term debt (\$180M)	134,375,735	6.58%	2.59%
			Long-term debt (\$100M)	99,585,156	49.69%	Debt 4.37%
			Equity	345,731,083	50.31%	Equity 1.27%
			<b>Total Capital</b>	<b>687,209,177</b>	<b>100.00%</b>	<b>4.85%</b>

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

Carolina Water Service, Inc. of North Carolina  
W-354, Sub 400  
Test Year: March 31, 2022

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CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2021 AND 2020

	Unaudited November 30, 2021	December 31, 2020		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	223,265,034			
Retained earnings	109,217,520	88,719,030			
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 346,482,664</b>	<b>\$ 311,984,174</b>			
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,379,271	\$ 143,340,372		1.33%	0.05%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,588,057	\$ 99,556,146		3.15%	0.48%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,767,345	\$ 49,781,241		6.58%	2.55%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,753,659	\$ 49,776,724		50.00%	Debt 4.37%
Revolving Loan Balance	\$ 13,000,000	9,000,000		50.00%	Equity 1.26%
<b>TOTAL DEBT</b>	<b>\$ 346,488,332</b>	<b>\$ 351,454,483</b>			
Less-Current maturities	-	-			
<b>TOTAL DEBT</b>	<b>\$ 346,488,332</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION</b>	<b>\$ 692,970,997</b>	<b>\$ 663,438,657</b>			4.79%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

Carolina Water Service, Inc. of North Carolina  
W-354, Sub 400  
Test Year: March 31, 2022

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CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020

	Unaudited December 31, 2021	December 31, 2020		Actual Rate	Blended Rates	
<b>COMMON SHAREHOLDERS' EQUITY:</b>						
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110				
Paid-in capital	237,265,034	223,265,034				
Retained earnings	108,281,563	88,719,030				
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 345,546,707</b>	<b>\$ 311,984,174</b>				
<b>LONG-TERM DEBT:</b>						
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,382,807	\$ 143,340,372				
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,590,958	\$ 99,556,146				
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,769,626	\$ 49,781,241				
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,755,180	\$ 49,776,724				
Revolving Loan Balance	\$ 18,000,000	9,000,000				
<b>TOTAL DEBT</b>	<b>\$ 351,498,571</b>	<b>\$ 351,454,483</b>				
Less-Current maturities	-	-				
<b>TOTAL DEBT</b>	<b>\$ 351,498,571</b>	<b>\$ 351,454,483</b>				
<b>CAPITALIZATION</b>	<b>\$ 697,045,278</b>	<b>\$ 663,438,657</b>				
			Libor	18,000,000	1.33%	0.07%
			Long-term debt (\$50M)	49,769,626	3.15%	0.45%
			Long-term debt (\$50M)	49,755,180	3.35%	0.47%
			Long-term debt (\$180M)	134,382,807	6.58%	2.52%
			Long-term debt (\$100M)	99,590,958	50.43%	Debt 4.37%
			Equity	345,546,707	49.57%	Equity 1.24%
			<b>Total Capital</b>	<b>697,045,278</b>	<b>100.00%</b>	<b>4.74%</b>

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE ONE MONTH ENDED JANUARY 31, 2022 AND 2021

	Unaudited January 31, 2022	December 31, 2021		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110	Libor	28,000,000	1.33%
Paid-in capital	237,265,034	237,265,034	Long-term debt (\$50M)	49,771,907	3.15%
Retained earnings	109,757,478	108,281,563	Long-term debt (\$50M)	49,756,701	3.35%
			Long-term debt (\$180M)	134,386,343	6.58%
			Long-term debt (\$100M)	99,593,859	51.02%
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 347,022,622</b>	<b>\$ 345,546,707</b>	Equity	347,022,622	48.98%
			Total Capital	708,531,432	100.00%
					4.65%
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,386,343	\$ 143,340,372			
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,593,859	\$ 99,556,146			
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,771,907	\$ 49,781,241			
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,756,701	\$ 49,776,724			
Revolving Loan Balance	\$ 28,000,000	9,000,000			
<b>TOTAL DEBT</b>	<b>\$ 361,508,810</b>	<b>\$ 351,454,483</b>			
Less-Current maturities	-	-			
<b>TOTAL DEBT</b>	<b>\$ 361,508,810</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION</b>	<b>\$ 708,531,432</b>	<b>\$ 697,001,190</b>			

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION  
FOR THE TWO MONTHS ENDED FEBRUARY 28, 2022 AND 2021

	Unaudited February 28, 2022	December 31, 2021		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	237,265,034			
Retained earnings	111,201,893	108,281,563			
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 348,467,037</b>	<b>\$ 345,546,707</b>			
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,389,879	\$ 143,340,372		1.33%	0.12%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,596,760	\$ 99,556,146		3.15%	0.43%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,774,188	\$ 49,781,241		3.35%	0.45%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,758,221	\$ 49,776,724		6.58%	2.41%
Revolving Loan Balance	\$ 33,000,000	9,000,000		51.26%	1.19%
<b>TOTAL DEBT</b>	<b>\$ 366,519,049</b>	<b>\$ 351,454,483</b>		48.74%	4.37%
Less-Current maturities	-	-			
<b>TOTAL DEBT</b>	<b>\$ 366,519,049</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION</b>	<b>\$ 714,986,086</b>	<b>\$ 697,001,190</b>		100.00%	4.60%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION  
FOR THE THREE MONTHS ENDED MARCH 31, 2022 AND 2021

	Unaudited March 31, 2022	December 31, 2021		Actual Rate	Blended Rates
<b>COMMON SHAREHOLDERS' EQUITY:</b>					
Common shares, \$.10 par value; authorized and issued 1,100 shares	\$ 110	\$ 110			
Paid-in capital	237,265,034	237,265,034			
Retained earnings	112,506,786	108,281,563			
<b>TOTAL COMMON SHAREHOLDERS' EQUITY</b>	<b>\$ 349,771,930</b>	<b>\$ 345,546,707</b>			
<b>LONG-TERM DEBT:</b>					
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 134,393,416	\$ 143,340,372		1.70%	0.15%
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,599,661	\$ 99,556,146		3.15%	0.43%
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ 49,776,469	\$ 49,781,241		3.35%	0.45%
Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ 49,759,742	\$ 49,776,724		6.58%	2.41%
Revolving Loan Balance	\$ 33,000,000	9,000,000		51.17%	1.19%
			Debt	4.37%	
			Equity	48.83%	
<b>TOTAL DEBT</b>	<b>\$ 366,529,287</b>	<b>\$ 351,454,483</b>			
Less-Current maturities	-	-			
<b>TOTAL DEBT</b>	<b>\$ 366,529,287</b>	<b>\$ 351,454,483</b>			
<b>CAPITALIZATION</b>	<b>\$ 716,301,218</b>	<b>\$ 697,001,190</b>			4.64%

(1) Blended interest rate is calculated by dividing each note amount by total debt, multiplied by the interest rate on the note. The weighted rates are added together to calculate the total blended rate.

*The accompanying notes to consolidated financial statements are an integral part of these statements.*

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>April-21</b>	<b>Borrow/Int paid</b>	<b>Libor (04/01/21)</b>	<b>Libor (04/22/21)</b>	<b>Total</b>
	<b>Loan Activity:</b>			
Beg balance		0	0	0
4/1/2021	8,000,000	8,000,000		8,000,000
4/2/2021	-			8,000,000
4/3/2021	-			8,000,000
4/4/2021	-			8,000,000
4/5/2021	-			8,000,000
4/6/2021	-			8,000,000
4/7/2021	-			8,000,000
4/8/2021	-			8,000,000
4/9/2021	-			8,000,000
4/10/2021	-			8,000,000
4/11/2021	-			8,000,000
4/12/2021	-			8,000,000
4/13/2021	-			8,000,000
4/14/2021	-			8,000,000
4/15/2021	-			8,000,000
4/16/2021	-			8,000,000
4/17/2021	-			8,000,000
4/18/2021	-			8,000,000
4/19/2021	-			8,000,000
4/20/2021	-			8,000,000
4/21/2021	-			8,000,000
4/22/2021	8,000,000		8,000,000	16,000,000
4/23/2021	-			16,000,000
4/24/2021	-			16,000,000
4/25/2021	-			16,000,000
4/26/2021	-			16,000,000
4/27/2021	-			16,000,000
4/28/2021	-			16,000,000
4/29/2021	-			16,000,000
4/30/2021	(8,000,000)	(8,000,000)		8,000,000
End balance		<u>0</u>	<u>8,000,000</u>	<u>0</u>
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Borrow on/ Interest paid up to</b>		04/30/21	04/22/21	
<b>days to accrue</b>		0	8	
<b>all-in rate</b>		1.5750%	1.5750%	
<b>total Interest to accrue</b>		<u>-</u>	<u>2,800.00</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>2,800.00</u>
<b>days in current month</b>		<u>0</u>	<u>8</u>	
<b>this month accrual</b>		<u>-</u>	<u>2,800.00</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>2,800.00</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.00%	1.58%	0.00%
				0.00%
				1.58%

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

May-21	Borrow/Int paid	Libor (04/22/21)	Libor (05/28/21)	Total
	<b>Loan Activity:</b>			
Beg balance		8,000,000	0	8,000,000
5/1/2021	-			8,000,000
5/2/2021	-			8,000,000
5/3/2021	-			8,000,000
5/4/2021	-			8,000,000
5/5/2021	-			8,000,000
5/6/2021	-			8,000,000
5/7/2021	-			8,000,000
5/8/2021	-			8,000,000
5/9/2021	-			8,000,000
5/10/2021	-			8,000,000
5/11/2021	-			8,000,000
5/12/2021	-			8,000,000
5/13/2021	-			8,000,000
5/14/2021	-			8,000,000
5/15/2021	-			8,000,000
5/16/2021	-			8,000,000
5/17/2021	-			8,000,000
5/18/2021	-			8,000,000
5/19/2021	-			8,000,000
5/20/2021	-			8,000,000
5/21/2021	-			8,000,000
5/22/2021	-			8,000,000
5/23/2021	-			8,000,000
5/24/2021	-			8,000,000
5/25/2021	-			8,000,000
5/26/2021	-			8,000,000
5/27/2021	-			8,000,000
5/28/2021	9,000,000		9,000,000	17,000,000
5/29/2021	-			17,000,000
5/30/2021	-			17,000,000
5/31/2021	-			17,000,000
End balance		<u>8,000,000</u>	<u>9,000,000</u>	<u>0</u> <u>0</u>
<b>Borrow on/ Interest paid up to</b>		05/27/21	05/27/21	
<b>days to accrue</b>		4	3	0      0
<b>all-in rate</b>		1.5750%	1.5750%	
<b>total interest to accrue</b>		<u>1,400.00</u>	<u>1,181.25</u>	<u>-</u> <u>-</u> <u>2,581.25</u>
<b>days in current month</b>		4	3	0      0
<b>this month accrual</b>		<u>1,400.00</u>	<u>1,181.25</u>	<u>-</u> <u>-</u> <u>2,581.25</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.74%	0.83%	0.00%      0.00%      1.58%



**CHASE - BANK NOTES OUTSTANDING**  
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Interest is paid on expiration day even if loan was repriced

<b>June-21</b>	<b>Borrow/Int paid</b>	<b>Libor (04/22/21)</b>	<b>Libor (05/28/21)</b>	<b>Libor (06/15/21)</b>	<b>Total</b>
	<b>Loan Activity:</b>				
Beg balance		8,000,000	9,000,000	0	17,000,000
6/1/2021	-				17,000,000
6/2/2021	-				17,000,000
6/3/2021	-				17,000,000
6/4/2021	-				17,000,000
6/5/2021	-				17,000,000
6/6/2021	-				17,000,000
6/7/2021	-				17,000,000
6/8/2021	-				17,000,000
6/9/2021	-				17,000,000
6/10/2021	-				17,000,000
6/11/2021	-				17,000,000
6/12/2021	-				17,000,000
6/13/2021	-				17,000,000
6/14/2021	-				17,000,000
6/15/2021	10,000,000			10,000,000	27,000,000
6/16/2021	-				27,000,000
6/17/2021	-				27,000,000
6/18/2021	-				27,000,000
6/19/2021	-				27,000,000
6/20/2021	-				27,000,000
6/21/2021	-				27,000,000
6/22/2021	-				27,000,000
6/23/2021	-				27,000,000
6/24/2021	-				27,000,000
6/25/2021	-				27,000,000
6/26/2021	-				27,000,000
6/27/2021	-				27,000,000
6/28/2021	-				27,000,000
6/29/2021	-				27,000,000
6/30/2021	(17,000,000)	(8,000,000)	(9,000,000)		10,000,000
End balance		<u>0</u>	<u>0</u>	<u>10,000,000</u>	<u>0</u>
<b>Borrow on/ Interest paid up to</b>		05/27/21	05/27/21	06/15/21	
<b>days to accrue</b>		0	0	15	0
<b>all-in rate</b>		1.5750%	1.5750%	1.5750%	
<b>total Interest to accrue</b>		<u>-</u>	<u>-</u>	<u>6,562.50</u>	<u>-</u>
					<u>6,562.50</u>
<b>days in current month</b>		<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>
<b>this month accrual</b>		<u>-</u>	<u>-</u>	<u>6,562.50</u>	<u>-</u>
					<u>6,562.50</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.00%	0.00%	1.58%	0.00%
					<b>1.58%</b>

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

July-21	Borrow/Int paid	Libor (06/15/21)	Libor (07/15/21)	Total
	<b>Loan Activity:</b>			
Beg balance		10,000,000	0	10,000,000
7/1/2021	-			10,000,000
7/2/2021	-			10,000,000
7/3/2021	-			10,000,000
7/4/2021	-			10,000,000
7/5/2021	-			10,000,000
7/6/2021	-			10,000,000
7/7/2021	-			10,000,000
7/8/2021	-			10,000,000
7/9/2021	-			10,000,000
7/10/2021	-			10,000,000
7/11/2021	-			10,000,000
7/12/2021	-			10,000,000
7/13/2021	-			10,000,000
7/14/2021	-			10,000,000
7/15/2021	10,000,000		10,000,000	20,000,000
7/16/2021	-			20,000,000
7/17/2021	-			20,000,000
7/18/2021	-			20,000,000
7/19/2021	-			20,000,000
7/20/2021	-			20,000,000
7/21/2021	-			20,000,000
7/22/2021	-			20,000,000
7/23/2021	-			20,000,000
7/24/2021	-			20,000,000
7/25/2021	-			20,000,000
7/26/2021	-			20,000,000
7/27/2021	-			20,000,000
7/28/2021	-			20,000,000
7/29/2021	-			20,000,000
7/30/2021	-			20,000,000
7/31/2021	-			20,000,000
End balance		<u>10,000,000</u>	<u>10,000,000</u>	<u>0</u>
				<u>0</u>
<b>Borrow on/ Interest paid up to</b>		07/15/21	07/15/21	
<b>days to accrue</b>		16	16	0
<b>all-in rate</b>		1.5750%	1.5750%	-
<b>total Interest to accrue</b>		<u>7,000.00</u>	<u>7,000.00</u>	<u>-</u>
				<u>14,000.00</u>
<b>days in current month</b>		16	16	0
<b>this month accrual</b>		<u>7,000.00</u>	<u>7,000.00</u>	<u>-</u>
				<u>14,000.00</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.79%	0.79%	0.00%
				0.00%
				<b>1.58%</b>

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>August-21</b>	<b>Borrow/Int paid</b>	<b>Libor (06/15/21)</b>	<b>Libor (07/15/21)</b>	<b>Total</b>
	<b>Loan Activity:</b>			
Beg balance		10,000,000	10,000,000	20,000,000
8/1/2021	-			20,000,000
8/2/2021	-			20,000,000
8/3/2021	-			20,000,000
8/4/2021	-			20,000,000
8/5/2021	-			20,000,000
8/6/2021	-			20,000,000
8/7/2021	-			20,000,000
8/8/2021	-			20,000,000
8/9/2021	-			20,000,000
8/10/2021	-			20,000,000
8/11/2021	-			20,000,000
8/12/2021	(3,000,000)	(3,000,000)		17,000,000
8/13/2021	-			17,000,000
8/14/2021	-			17,000,000
8/15/2021	-			17,000,000
8/16/2021	-			17,000,000
8/17/2021	-			17,000,000
8/18/2021	-			17,000,000
8/19/2021	-			17,000,000
8/20/2021	-			17,000,000
8/21/2021	-			17,000,000
8/22/2021	-			17,000,000
8/23/2021	-			17,000,000
8/24/2021	-			17,000,000
8/25/2021	-			17,000,000
8/26/2021	-			17,000,000
8/27/2021	-			17,000,000
8/28/2021	-			17,000,000
8/29/2021	-			17,000,000
8/30/2021	-			17,000,000
8/31/2021	-			17,000,000
End balance		<u>7,000,000</u>	<u>10,000,000</u>	<u>0</u> <u>0</u>
<b>Borrow on/ Interest paid up to</b>		08/15/21	08/15/21	
<b>days to accrue</b>		16	16	0 0
<b>all-in rate</b>		1.5750%	1.5750%	
<b>total Interest to accrue</b>		<u>4,900.00</u>	<u>7,000.00</u>	<u>-</u> <u>-</u> <u>11,900.00</u>
<b>days in current month</b>		16	16	0 0
<b>this month accrual</b>		<u>4,900.00</u>	<u>7,000.00</u>	<u>-</u> <u>-</u> <u>11,900.00</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.65%	0.93%	0.00% 0.00% <b>1.58%</b>

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>September-21</b>	<b>Borrow/Int paid</b>	<b>Libor (06/15/21)</b>	<b>Libor (07/15/21)</b>	<b>Libor (09/15/21)</b>	<b>Total</b>
	<b>Loan Activity:</b>				
Beg balance		7,000,000	10,000,000	0	17,000,000
9/1/2021	-				17,000,000
9/2/2021	-				17,000,000
9/3/2021	-				17,000,000
9/4/2021	-				17,000,000
9/5/2021	-				17,000,000
9/6/2021	-				17,000,000
9/7/2021	-				17,000,000
9/8/2021	-				17,000,000
9/9/2021	-				17,000,000
9/10/2021	-				17,000,000
9/11/2021	-				17,000,000
9/12/2021	-				17,000,000
9/13/2021	-				17,000,000
9/14/2021	(15,000,000)	(5,000,000)	(10,000,000)		2,000,000
9/15/2021	-				2,000,000
9/16/2021	-				2,000,000
9/17/2021	-				2,000,000
9/18/2021	-				2,000,000
9/19/2021	-				2,000,000
9/20/2021	-				2,000,000
9/21/2021	-				2,000,000
9/22/2021	-				2,000,000
9/23/2021	-				2,000,000
9/24/2021	-				2,000,000
9/25/2021	-				2,000,000
9/26/2021	-				2,000,000
9/27/2021	-				2,000,000
9/28/2021	-				2,000,000
9/29/2021	-				2,000,000
9/30/2021	6,000,000			6,000,000	8,000,000
End balance		<u>2,000,000</u>	<u>0</u>	<u>6,000,000</u>	<u>0</u>
<b>Borrow on/ Interest paid up to</b>		09/15/21	09/15/21	09/30/21	
<b>days to accrue</b>		15	0	1	0
<b>all-in rate</b>		1.5750%	1.5750%	1.5750%	-
<b>total Interest to accrue</b>		<u>1,312.50</u>	<u>-</u>	<u>262.50</u>	<u>-</u>
					<u>1,575.00</u>
<b>days in current month</b>		15	0	1	0
<b>this month accrual</b>		<u>1,312.50</u>	<u>-</u>	<u>262.50</u>	<u>-</u>
					<u>1,575.00</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.39%	0.00%	1.18%	0.00%
					<b>1.58%</b>

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>October-21</b>	<b>Borrow/Int paid</b>	<b>Libor (06/15/21)</b>	<b>Libor (09/15/21)</b>	<b>Total</b>	
	<b>Loan Activity:</b>				
Beg balance		2,000,000	6,000,000		8,000,000
10/1/2021	-				8,000,000
10/2/2021	-				8,000,000
10/3/2021	-				8,000,000
10/4/2021	-				8,000,000
10/5/2021	-				8,000,000
10/6/2021	-				8,000,000
10/7/2021	-				8,000,000
10/8/2021	-				8,000,000
10/9/2021	-				8,000,000
10/10/2021	-				8,000,000
10/11/2021	-				8,000,000
10/12/2021	-				8,000,000
10/13/2021	-				8,000,000
10/14/2021	-				8,000,000
10/15/2021	-				8,000,000
10/16/2021	-				8,000,000
10/17/2021	-				8,000,000
10/18/2021	-				8,000,000
10/19/2021	-				8,000,000
10/20/2021	-				8,000,000
10/21/2021	-				8,000,000
10/22/2021	-				8,000,000
10/23/2021	-				8,000,000
10/24/2021	-				8,000,000
10/25/2021	-				8,000,000
10/26/2021	-				8,000,000
10/27/2021	-				8,000,000
10/28/2021	-				8,000,000
10/29/2021	-				8,000,000
10/30/2021	-				8,000,000
10/31/2021	-				8,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>0</u>	<u>0</u>
<b>Borrow on/ Interest paid up to</b>		10/17/21	10/28/21		
<b>days to accrue</b>		14	3	0	0
<b>all-in rate</b>		1.5750%	1.5750%		
<b>total interest to accrue</b>		<u>1,225.00</u>	<u>787.50</u>	<u>-</u>	<u>-</u>
					<u>2,012.50</u>
<b>days in current month</b>		14	3	0	0
<b>this month accrual</b>		<u>1,225.00</u>	<u>787.50</u>	<u>-</u>	<u>-</u>
					<u>2,012.50</u>
(1) ending balance divided by total balance multiplied by all-in rate		0.39%	1.18%	0.00%	0.00%
					1.58%

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>November-21</b>	<b>Borrow/Int paid</b>	<b>Libor (06/15/21)</b>	<b>Libor (09/15/21)</b>	<b>Libor (11/30/21)</b>	<b>Total</b>
	<b>Loan Activity:</b>				
Beg balance		2,000,000	6,000,000	0	8,000,000
11/1/2021	-				8,000,000
11/2/2021	-				8,000,000
11/3/2021	-				8,000,000
11/4/2021	-				8,000,000
11/5/2021	-				8,000,000
11/6/2021	-				8,000,000
11/7/2021	-				8,000,000
11/8/2021	-				8,000,000
11/9/2021	-				8,000,000
11/10/2021	-				8,000,000
11/11/2021	-				8,000,000
11/12/2021	-				8,000,000
11/13/2021	-				8,000,000
11/14/2021	-				8,000,000
11/15/2021	-				8,000,000
11/16/2021	-				8,000,000
11/17/2021	-				8,000,000
11/18/2021	-				8,000,000
11/19/2021	-				8,000,000
11/20/2021	-				8,000,000
11/21/2021	-				8,000,000
11/22/2021	-				8,000,000
11/23/2021	-				8,000,000
11/24/2021	-				8,000,000
11/25/2021	-				8,000,000
11/26/2021	-				8,000,000
11/27/2021	-				8,000,000
11/28/2021	-				8,000,000
11/29/2021	-				8,000,000
11/30/2021	5,000,000			5,000,000	13,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>0</u>
<b>Borrow on / Interest paid up to</b>		11/17/21	11/29/21	11/30/21	
<b>days to accrue</b>		13	1	0	0
<b>all-in rate</b>		1.3250%	1.3250%	1.3250%	
<b>total Interest to accrue</b>		<u>956.94</u>	<u>220.83</u>	<u>-</u>	<u>1,177.78</u>
<b>days in current month</b>		13	1	0	0
<b>this month accrual</b>		<u>956.94</u>	<u>220.83</u>	<u>-</u>	<u>1,177.78</u>
(1) ending balance divided by total balance multiplied by		0.20%	0.61%	0.51%	0.00%
					<b>1.33%</b>

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>December-21</b>	<b>Borrow/Int paid</b>	<b>Libor (06/15/21)</b>	<b>Libor (09/15/21)</b>	<b>Libor (11/30/21)</b>	<b>Libor (12/31/21)</b>	<b>Total</b>
	<b>Loan Activity:</b>					
Beg balance		2,000,000	6,000,000	5,000,000	0	13,000,000
12/1/2021	-					13,000,000
12/2/2021	-					13,000,000
12/3/2021	-					13,000,000
12/4/2021	-					13,000,000
12/5/2021	-					13,000,000
12/6/2021	-					13,000,000
12/7/2021	-					13,000,000
12/8/2021	-					13,000,000
12/9/2021	-					13,000,000
12/10/2021	-					13,000,000
12/11/2021	-					13,000,000
12/12/2021	-					13,000,000
12/13/2021	-					13,000,000
12/14/2021	-					13,000,000
12/15/2021	-					13,000,000
12/16/2021	-					13,000,000
12/17/2021	-					13,000,000
12/18/2021	-					13,000,000
12/19/2021	-					13,000,000
12/20/2021	-					13,000,000
12/21/2021	-					13,000,000
12/22/2021	-					13,000,000
12/23/2021	-					13,000,000
12/24/2021	-					13,000,000
12/25/2021	-					13,000,000
12/26/2021	-					13,000,000
12/27/2021	-					13,000,000
12/28/2021	-					13,000,000
12/29/2021	-					13,000,000
12/30/2021	-					13,000,000
12/31/2021	5,000,000				5,000,000	18,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	
<b>Borrow on/ Interest paid up to</b>		12/19/21	12/30/21	12/30/21	12/31/21	
<b>days to accrue</b>		12	1	1	0	
<b>all-in rate</b>		1.3250%	1.3250%	1.3250%	1.3250%	
<b>total Interest to accrue</b>		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>-</u>	<u>1,288.19</u>
<b>days in current month</b>		12	1	1	0	
<b>this month accrual</b>		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>-</u>	<u>1,288.19</u>
(1) ending balance divided by total balance multiplied by		0.15%	0.44%	0.37%	0.37%	1.33%

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>January-22</b>	<b>Borrow/Int paid</b>	<b>Libor (06/15/21)</b>	<b>Libor (09/15/21)</b>	<b>Libor (11/30/21)</b>	<b>Libor (12/31/21)</b>	<b>Libor (1/19/22)</b>	<b>Total</b>
<b>Loan Activity:</b>							
Beg balance		2,000,000	6,000,000	5,000,000	5,000,000	0	18,000,000
1/1/2022	-						18,000,000
1/2/2022	-						18,000,000
1/3/2022	-						18,000,000
1/4/2022	-						18,000,000
1/5/2022	-						18,000,000
1/6/2022	-						18,000,000
1/7/2022	-						18,000,000
1/8/2022	-						18,000,000
1/9/2022	-						18,000,000
1/10/2022	-						18,000,000
1/11/2022	-						18,000,000
1/12/2022	-						18,000,000
1/13/2022	-						18,000,000
1/14/2022	-						18,000,000
1/15/2022	-						18,000,000
1/16/2022	-						18,000,000
1/17/2022	-						18,000,000
1/18/2022	-						18,000,000
1/19/2022	10,000,000					10,000,000	28,000,000
1/20/2022	-						28,000,000
1/21/2022	-						28,000,000
1/22/2022	-						28,000,000
1/23/2022	-						28,000,000
1/24/2022	-						28,000,000
1/25/2022	-						28,000,000
1/26/2022	-						28,000,000
1/27/2022	-						28,000,000
1/28/2022	-						28,000,000
1/29/2022	-						28,000,000
1/30/2022	-						28,000,000
1/31/2022	-						28,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>10,000,000</u>	
<b>Borrow on / Interest paid up to</b>							
<b>days to accrue</b>		01/19/22	01/30/22	01/30/22	01/30/22	01/19/22	
<b>all-in rate</b>		12	1	1	1	13	
<b>total Interest to accrue</b>		<u>1.3250%</u>	<u>1.3250%</u>	<u>1.3250%</u>	<u>1.3250%</u>	<u>1.3250%</u>	
		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,784.72</u>	<u>6,256.94</u>
<b>days in current month</b>		12	1	1	1	13	
<b>this month accrual</b>		<u>883.33</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,784.72</u>	<u>6,256.94</u>

(1) ending balance divided by total balance multiplied by 0.09% 0.28% 0.24% 0.24% 0.47% 1.33%



**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

<b>February-22</b>	<b>Borrow/Int paid</b>	<b>Libor (06/15/21)</b>	<b>Libor (09/15/21)</b>	<b>Libor (11/30/21)</b>	<b>Libor (12/31/21)</b>	<b>Libor (1/19/22)</b>	<b>Libor (2/18/22)</b>	<b>Total</b>
<b>Loan Activity:</b>								
Beg balance	-	2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	0	28,000,000
2/1/2022	-							28,000,000
2/2/2022	-							28,000,000
2/3/2022	-							28,000,000
2/4/2022	-							28,000,000
2/5/2022	-							28,000,000
2/6/2022	-							28,000,000
2/7/2022	-							28,000,000
2/8/2022	-							28,000,000
2/9/2022	-							28,000,000
2/10/2022	-							28,000,000
2/11/2022	-							28,000,000
2/12/2022	-							28,000,000
2/13/2022	-							28,000,000
2/14/2022	-							28,000,000
2/15/2022	-							28,000,000
2/16/2022	-							28,000,000
2/17/2022	-							28,000,000
2/18/2022	5,000,000						5,000,000	33,000,000
2/19/2022	-							33,000,000
2/20/2022	-							33,000,000
2/21/2022	-							33,000,000
2/22/2022	-							33,000,000
2/23/2022	-							33,000,000
2/24/2022	-							33,000,000
2/25/2022	-							33,000,000
2/26/2022	-							33,000,000
2/27/2022	-							33,000,000
2/28/2022	-							33,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>10,000,000</u>	<u>5,000,000</u>	
<b>Borrow on / Interest paid up to</b>		02/17/22	02/27/22	02/27/22	02/27/22	02/17/22	02/18/22	
<b>days to accrue</b>		11	1	1	1	11	10	
<b>all-in rate</b>		1.3250%	1.3250%	1.3250%	1.3250%	1.3250%	1.3250%	
<b>total interest to accrue</b>		<u>809.72</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,048.61</u>	<u>1,840.28</u>	<u>7,287.50</u>
<b>days in current month</b>		11	1	1	1	11	10	
<b>this month accrual</b>		<u>809.72</u>	<u>220.83</u>	<u>184.03</u>	<u>184.03</u>	<u>4,048.61</u>	<u>1,840.28</u>	<u>7,287.50</u>

(1) ending balance divided by total balance multiplied by      0.08%      0.24%      0.20%      0.20%      0.40%      0.20%      1.33%

**CHASE - BANK NOTES OUTSTANDING**  
GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

March-22	Borrow /Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Libor (1/19/22)	Libor (2/18/22)	Total
	<b>Loan Activity:</b>							
Beg balance		2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	5,000,000	33,000,000
3/1/2022	-							33,000,000
3/2/2022	-							33,000,000
3/3/2022	-							33,000,000
3/4/2022	-							33,000,000
3/5/2022	-							33,000,000
3/6/2022	-							33,000,000
3/7/2022	-							33,000,000
3/8/2022	-							33,000,000
3/9/2022	-							33,000,000
3/10/2022	-							33,000,000
3/11/2022	-							33,000,000
3/12/2022	-							33,000,000
3/13/2022	-							33,000,000
3/14/2022	-							33,000,000
3/15/2022	-							33,000,000
3/16/2022	-							33,000,000
3/17/2022	-							33,000,000
3/18/2022	-							33,000,000
3/19/2022	-							33,000,000
3/20/2022	-							33,000,000
3/21/2022	-							33,000,000
3/22/2022	-							33,000,000
3/23/2022	-							33,000,000
3/24/2022	-							33,000,000
3/25/2022	-							33,000,000
3/26/2022	-							33,000,000
3/27/2022	-							33,000,000
3/28/2022	-							33,000,000
3/29/2022	-							33,000,000
3/30/2022	-							33,000,000
3/31/2022	-							33,000,000
End balance		<u>2,000,000</u>	<u>6,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>10,000,000</u>	<u>5,000,000</u>	
<b>Borrow on/ Interest paid up to</b>								
<b>days to accrue</b>		03/17/22	03/30/22	03/30/22	03/30/22	03/17/22	03/17/22	
<b>all-in rate</b>		14	1	1	1	14	14	
<b>total Interest to accrue</b>		1.7000%	1.7000%	1.7000%	1.7000%	1.7000%	1.7000%	
		<u>1,322.22</u>	<u>283.33</u>	<u>236.11</u>	<u>236.11</u>	<u>6,611.11</u>	<u>3,305.56</u>	<u>11,994.44</u>
<b>days in current month</b>		14	1	1	1	14	14	
<b>this month accrual</b>		<u>1,322.22</u>	<u>283.33</u>	<u>236.11</u>	<u>236.11</u>	<u>6,611.11</u>	<u>3,305.56</u>	<u>11,994.44</u>

(1) ending balance divided by total balance multiplied by      0.10%      0.31%      0.26%      0.26%      0.52%      0.26%      1.70%

Carolina Water Service, Inc. of North Carolina  
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Date	Balance	Rate
Apr-21	\$ 8,000,000	1.58%
May-21	\$ 17,000,000	1.58%
Jun-21	\$ 10,000,000	1.58%
Jul-21	\$ 20,000,000	1.58%
Aug-21	\$ 17,000,000	1.58%
Sep-21	\$ 8,000,000	1.58%
Oct-21	\$ 8,000,000	1.58%
Nov-21	\$ 13,000,000	1.33%
Dec-21	\$ 18,000,000	1.33%
Jan-22	\$ 28,000,000	1.33%
Feb-22	\$ 33,000,000	1.33%
Mar-22	\$ 33,000,000	1.70%
Average	\$ 17,750,000	1.50%

CAROLINA WATER SERVICE, INC. OF NORTH  
CAROLINA  
NCUC FORM W-1  
RATE CASE INFORMATION REPORT  
DOCKET NO. W-354, SUB 400

ITEM 3(b)

**RESPONSE FILED AS CONFIDENTIAL**

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA  
NCUC FORM W-1  
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ITEM 4(a)

Line No.	Cost Allocations	TY End		Pro-Forma		Description
		Amount	%	Amount	%	
<b>Total Utilities, Inc ERC Count</b>						
1	Water	189,200.73	61.14%	185,908.98	60.94%	Total ERC count for Utilities, Inc. by operating system type.
2	Sewer	120,254.52	38.86%	119,149.27	39.06%	
3	Gas	-	0.00%	-	0.00%	
4	Total	309,455.25	100.00%	305,058.25	100.00%	
<b>Total SVP East Region ERC Count</b>						
5	Water	91,618.03	57.19%	89,122.03	56.76%	Total ERC count for the SVP East Region (Florida, North Carolina, and South Carolina) for Utilities, Inc. by operating system type.
6	Sewer	68,583.94	42.81%	67,893.44	43.24%	
7	Total	160,201.97	100.00%	157,015.47	100.00%	
<b>Total Atlantic Region ERC Count</b>						
8	Water	54,553.23	61.16%	52,057.23	60.52%	Total ERC count for the Atlantic Region (North and South Carolina) for Utilities, Inc. by operating system type.
9	Sewer	34,649.84	38.84%	33,959.34	39.48%	
10	Total	89,203.07	100.00%	86,016.57	100.00%	
<b>Total NC Regulated COs ERC Count</b>						
11	Water	35,457.88	61.86%	32,961.88	60.89%	Total ERC count for North Carolina Regulated Companies by operating system type.
12	Sewer	21,865.39	38.14%	21,174.89	39.11%	
13	Total	57,323.27	100.00%	54,136.77	100.00%	
<b>Total CWSNC Uniform ERC Count</b>						
14	Water	31,247.38	64.01%	29,426.38	62.63%	Used for allocating cost between Bradfield Farms/Fairfield Harbor/ Treasure Cove Rate Group
15	Sewer	17,567.70	35.99%	17,555.95	37.37%	
16	Total	48,815.08	100.00%	46,982.33	100.00%	
<b>Total BF/FH/TC ERC Count</b>						
17	Water	4,210.50	49.49%	3,535.50	49.42%	Used for allocating cost between Bradfield Farms/Fairfield Harbor/ Treasure Cove Rate Group
18	Sewer	4,297.69	50.51%	3,618.94	50.58%	
19	Total	8,508.19	100.00%	7,154.44	100.00%	
<b>CWS Uniform as % of Total UI</b>						
20	Water	16.52%		15.83%		Used for allocating cost from Water Service Corp. (WSC) to CWSNC Uniform Rate Group
21	Sewer	14.61%		14.73%		
22	Total	15.77%		15.40%		
<b>BF/FH/TC as % of Total UI</b>						
23	Water	2.23%		1.90%		Used for allocating cost from Water Service Corp. (WSC) to BF/FH/TC Rate Group
24	Sewer	3.57%		3.04%		
25	Total	2.75%		2.35%		
<b>CWS Uniform as % of SVP East Region</b>						
26	Water	34.11%		33.02%		Used in the Tier 2 allocation process for Salary and Wages, and Employment Taxes for SVP East regional Leadership employees to CWSNC Uniform Rate Group
27	Sewer	25.61%		25.86%		
28	Total	30.47%		29.92%		
<b>BF/FH/TC as % of SVP East Region</b>						
29	Water	4.60%		3.97%		Used in the Tier 2 allocation process for Salary and Wages, and Employment Taxes for SVP East regional Leadership employees to BF/FH/TC Rate Group
30	Sewer	6.27%		5.33%		
31	Total	5.31%		4.56%		
<b>CWS Uniform as % of Atlantic Region</b>						
32	Water	57.28%		56.53%		Used for allocating cost from Atlantic Regional Cost Center to CWSNC Uniform Rate Group
33	Sewer	50.70%		51.70%		
34	Total	54.72%		54.62%		
<b>BF/FH/TC as % of Atlantic Region</b>						
35	Water	7.72%		6.79%		Used for allocating cost from Atlantic Regional Cost Center to BF/FH/TC Rate Group
36	Sewer	12.40%		10.66%		
37	Total	9.54%		8.32%		
<b>CWS Uniform as % of NC Regulated COs</b>						
38	Water	88.13%		89.27%		Used for allocating cost between NC Regulated Companies to CWSNC Uniform Rate Group
39	Sewer	80.34%		82.91%		
40	Total	85.16%		86.78%		
<b>BF/FH/TC as % of NC Regulated COs</b>						
41	Water	11.87%		10.73%		Used for allocating cost between NC Regulated Companies to BF/FH/TC Rate Group
42	Sewer	19.66%		17.09%		
43	Total	14.84%		13.22%		
<b>NC % by Rate Division</b>						
44	Uniform Water	54.51%		54.36%		Used for allocating cost between CWSNC Uniform and BF/FH/TC Rate Groups
45	Uniform Sewer	30.65%		32.43%		
46	BF/FH/TC Water	7.35%		6.53%		
47	BF/FH/TC Sewer	7.50%		6.68%		
48	Total	100.00%		100.00%		

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA  
NCUC FORM W-1  
RATE CASE INFORMATION REPORT  
DOCKET NO. W-354, SUB 400  
ITEM 4(b)  
**RESPONSE FILED AS CONFIDENTIAL**

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA  
NCUC FORM W-1  
RATE CASE INFORMATION REPORT  
DOCKET NO. W-354, SUB 400  
ITEM 5



Carolina Water Service, Inc. of North Carolina  
W-354, Sub 400  
Test Year : March 31, 2022  
W1-5

Corix Regulated Utilities (US) Inc

		2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022
NARUC Summary	Accounts	April	May	June	July	August	September	October	November	December	January	February	March
	101 Plant in service	1,286,557,294	1,296,999,553	1,304,304,212	1,308,442,228	1,311,748,572	1,309,725,787	1,314,301,100	1,318,957,871	1,330,224,307	1,340,701,356	1,349,501,282	1,284,292,017
	102 Utility Plant Leased to others	-	-	-	-	-	-	-	-	-	-	-	-
	103 Property Held for future use	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627
	104 Utility plant Purchased or sold	303,395	(77)	(77)	-	-	-	-	-	-	-	-	0
	105 CWIP	40,740,227	32,644,897	32,186,388	36,394,444	40,994,187	46,168,501	48,685,088	54,196,245	58,742,351	49,141,205	45,258,808	38,474,171
	106 Completed Construction not classified	158,141	(47,437)	(142,898)	(118,991)	(94,729)	(27,711)	259,628	(52,606)	687,476	242,992	269,694	447,366
	108 Depreciation Reserve	(427,997,413)	(427,503,802)	(430,565,192)	(433,866,127)	(437,171,806)	(433,687,159)	(435,378,856)	(438,588,550)	(441,252,195)	(442,564,457)	(444,543,254)	(426,178,575)
	114 PAA	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)	(39,380,694)
	115 Amortization of PAA	35,861,005	35,958,735	36,056,464	36,154,193	36,251,923	36,349,652	36,447,381	36,545,110	36,642,839	36,740,569	36,838,298	35,763,276
	Unamortized ITC pre 1971	-	-	-	-	-	-	-	-	-	-	-	-
	255 Unamortized ITC Post 1971	(574,678)	(572,485)	(570,293)	(568,101)	(565,908)	(563,716)	(561,524)	(559,331)	(557,139)	(554,947)	(552,754)	(673,314)
	190 Accumulated Deferred Income Taxes	(60,136,670)	(61,041,210)	(62,188,896)	(63,017,389)	(63,816,617)	(64,423,749)	(64,997,176)	(65,240,165)	(65,662,577)	(65,919,924)	(66,172,076)	(66,427,046)
	Short Term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
	Interest on Short term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
	271 CIAC	(348,356,097)	(350,226,643)	(350,914,259)	(351,311,890)	(352,505,723)	(353,251,604)	(355,292,410)	(355,983,259)	(357,888,375)	(358,223,033)	(358,206,273)	(347,777,833)
	272 Accumulated Amortization of CIAC	154,712,101	155,468,041	156,224,873	156,982,767	157,741,612	158,502,018	159,282,909	160,166,044	160,926,405	161,686,971	162,447,450	153,826,018

North Carolina Regulated Companies:

		2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022
NARUC Summary	Accounts	April	May	June	July	August	September	October	November	December	January	February	March
	101 Plant in service	252,658,293	252,622,348	253,734,185	254,561,094	255,322,551	255,790,948	257,630,178	258,483,344	260,317,870	261,399,269	262,358,281	252,104,098
	102 Utility Plant Leased to others	-	-	-	-	-	-	-	-	-	-	-	-
	103 Property Held for future use	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)
	104 Utility plant Purchased or sold	-	-	-	-	-	-	-	-	-	-	-	-
	105 CWIP	2,210,048	2,865,122	2,666,520	2,923,867	4,245,536	5,310,134	5,149,183	6,416,861	9,095,663	8,094,742	8,117,690	2,012,975
	106 Completed Construction not classified	(22,798)	(37,698)	(10,661)	(9,411)	(11,526)	(81,468)	(17,549)	(20,267)	2,947	(33,456)	(33,456)	29,150
	108 Depreciation Reserve	(67,127,238)	(67,236,528)	(67,701,994)	(68,319,501)	(68,920,924)	(67,678,260)	(68,069,744)	(68,495,090)	(68,709,763)	(68,931,814)	(69,436,490)	(66,543,737)
	114 PAA	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)
	115 Amortization of PAA	1,877,025	1,885,092	1,893,158	1,901,225	1,909,292	1,917,358	1,925,425	1,933,491	1,941,558	1,949,625	1,957,691	1,868,959
	Unamortized ITC pre 1971	-	-	-	-	-	-	-	-	-	-	-	-
	255 Unamortized ITC Post 1971	(10,561)	(10,518)	(10,475)	(10,431)	(10,388)	(10,345)	(10,302)	(10,258)	(10,215)	(10,172)	(10,129)	(68,464)
	190 Accumulated Deferred Income Taxes	(6,545,369)	(6,553,891)	(6,562,344)	(6,570,854)	(6,579,342)	(6,587,799)	(6,596,316)	(6,604,812)	(6,613,322)	(6,621,833)	(6,630,344)	(6,638,855)
	Short Term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
	Interest on Short term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
	271 CIAC	(66,994,418)	(67,184,536)	(67,219,184)	(67,436,051)	(67,512,637)	(67,546,363)	(67,627,026)	(67,671,399)	(67,720,615)	(67,747,111)	(67,833,494)	(66,950,270)
	272 Accumulated Amortization of CIAC	28,112,309	28,238,059	28,363,860	28,490,346	28,616,714	28,743,149	28,869,757	28,996,454	29,124,151	29,251,029	29,378,086	27,986,937

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Test Year: March 31, 2022

W1-5 (m) & (n)  
Page 2 of 2

Rule R1-17 Response - 5m and 5n

<u>Item</u>	<u>Amount</u>
Balance attributable to Plant in Service in Accounts Payable	\$ (182,661.59)
Balance attributable to CWIP in Accounts Payable	\$ (34,922.27)
	<u>\$ (217,583.86)</u>

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA  
NCUC FORM W-1  
RATE CASE INFORMATION REPORT  
DOCKET NO. W-354, SUB 400  
ITEM 8

Carolina Water Service, Inc. of North Carolina  
 W-354, Sub 400  
 Test Year: March 31, 2022

Carolina Water Service, Inc of North Carolina  
 W-354, Sub 400  
 TEST YEAR ACCOUNT BALANCES  
 For the Test Year Ended 03/31/2022

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
140000	Property, Plant and Equipment - Net	-	-	-	-	-	-	-	-	-	-	-	-
141000	Property, Plant and Equipment - Cost	-	-	-	-	-	-	-	-	-	-	-	-
141100	Land and Rights	-	-	-	-	-	-	-	-	-	-	-	-
141101	Land and Rights General	749,505.25	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	731,814.07	749,521.50
141102	Land and Rights Pump	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00
141103	Land and Rights Water	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05
141104	Land and Rights Trans	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02
141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-	-	-	-
141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	-	-	-
141107	Land and Rights Treatment	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18
141108	Land and Rights Reclaim	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84
141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141200	Utility Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-
141201	Organization	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,750.47	1,482,750.47	1,482,750.47	1,482,595.49	1,482,595.49	1,482,953.60	1,482,595.49
141202	Franchises	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20
141203	Struct and Improv General Plant	2,325,666.79	2,336,161.51	2,353,153.52	2,358,420.42	2,364,049.59	2,377,138.30	2,382,022.42	2,386,309.39	2,413,532.72	2,349,695.72	2,350,621.95	2,314,480.52
141204	Struct and Improv Service Supplies	4,576,226.57	4,577,682.96	4,579,462.46	4,580,406.19	4,581,195.75	4,577,396.25	4,647,190.46	4,650,488.45	4,667,413.89	4,672,251.43	4,677,875.96	4,575,576.69
141205	Struct and Improv Water Treat Plt	1,631,812.35	1,637,207.27	1,640,920.73	1,644,341.27	1,646,585.93	1,627,724.62	1,722,604.75	1,717,998.34	1,727,344.17	1,738,876.89	1,744,237.25	1,618,025.36
141206	Struct and Improv Trans Dist Plt	284,038.53	284,038.53	284,038.53	284,038.53	284,038.53	280,166.34	280,681.49	282,040.33	291,172.48	292,472.60	283,288.53	283,288.53
141207	Struct and Improv Collect Plant	90,020.39	90,020.39	92,470.39	92,470.39	92,470.39	94,701.17	95,743.76	95,885.93	104,485.93	104,730.71	104,730.71	90,020.39
141208	Struct and Improv Pump Plant	11,332,817.05	11,349,267.05	11,356,087.26	11,360,926.64	11,361,226.64	11,892,171.51	12,798,973.49	12,994,377.63	12,996,127.69	13,430,327.07	13,463,909.72	11,325,634.60
141209	Struct and Improv Treatment Plant	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62	22,059,173.75	22,060,628.32	22,078,400.31	21,900,859.02	21,868,301.84	21,878,986.53	22,058,382.62
141210	Struct and Improv Reclaim WTP	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93
141211	Struct and Improv Reclaim Wtr Dist	183,140.83	183,140.83	183,140.83	183,140.83	183,140.83	182,957.92	182,957.92	182,957.92	182,957.92	182,957.92	182,957.92	183,140.83
141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	-
141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-
141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	-
141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	-
141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	-
141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	-
141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	-
141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	-
141220	Struct and Improv Office	1,635,903.21	1,041,418.34	1,044,899.56	1,047,576.18	1,048,108.89	1,049,637.04	1,068,488.90	1,099,159.40	1,120,964.21	1,126,701.12	1,127,287.99	1,636,604.05
141221	Collecting Reservoirs	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	14,695.16	14,695.16	14,695.16	14,695.16	14,695.16	13,922.42
141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-
141223	Wells and Springs	15,216,250.29	15,222,003.30	15,223,187.64	15,228,815.85	15,234,318.38	15,206,707.48	15,237,618.75	15,259,678.84	15,273,820.85	15,277,728.67	15,293,826.79	15,212,192.91
141224	Infiltration Gallery	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16
141225	Supply Mains	668,714.46	678,345.93	705,760.94	713,682.56	722,608.44	720,318.62	734,784.79	736,934.08	745,432.65	747,513.34	773,504.98	654,558.48
141226	Power Generation Equipment	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66	162,615.66
141227	Electric Pump Equip Sec Pump	2,948,688.76	2,950,554.73	2,966,853.99	2,972,851.32	2,997,121.23	2,902,273.63	2,933,204.79	2,961,820.03	2,984,278.87	2,984,261.82	2,992,782.56	2,930,712.90
141228	Electric Pump Equip WTP	9,184,246.98	9,197,586.35	9,236,842.72	9,319,616.65	9,435,177.51	9,332,368.09	9,338,413.55	9,378,623.53	9,439,841.97	9,471,356.41	9,500,130.39	9,155,291.98
141229	Electric Pump Equip Trans Dist	3,915,019.82	3,915,707.42	3,913,256.42	3,918,139.86	3,934,192.27	3,914,796.77	3,922,480.99	3,927,244.30	3,945,473.50	3,950,593.02	3,954,923.52	3,915,068.97
141230	Water Treatment Equipment	4,978,744.82	4,985,173.70	5,028,487.50	5,036,932.26	5,038,641.02	5,342,175.36	5,393,556.44	5,402,923.60	6,364,731.75	6,872,840.87	6,897,951.15	4,965,537.11
141231	Dist Resv and Standpipes	9,332,080.50	9,343,403.97	9,349,688.44	9,370,631.77	9,456,375.98	9,569,718.40	9,595,332.93	9,609,303.23	9,684,851.14	9,737,994.60	9,765,058.75	9,301,234.33
141232	Trans and Distr Mains	37,095,153.43	37,184,449.93	37,283,831.10	37,356,012.24	37,484,925.46	37,529,894.70	37,546,700.04	37,626,603.08	37,758,770.51	37,791,212.41	37,857,322.48	37,022,686.58
141233	Service Lines	14,733,367.19	14,818,847.26	14,915,491.11	14,996,840.14	15,089,475.85	14,976,671.79	15,029,855.99	15,106,728.68	15,228,000.12	15,267,940.90	15,311,473.05	14,665,738.77
141234	Meters	6,532,659.82	6,534,554.34	6,537,344.71	6,547,257.93	6,610,156.42	6,616,313.83	6,616,535.77	6,664,335.98	6,668,781.84	6,677,797.78	6,695,562.57	6,523,000.67
141235	Meter Installations	2,189,257.54	2,194,106.46	2,206,563.16	2,211,775.54	2,213,195.39	2,201,702.40	2,207,131.15	2,216,179.02	2,223,496.64	2,225,915.74	2,235,235.89	2,183,352.16
141236	Hydrants	1,469,902.66	1,471,686.60	1,481,690.60	1,489,469.95	1,493,762.23	1,503,033.29	1,509,914.66	1,518,770.36	1,556,961.16	1,576,875.61	1,586,360.34	1,456,715.67
141237	Backflow Prevention Devices	36,736.86	37,551.12	37,551.12	37,551.12	37,551.12	36,776.34	36,776.34	37,301.34	37,901.07	38,434.56	38,434.56	36,736.86
141238	Power Gen Equip Coll Plt	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19
141239	Power Gen Equip Pump Plt	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	121,320.35	121,604.69	94,834.96
141240	Power Gen Equip Treat Plt	220,375.01	223,780.01	232,958.01	238,886.88	237,666.24	237,666.24	238,808.70	235,835.33	238,808.70	255,835.33	257,214.45	219,044.88
141241	Sewer Force Main	3,939,728.16	3,942,785.81	3,967,760.37	3,967,760.37	3,968,425.37	3,967,544.93	3,969,064.68	3,985,405.56	3,988,886.09	3,991,905.53	4,046,566.44	3,930,149.11
141242	Sewer Gravity Main	23,369,843.78	23,379,449.05	23,588,147.78	23,658,962.02	23,665,396.91	23,649,503.63	23,652,563.76	23,678,938.24	23,676,518.59	23,677,768.71	23,687,044.52	23,365,590.85
141243	Manholes	1,398,121.85	1,417,538.70	1,420,738.70	1,451,679.32	1,456,040.35	1,462,344.62	1,465,612.68	1,731,984.07	1,737,224.28	1,750,672.84	1,751,004.57	1,395,907.30
141244	Special Collection Structures	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04
141245	Service to Customers	2,185,725.23	2,225,094.61	2,248,909.46	2,262,909.34	2,295,493.39	2,198,855.82	2,216,952.51	2,244,631.78	2,335,158.83	2,381,000.65	2,428,980.13	2,161,759.20
141246	Flow Measure Devices	158,394.89	158,394.89	160,770.10	160,770.10	160,770.10	160,592.91	160,592.91	160,970.91	160,970.91	160,970.91	158,394.89	158,394.89
141247	Flow Measure Install	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97
141248	Receiving Wells	112,111.45	121,689.73	281,637.60	299,363.85	300,							

Carolina Water Service, Inc. of North Carolina  
W-354, Sub 400  
Test Year: March 31, 2022

Carolina Water Service, Inc of North Carolina  
W-354, Sub 400  
TEST YEAR ACCOUNT BALANCES  
For the Test Year Ended 03/31/2022

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-	-
141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	-
141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-
141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-	-
141263	Reuse Dist Reservoirs	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63	6,269.63
141264	Reuse Transmission and Dist	82,156.25	82,156.25	82,156.25	82,156.25	82,356.18	81,433.13	81,433.13	83,145.75	83,145.75	85,755.81	85,755.81	81,659.86
141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-	-
141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	-
141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-	-
141268	Other and Misc Equip Source Supply	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00
141269	Other and Misc Equip WTP	9,761.28	12,104.44	12,104.44	12,104.44	12,104.44	15,564.44	15,564.44	16,291.42	16,601.00	19,976.40	19,976.40	9,761.28
141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	-
141271	Other Tangible Plant	46,815.94	46,815.94	46,815.94	46,815.94	46,815.94	46,815.94	51,299.44	53,160.77	53,160.77	53,160.77	53,160.77	46,815.94
141272	Other Plant Collection	20,918.38	20,918.38	20,918.38	20,918.38	21,218.38	21,218.38	21,218.38	21,218.38	21,218.38	21,218.38	21,218.38	20,918.38
141273	Other Plant Pump	53,668.88	53,811.05	53,811.05	54,846.53	54,846.53	55,622.98	55,765.15	55,907.32	55,907.32	56,029.20	473,430.34	53,576.04
141274	Other Plant Treatment	40,141.75	40,420.27	280,642.03	280,642.03	285,659.28	286,467.03	314,867.03	314,867.03	336,209.61	336,659.82	338,508.03	40,141.75
141275	Other Plant Reclaim Water Trt	5,839.00	5,839.00	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	9,021.71	5,839.00
141276	Other Plant Reclaim Water Dist	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67
141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-	-
141278	Plant Alloc	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75
141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-	-
141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-
141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-	-
141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-	-
141283	Concession	-	-	-	-	-	-	-	-	-	-	-	-
141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-
141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	-
141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	-
141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	-
141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	-
141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	-
141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	-
141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	-
141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	-
141293	Plant Hold for Future Use	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)
141298	Default Asset Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141299	Utility Plant Clearing	(29,136.12)	(29,136.12)	(0.00)	(0.01)	-	-	-	-	-	-	-	(29,136.11)
141300	Building and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141301	Building	-	-	-	-	-	-	-	-	-	-	-	-
141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	-
141303	Office Furniture	1,020,637.74	1,020,228.48	1,016,522.51	1,016,713.48	1,017,091.41	1,018,177.11	1,017,901.62	1,018,102.50	1,017,668.49	1,017,946.03	1,017,445.45	1,021,057.02
141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141305	Stores Equipment	25,829.97	25,829.97	27,186.94	27,186.80	27,187.15	26,258.14	26,257.90	26,258.06	26,257.52	26,256.95	26,256.59	25,783.55
141306	Lab Equipment	337,422.35	341,005.04	342,626.37	342,626.37	342,626.37	340,686.37	343,828.75	343,828.75	343,967.65	345,142.25	346,326.27	337,422.35
141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141308	Tool Shop Equipment	1,741,879.51	1,742,017.00	1,742,002.79	1,743,438.82	1,744,669.25	1,743,675.64	1,743,673.09	1,743,836.78	1,743,948.90	1,756,047.34	1,757,339.44	1,741,882.97
141309	Power Operated Equipment	841,817.71	842,317.71	842,410.26	865,122.40	866,512.17	849,819.82	851,654.15	856,168.80	867,731.95	878,393.38	878,689.81	840,987.19
141310	Communications Equipment	535,518.65	541,859.46	544,088.23	556,484.14	558,244.15	552,626.60	556,220.11	576,222.85	580,624.97	599,351.09	609,855.70	523,034.40
141311	Misc Equipment	227,367.01	228,302.01	228,302.01	230,658.21	235,093.36	241,214.14	242,271.94	245,197.45	248,516.00	253,739.29	256,435.64	226,487.55
141399	Building and Equipment Clearing	16,276.60	1,376.60	-	-	-	-	-	-	-	-	-	16,276.60
141400	Transportation	-	-	-	-	-	-	-	-	-	-	-	-
141401	Vehicles	3,554,348.82	3,554,357.09	3,546,189.33	3,653,993.04	3,753,679.16	3,753,685.95	3,753,937.17	3,754,075.20	3,754,021.56	3,753,911.10	3,753,977.14	3,554,344.43
141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141500	Computer Hardware	-	-	-	-	-	-	-	-	-	-	-	-
141501	Computer Hardware	13.24	13.23	1,318.62	1,318.26	1,319.37	1,322.54	1,321.71	1,322.29	1,320.17	1,318.30	1,316.85	13.25
141502	Desktop/Laptop Computers	7,342.12	13,506.45	2,621.98	3,096.86	4,474.31	18,333.52	18,371.49	19,642.72	21,494.22	21,462.67	27,276.95	6,604.88
141503	Mainframe Computers	253,006.81	252,825.94	251,271.72	251,212.75	251,379.63	251,859.61	251,737.52	251,826.21	251,519.82	251,211.00	251,001.60	253,192.13
141504	Mini Comp Wtr	2,318,962.84	2,322,062.01	2,324,452.81	2,318,123.11	2,320,565.88	2,335,730.56	2,406,994.12	2,420,755.83	2,436,359.87	2,438,738.31	2,440,217.61	2,309,447.27
141600	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
141601	Computer Software	28,844.70	176,482.63	179,280.56	179,437.49	180,207.40	182,867.74	185,046.50	191,311.39	194,351.74	194,067.41	195,908.91	28,871.14
141602	Comp Systems	6,116,551.21	6,111,162.30	6,089,240.15	6,087,510.93	6,092,383.52	6,106,670.26	6,216,356.60	6,219,342.33	6,213,130.87	6,204,351.12	6,197,718.25	6,090,975.21
141603	Micro Systems	124,506.70	124,412.97	123,712.05	123,681.72	123,767.58	124,015.93	123,952.32	123,997.90	123,839.47	123,686.08	123,571.49	124,602.54
141699	Computer Clearing	6,479.06	5,317.60	0.17	-	-	-	-	-	-	-	-	6,484.45
142000	Property Plant and Equipment - Acc Dep	-	-	-	-	-	-	-	-	-	-	-	-
142200	Acc Dep - Utility Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-
142201	Acc Dep - Organization	657,379.53	654,359.61	651,339.69	648,319.77	645,299.85	642,279.61	639,259.37	636,239.13	633,149.83	630,060.35	626,970.87	660,399.45
142202	Acc Dep - Franchises	(181,320.77)	(182,201.21)	(183,081.65)	(183,962.09)	(184,842.53)	(185,722.97)	(186,603.41)	(187,483.85)	(188,364.29)	(189,244.73)	(190,125.17)	(180,440.23)
142203	Acc Dep - Struct and Improv General Plant	(599,922.23)	(603,913.61)	(607,933.29)	(610,926.40)	(614,964.22)	(618,999.30)	(623,038.38)	(627,077.46)	(631,116.54)	(635,155.62)	(639,194.70)	(595,948.78)
142204	Acc Dep - Struct and Improv Service Supplies	(1,190,919.14)	(1,198,548.63)	(1,206,181.09)	(1,213,815.12)	(1,221,450.47)	(1,229,084.81)	(1,236,719.15)	(1,244,353.49)	(1,251,987.83)	(1,259,622.17)	(1,267,256.51)	(1,183,292.08)
142205	Acc Dep - Struct and Improv Water Treat Plt	(355,166.87)	(357,900.99)	(360,642.61)	(363,389.92)	(366,140.97)	(368,891.61)	(371,642.25)	(374,392.89)	(377,143.53)	(379,894.17)	(382,644.81)	(352,441.74)
142206	Acc Dep - Struct and Improv Trans Dist Plt	23,658.58	23,185.16	22,711.74	22,238.32	21,764.90	21,291.48	20,818.06	20,344.64	19,871.22	19,397.80	18,924.38	24,132.00

Carolina Water Service, Inc. of North Carolina  
 W-354, Sub 400  
 Test Year: March 31, 2022

Carolina Water Service, Inc of North Carolina  
 W-354, Sub 400  
 TEST YEAR ACCOUNT BALANCES  
 For the Test Year Ended 03/31/2022

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
142207	Acc Dep - Struct and Improv Collect Plant	(6,104.70)	(6,254.75)	(6,408.88)	(6,563.01)	(6,717.14)	(6,882.75)	(6,543.30)	(6,704.09)	(6,878.02)	(7,052.75)	(7,227.48)	(5,954.65)
142208	Acc Dep - Struct and Improv Pump Plant	(1,628,980.91)	(1,648,743.04)	(1,668,268.18)	(1,687,801.39)	(1,707,335.10)	(1,628,772.13)	(1,550,972.44)	(1,569,165.74)	(1,584,894.04)	(1,605,967.13)	(1,628,438.50)	(1,609,494.56)
142209	Acc Dep - Struct and Improv Treatment Plant	(3,609,583.66)	(3,655,895.30)	(3,702,206.94)	(3,748,518.58)	(3,794,830.22)	(3,840,360.76)	(3,886,333.24)	(3,927,098.05)	(3,978,778.30)	(3,795,351.66)	(3,839,783.86)	(3,563,272.02)
142210	Acc Dep - Struct and Improv Reclaim WTP	(1,039.64)	(1,046.46)	(1,053.28)	(1,060.10)	(1,066.92)	(1,073.74)	(1,080.56)	(1,087.38)	(1,094.12)	(1,100.94)	(1,107.76)	(1,032.82)
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(79,956.22)	(80,335.75)	(80,715.28)	(81,094.81)	(81,474.34)	(81,670.58)	(82,049.73)	(82,428.88)	(82,809.91)	(83,191.08)	(83,572.25)	(79,576.69)
142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	-
142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-
142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	-
142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	-
142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	-
142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	-
142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	-
142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	-
142220	Acc Dep - Struct and Improv Office	(700,302.67)	(236,897.13)	(242,152.02)	(247,874.50)	(253,687.32)	(259,641.33)	(265,502.27)	(271,710.50)	(277,953.40)	(284,204.97)	(290,495.18)	(694,380.91)
142221	Acc Dep - Collecting Reservoirs	2,943.87	2,920.66	2,897.45	2,874.24	2,851.03	2,827.82	3,045.18	3,020.28	2,995.42	2,970.52	2,946.02	2,967.08
142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-
142223	Acc Dep - Wells and Springs	(6,028,495.77)	(6,053,865.77)	(6,079,237.74)	(6,104,619.09)	(6,130,009.60)	(6,121,101.54)	(6,144,669.29)	(6,169,700.60)	(6,195,160.55)	(6,220,627.15)	(6,246,050.40)	(6,003,135.37)
142224	Acc Dep - Infiltration Gallery	(11,994.20)	(12,088.34)	(12,182.48)	(12,276.62)	(12,370.76)	(12,464.90)	(12,559.04)	(12,653.18)	(12,747.26)	(12,841.40)	(12,935.54)	(11,900.06)
142225	Acc Dep - Supply Mains	(59,665.35)	(59,300.71)	(59,933.09)	(60,572.41)	(61,221.84)	(60,866.90)	(60,866.11)	(60,594.25)	(59,256.75)	(60,152.36)	(59,029.72)	(59,029.72)
142226	Acc Dep - Power Generation Equipment	(68,209.98)	(69,565.12)	(70,920.26)	(72,275.40)	(73,630.54)	(74,985.68)	(76,340.82)	(77,695.96)	(79,051.01)	(80,406.15)	(81,761.29)	(66,854.84)
142227	Acc Dep - Electric Pump Equip Src Pump	(1,500,493.18)	(1,535,013.52)	(1,569,727.78)	(1,591,401.44)	(1,626,737.63)	(1,537,947.28)	(1,564,824.03)	(1,578,540.47)	(1,599,072.87)	(1,634,591.86)	(1,669,905.76)	(1,466,525.05)
142228	Acc Dep - Electric Pump Equip WTP	(2,275,553.56)	(2,295,466.66)	(2,308,525.87)	(2,328,034.01)	(2,355,982.04)	(2,222,930.12)	(2,249,035.10)	(2,275,582.34)	(2,287,175.37)	(2,309,203.42)	(2,326,954.58)	(2,256,707.68)
142229	Acc Dep - Electric Pump Equip Trans Dist	(1,869,570.21)	(1,910,909.85)	(1,952,278.45)	(2,003,413.93)	(2,049,856.35)	(2,072,929.10)	(2,117,268.62)	(2,163,113.24)	(2,204,681.15)	(2,251,260.04)	(2,296,449.63)	(1,824,460.59)
142230	Acc Dep - Water Treatment Equipment	(763,995.95)	(771,609.70)	(778,569.02)	(792,013.43)	(802,557.01)	(729,076.88)	(736,117.40)	(743,182.39)	(752,577.16)	(758,146.41)	(768,068.03)	(758,073.15)
142231	Acc Dep - Dist Resv and Standpipes	(2,306,053.80)	(2,321,456.30)	(2,337,064.25)	(2,352,030.58)	(2,367,527.44)	(2,237,527.44)	(2,252,230.33)	(2,266,479.28)	(2,263,095.36)	(2,262,553.43)	(2,268,056.02)	(2,291,576.91)
142232	Acc Dep - Trans and Distr Mains	(6,895,407.66)	(6,924,494.97)	(6,952,917.79)	(6,987,069.76)	(7,018,688.24)	(6,849,796.16)	(6,832,489.84)	(6,845,007.42)	(6,844,624.58)	(6,863,109.04)	(6,881,064.26)	(6,866,818.93)
142233	Acc Dep - Service Lines	(1,347,200.65)	(1,371,052.61)	(1,395,612.84)	(1,420,356.76)	(1,446,107.22)	(1,196,831.43)	(1,203,347.14)	(1,203,333.47)	(1,184,869.31)	(1,189,294.75)	(1,199,961.83)	(1,322,058.37)
142234	Acc Dep - Meters	(1,561,008.42)	(1,576,967.05)	(1,588,003.19)	(1,604,180.43)	(1,622,134.26)	(1,633,794.04)	(1,646,146.25)	(1,663,454.80)	(1,681,892.86)	(1,697,213.02)	(1,714,298.26)	(1,544,126.81)
142235	Acc Dep - Meter Installations	(714,048.28)	(720,128.07)	(726,242.43)	(732,371.26)	(738,504.03)	(738,504.03)	(726,225.83)	(731,876.90)	(742,604.09)	(748,777.86)	(754,971.37)	(707,981.99)
142236	Acc Dep - Hydrants	(392,368.84)	(395,435.32)	(398,522.64)	(401,626.16)	(404,738.64)	(400,196.48)	(403,093.19)	(406,258.27)	(408,834.92)	(412,121.98)	(414,768.50)	(389,886.84)
142237	Acc Dep - Backflow Prevention Devices	(411.74)	(693.38)	(975.02)	(1,256.66)	(1,538.30)	(1,038.70)	(1,313.88)	(1,593.43)	(1,839.52)	(2,159.53)	(2,519.83)	(136.89)
142238	Acc Dep - Power Gen Equip Coll Pit	(31,390.11)	(32,286.97)	(33,183.83)	(34,080.69)	(34,977.55)	(35,874.41)	(36,771.27)	(37,668.13)	(38,564.98)	(39,461.84)	(40,358.70)	(30,492.25)
142239	Acc Dep - Power Gen Equip Pump Pit	(45,800.30)	(46,590.59)	(47,380.88)	(48,171.17)	(48,961.46)	(49,751.75)	(50,542.04)	(51,332.33)	(52,122.61)	(52,912.90)	(53,703.19)	(45,010.01)
142240	Acc Dep - Power Gen Equip Treat Pit	(116,117.68)	(117,871.34)	(119,701.48)	(121,581.03)	(122,229.77)	(124,099.15)	(125,978.05)	(127,856.95)	(129,735.85)	(132,614.74)	(134,493.64)	(114,392.40)
142241	Acc Dep - Sewer Force Main	(1,518,721.50)	(1,522,880.15)	(1,527,066.43)	(1,531,252.71)	(1,535,439.73)	(1,539,626.03)	(1,543,812.33)	(1,548,000.00)	(1,552,187.67)	(1,556,375.34)	(1,560,563.01)	(1,514,566.22)
142242	Acc Dep - Sewer Gravity Main	(8,577,968.99)	(8,597,750.90)	(8,618,289.96)	(8,638,711.66)	(8,658,900.11)	(8,651,964.94)	(8,671,851.31)	(8,665,980.05)	(8,663,856.84)	(8,663,508.35)	(8,703,247.48)	(8,558,450.10)
142243	Acc Dep - Manholes	(44,204.43)	(45,743.84)	(47,285.92)	(49,030.25)	(50,602.59)	(49,175.01)	(50,328.78)	(52,254.11)	(53,702.01)	(55,249.34)	(56,801.67)	(48,838.90)
142244	Acc Dep - Special Collection Structures	121.64	109.27	96.90	84.53	72.16	59.79	47.42	35.05	22.05	9.04	(3.97)	134.01
142245	Acc Dep - Service to Customers	161,513.68	159,427.42	157,314.57	154,281.21	151,806.81	279,872.10	278,187.99	277,189.60	300,857.37	299,783.17	298,657.31	163,558.33
142246	Acc Dep - Flow Measure Devices	32,075.06	31,573.69	31,069.35	30,565.01	30,060.67	29,734.11	29,230.36	28,726.61	28,190.01	27,653.44	27,116.87	32,576.43
142247	Acc Dep - Flow Measure Install	(306.00)	(309.69)	(313.38)	(317.07)	(320.76)	(324.45)	(328.14)	(331.83)	(335.52)	(339.21)	(342.90)	(302.31)
142248	Acc Dep - Receiving Wells	18,564.96	18,398.35	17,699.51	17,181.86	16,713.29	21,549.81	21,071.85	20,522.79	19,886.77	19,242.37	18,596.55	18,715.60
142249	Acc Dep - Pumping Equip Pump Pit	(934,167.75)	(980,628.20)	(1,019,229.34)	(1,066,487.10)	(1,126,348.19)	(1,058,002.81)	(1,107,921.47)	(1,151,808.62)	(1,213,572.60)	(1,065,053.98)	(1,085,391.89)	(888,523.45)
142250	Acc Dep - Pumping Equip Reclaim WTP	(2,327.88)	(2,736.34)	(3,155.80)	(4,263.18)	(5,370.56)	6,864.13	5,703.83	4,542.97	3,329.43	2,092.16	1,088.52	(1,919.42)
142251	Acc Dep - Pumping Equip Rclm Wtr Dist	(23,585.42)	(24,114.90)	(24,646.07)	(25,184.93)	(25,886.46)	(24,107.35)	(24,798.23)	(25,582.10)	(26,503.81)	(27,425.63)	(28,349.69)	(23,059.94)
142252	Acc Dep - Treat/Disp Equip Lagoon	(243,330.37)	(244,566.61)	(245,803.13)	(247,041.52)	(248,279.91)	(245,979.58)	(247,214.49)	(247,983.60)	(249,220.69)	(250,458.03)	(250,685.27)	(242,094.13)
142253	Acc Dep - Treat/Disp Equip Trt Pit	(8,159,554.28)	(8,200,488.87)	(8,237,515.72)	(8,305,854.53)	(8,339,154.18)	(8,138,296.83)	(8,172,707.18)	(8,195,643.38)	(8,209,630.81)	(8,244,075.74)	(8,283,351.21)	(8,118,082.63)
142254	Acc Dep - Treat/Disp Equip Rclm Wtr	(2,582.46)	(2,610.50)	(2,638.54)	(2,666.58)	(2,694.62)	(2,722.75)	(2,751.17)	4,789.86	7,086.96	7,027.43	6,988.62	(2,554.42)
142255	Acc Dep - Plant Sewers Treatment Plt	(1,180,553.45)	(1,211,734.93)	(1,242,083.14)	(1,271,821.29)	(1,303,026.62)	(1,319,326.03)	(1,350,630.60)	(1,381,590.81)	(1,413,245.90)	(1,451,455.64)	(1,489,657.94)	(1,149,374.95)
142256	Acc Dep - Plant Sewers Reclaim Wtr	(2,119.20)	(2,129.94)	(2,140.68)	(2,151.42)	(2,162.16)	(2,020.66)	(2,032.75)	(2,044.84)	(2,056.95)	(2,069.04)	(2,081.13)	(2,108.46)
142257	Acc Dep - Outfall Lines	2,173.53	1,722.90	1,270.29	805.59	340.18	5,230.29	4,749.49	9,238.99	8,691.75	8,140.29	7,592.60	2,620.13
142258	Acc Dep - Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-
142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-	-	-	-	-
142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	-
142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-
142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-	-
142263	Acc Dep - Reuse Dist Reservoirs	(1,584.18)	(1,594.65)	(1,605.12)	(1,615.59)	(1,626.06)	(1,636.53)	(1,647.00)	(1,657.47)	(1,667.95)	(1,678.42)	(1,688.89)	(1,573.71)
142264	Acc Dep - Reuse Transmission and Dist	(8,698.94)	(8,837.11)	(8,975.28)	(9,113.45)	(9,251.96)	(8,465.88)	(8,602.85)	(8,393.19)	(8,532.14)	(8,675.67)	(8,818.61)	(8,560.77)
142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-	-	-	-	-	-
142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	-
142267	Acc Dep - Other and Misc Equip Intangible Pit	-	-	-	-	-	-	-	-	-	-	-	-
142268	Acc Dep - Other and Misc Equip Source Supply	(80.72)	(81.26)	(81.80)	(82.34)	(82.88)	(83.42)	(83.96)	(84.50)	(85.04)	(85.58)	(86.12)	(80.18)
142269	Acc Dep - Other and Misc Equip WTP	(1,950.29)	(1,975.50)	(2,000.71)	(2,025.92)	(2,051.13)	(2,083.55)	(2,115.97)	(2,149.91)	(2,184.48)	(2,220.09)	(2,255	

