## 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 <u>not already</u> 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 RATE CASE INFORMATION REPORT DOCKET NO. W-354, SUB 400 ITEM 1

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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
141201	Franchises	450,170.20	450,170.20
141202	Struct and Improv General Plant		
	1	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
141247	Receiving Wells	388,568.32	96,071.45
	Pumping Equip Pump Plt		
141249 141250	Pumping Equip Pump Pit Pumping Equip Reclaim WTP	5,652,169.82 116,585.44	5,475,335.90 38,736.13
141400	i uniping Equip Necialiti W II	110,303.44	30,730.13

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

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Fusion Account	Fusion Description	3/31/2022	3/31/2021
141251	Pumping Equip Rcl Wtr Dist	80,351.31	48,849.57
141252	Treat/Disp Equip Lagoon	595,114.86	592,793.78
141253	Treat/Disp Equip Trt Plt	22,282,418.49	22,039,234.38
141254	Treat/Disp Equip Rclm Wtr	16,413.85	13,822.79
141255	Plant Sewers Treatment Plt	18,346,148.05	18,226,028.78
141256	Plant Sewers Reclaim Wtr	5,801.87	5,155.46
141257	Outfall Lines	683,119.33	535,275.20
141263	Reuse Dist Reservoirs	6,269.63	6,269.63
141264	Reuse Transmission and Dist	88,273.90	81,659.86
141268	Other and Misc Equip Source Supply	260.00	260.00
141269	Other and Misc Equip WTP	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 - Captime	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 Stn	17,030,414.67	17,030,414.67
141742	CWIP - Sand	95,600.00	95,600.00
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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 142220	Acc Dep - Struct and Improv Reclaim Wtr Dist Acc Dep - Struct and Improv Office	(83,953.42)	(79,576.69)
142221	• •	(296,894.37)	(694,380.91) 2,967.08
142223	Acc Dep - Collecting Reservoirs Acc Dep - Wells and Springs	2,921.52 (6,256,251.38)	(6,003,135.37)
142224	Acc Dep - Wells and Springs Acc Dep - Infiltration Gallery	(13,029.68)	(11,900.06)
142225	Acc Dep - Inititation Gallery  Acc Dep - Supply Mains	(22,945.64)	(59,072.09)
142226	Acc Dep - Supply Mains Acc Dep - Power Generation Equipment	(88,082.65)	(66,854.84)
142227	Acc Dep - Flower Generation Equipment  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)

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

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 Chas - Relocation	(1,673.37)	(936.57)
182005	Acc Amort - Def Chgs - Hurricane/Storm	(17,173.89)	(17,173.89)
182006	Acc Amort - Def Chas - Other Water and Sewer	(2,820.50)	(1,763.80)
182007	Acc Amort - Def Chas - 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 Other Non-Current Assets	(2,801,446.22)	(2,509,758.19)
194006		1,373,025.73	-
194007 221102	Operating Lease Right-of-use Assets	821,550.07	(1.0E2.220.20)
221102	Trade Accounts Payable - USD Trade Accounts Payable RNV Clearing	(1,326,474.88)	(70,339.20)
		(335,067.34)	(79,320.23)
221104 221203	Receipt Clearing Accounts Payable - Other	(20,520.37) (59,497.78)	(0.01) (136,341.95)
222101	Accounts 1 ayable - Other Accounts 1 ayable - Other	(353,586.30)	1 1
222101	Accrued Expenses  Accrued Electric	(333,380.30)	(308,054.23) (122,236.70)
222102	Accrued Water	-	1 1
222103	Accrued Sewer	-	(158,400.00) (88,100.00)
222202	Bonus Accrual	(126,359.12)	(182,717.92)
222206	Accrued Payroll	(120,339.12)	(124,304.47)
223101	Accrued Fayron  Accrued Taxes General	(51 <i>117</i> 09)	(46,364.23)
223101	Accrued Taxes General Accrued Real Estate Property Tax	(51,447.98)	(20,718.30)
223105	Accrued Franchise Tax A	0.25	0.24
223106	Accrued Utility and Commission	0.23	-
223205	Accrued Sales Tax	(461.68)	(462.69)
220200	recruca baies rax	(401.00)	(402.09)

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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)	<del>-</del>
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 - When Tensible Plant	(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 Plant Mod Fee	(746,442.75)	(746,442.75)
271040	CIAC - Plant Mod Fee CIAC - Plant Meter Fee	(7,332,196.17)	(7,285,604.17)
271041		(292,505.66)	(241,827.49)
271042 271043	CIAC - Sewer Force Main	(167,394.06) (2,079,894.56)	(167,394.06)
	CIAC - Sewer Gravity Main CIAC - Manholes	, , , , ,	(2,063,364.56)
271044 271046	CIAC - Infallitoles CIAC - Service to Customers	(306,298.04) (253,491.38)	(276,042.42)
271054	CIAC - Service to Customers  CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	(253,491.38) 44,800.00
272001	Acc Amort CIAC - Organization	1,313.79	1,313.79
272001	Acc Amort CIAC - Organization  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
272004	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	188,966.88	172,919.67
	Acc Amort CIAC - Structure/Improvement Treat Plant	111,430.21	100,755.43
272008 272011	Acc Amort CIAC - Structure/Improvement Generator Plant	11,380,220.52	10,949,351.57
272017	Acc Amort CIAC - Structure/ Improvement Generator Frant Acc Amort CIAC - Wells and Springs	425,513.75	403,952.47
272017	Acc Amort CIAC - Electric Pump Equipment Src Pump	16,636.48	15,965.92
	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	26,654.36	24,506.56
272020 272021	Acc Amort CIAC - Electric Pump Equipment Water Treatment Flant  Acc Amort CIAC - Electric Pump Equipment Trans Dist	123,087.82	118,126.61
272022	Acc Amort CIAC - Electric Fullip Equipment Trails Dist	13,286.38	12,109.11
272023	Acc Amort CIAC - Water Treatment Equipment  Acc Amort CIAC - Dist Resv and S	49,177.23	44,497.73
272024	Acc Amort CIAC - Dist Resv and S  Acc Amort CIAC - Trans and Distr Mains	629,365.16	566,900.01
272024	Acc Amort CIAC - Frans and Distr Mains Acc Amort CIAC - Service Lines	55,455.40	48,542.58
272026	Acc Amort CIAC - Service Lines  Acc Amort CIAC - Meters	4,865.03	4,099.62
272028	Acc Amort CIAC - Meters  Acc Amort CIAC - Hydrants	151,290.80	142,262.72
27 2020	recomment circ - Hydrand	101,290.00	174,404.74

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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)

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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
321010	Salaries and Wages		

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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	11 202 70	3,871.74
540300	Recruitment	11,292.79	18,206.22
540400 540500	Legal	71,581.25	,
540600	Payroll Tax	-	9,342.30 42,678.37
540700	Engineering	21,820.10	
540800	Temporary Labor	440.00	10,069.50 35,094.84
541000	Environmental	47,500.00	33,094.04
541100	Management Fee	47,300.00	(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 584100	Office Duties and Brokerage	2,250.33	6 220 00
584100 584200	Office Electric	5,280.15	6,238.88
584200 584300	Office Gas/Heat Office Water	1,116.83	1,871.96
584300 584900	Office Water Office Other Utilities	35,843.61 256.56	37,431.11 3,241.43
584900 585100	Office Garbage Disposal/Removal		
585100 585200	Office Garbage Disposal/Removal Office Landscape/Mowing	117,102.12 28 340 36	139,117.10 197,490.39
585400	Office Security/Alarm System	28,340.36 2,992.52	5,298.12
585500	Office Cleaning Services	3,280.83	4,767.66
303300	Office Cicarining Der vices	3,200.03	±,/0/.00

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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	
627100		430,560.75	13,031.06
627200	Bad Debt Expense	430,300.73	51,644.04
	Bad Debt Collection Expense	(18 100 00)	1,651.95
627300	Uncollectible Accounts Accrual	(18,109.00)	294,189.00
628100	Billing Stock	-	
628300	Billing Postage	220 627 00	9,250.99
628400	Customer Service Printing	220,627.90	234,505.28
628500	Customer Freight/Courier Charges	261.68	46 529 60
629100	Memberships and Dues	49,237.78	46,528.69
629500	Credit Card (Cosh European Unallegated	(13,784.13)	30,768.57
629600	Credit Card/Cash Expense - Unallocated	44 222 02	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
		4,559.64	

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

Pasion Account	T	F : B : c	0/04/0000	2/24/2024
710221		•		
710223		·		
710224   Dep - Intillitation Callery   1.129 / 62   1.129 / 62   710225   Dep - Power Generation Equipment   21,227 / 81   15,847 / 83   710227   Dep - Blectric Pump Equip Src Pump   422,519 / 83   836,755.70   710228   Dep - Electric Pump Equip Src Pump   30,420.06   319,0187   710229   Dep - Electric Pump Equip Src Pump   30,420.06   319,0187   710229   Dep - Electric Pump Equip Trans Dist   58,8807   45,735.21   710230   Dep - Water Treatment Equipment   143,701.68   122,191   44   710231   Dep - Water Treatment Equipment   143,701.68   122,191   45   710231   Dep - Water Res vand Standpipes   192,660;24   53,736,935   710232   Dep - Trans and Distr Mains   380,118.39   37,063.58   710233   Dep - Service Lines   306,392.14   720,920.06   710234   Dep - Meters   306,392.14   710234   Dep - Meters   37,207.37   62,971.27   710236   Dep - Meter Installations   73,627.37   62,971.27   710236   Dep - Backflow Frevention Devices   3,572.96   3,1445.07   710237   Dep - Backflow Frevention Devices   3,572.96   3,1456.07   710238   Dep - Power Gen Equip Trans Pit   10,762.31   10,762.32   710239   Dep - Fower Gen Equip Trans Pit   10,762.31   710240   Dep - Fower Gen Equip Trans Pit   10,150.34   9,848.34   710241   Dep - Sewer Grore Main   51,326.01   49,342.94   710242   Dep - Sewer Grore Main   51,326.01   49,342.94   710242   Dep - Sewer Grore Main   51,326.01   49,342.94   710244   Dep - Service to Customers   29,971.45   25,823.06   710246   Dep - Service to Customers   29,971.45   25,823.06   710248   Dep - Flow Measure Install   44.23   44.28   710248   Dep - Flow Measure Install   44.23   44.28   710248   Dep - Flow Measure Install   44.23   44.28   710249   Dep - Flow Measure Install   44.23   44.28   710249   Dep - Flow Measure Install   710250   Dep - Flow Measure Install   710251   Dep - Flow Measure Install   710252   Dep - Flow Measure Install   710253   Dep - Flow Measure Install   710254   Dep - Flow Measure Install   710255   Dep - Plumping Equip Rel Humbre   710,368.38   710254   Dep - Treat Plip		·		
710225   Dep - Supply Mains		1 1 0		
710225   Dep - Power Ceneration Equipment   21,227.81   15,847.53     710227   Dep - Electric Pump Equip Ser Pump   242,519.03   398,755.70     710228   Dep - Electric Pump Equip Fran Dist   558,807.94   390.105.81     710230   Dep - Water Treatment Equipment   143,701.68   122,191.94     710231   Dep - Water Treatment Equipment   143,701.68   122,191.94     710232   Dep - Trans and Distr Mains   30,118.39   37,863.88     710233   Dep - Service Lines   36,921.41   229,046.51     710244   Dep - Meter Installations   73,663.88     710255   Dep - Meter Installations   73,662.37     710266   Dep - Hydrants   38,048.13   35,878.03     710277   Dep - Backflow Prevention Devices   35,772.96   31,456.44     710238   Dep - Fower Gen Equip Coll Pl   10,762.31   10,762.32     710239   Dep - Fower Gen Equip Framp Pl   10,150.34   9,483.48     710240   Dep - Power Gen Equip Treat Pl   25,677.39   20,486.48     710241   Dep - Sewer Force Main   51,326.01   49,422.94     710242   Dep - Sewer Gene Equip Framp Pl   10,150.34   9,482.94     710243   Dep - Sewer Gene Equip Framp Pl   10,150.34   9,482.94     710244   Dep - Sewer Gene Equip Framp Pl   10,150.34   9,442.94     710245   Dep - Sewer Gene Equip Framp Pl   10,150.34   9,442.94     710246   Dep - Flow Measure Devices   150.99   148.14     710247   Dep - Service to Customers   29,971.45   25,823.00     710248   Dep - Flow Measure Devices   6,173.22   5,998.80     710249   Dep - Pumping Equip Relation Wir   12,024.23   4,084.81     710250   Dep - Pumping Equip Relation Wir   12,024.23   4,084.81     710251   Dep - Pumping Equip Relation Wir   12,024.23   4,084.81     710252   Dep - Pumping Equip Relation Wir   12,024.23   4,084.81     710253   Dep - Pumping Equip Relation Wir   13,356.35   1,256.30     710254   Dep - Pumping Equip Relation Wir   13,356.35   1,256.30     710255   Dep - Pumping Equip Relation Wir   1,356.50   1,256.30     710256   Dep - Pumping Equip Relation Wir   1,356.50   1,256.30     710257   Dep - Other Hant Sewers Relation Wir   1,356.50   1,256.30				
710227		1 11 7		
Tito229		• • • •		
Tri0229				
710231   Dep - Water Treatment Equipment   143,701.68   122,191.94     710232   Dep - Dist Resv and Standpipes   192,660.24   186,356.90     710233   Dep - Trans and Distr Mains   380,118.39   373,063.85     710234   Dep - Meter Installations   217,411.37   210,920.10     710235   Dep - Meter Installations   376,627.37   229,046.81     710236   Dep - Meter Installations   376,627.37   229,012.71     710236   Dep - Meter Installations   35,828.03   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 Force Main   51,326.01   49,342.94     710243   Dep - Sewer Gen Equip Treat Plt   23,677.39   20,046.48     710244   Dep - Sewer Gen Equip Coll Plt   10,055.83   16,737.02     710244   Dep - Sepecial Collection Structures   150.99   148,14     710245   Dep - Blow Measure Devices   19,055.83   16,737.02     710244   Dep - Service to Customers   29,971.45   25,823.00     710247   Dep - Flow Measure Install   44,22   44,28     710248   Dep - Flow Measure Install   44,23   44,28     710249   Dep - Pumping Equip Rel Wt Dist   8,704.01   4,906.53     710250   Dep - Pumping Equip Rel Wt Dist   8,704.01   4,906.53     710251   Dep - Pumping Equip Rel Wt Dist   8,704.01   4,906.53     710252   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.42     710253   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.42     710254   Dep - Pumping Equip Rel Wt Dist   8,704.01   4,906.53     710255   Dep - Pumping Equip Rel Wt Dist   1,908.93   548,666.42     710256   Dep - Pumping Equip Rel Wt Dist   1,908.93   548,666.42     710257   Dep - Other Hant Seens reatment Plt   40,2715.03   375,186.88     710256   Dep - Pumping Equip Rel Wt Dist   1,908.93   548,666.42     710257   Dep - Other Plant Reclaim Wtr   1,815.05		* · * * *		
710231				
710232   Dep - Trans and Distr Mains   380,118.39   373,063.88   710233   Dep - Service Lines   306,392.14   229,046.51   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 Gen Equip Coll Plt   710,052.30   2276,766.67   710243   Dep - Manholes   19,055.83   16,737.02   710244   Dep - Sever Gen Equip Coll Plt   710,245   Dep - Sewer Gen Equip Coll Plt   710,245   Dep - Service to Customers   29,971.45   25,823.00   710,244   Dep - Service to Customers   29,971.45   25,823.00   710,244   Dep - Service to Customers   29,971.45   25,823.00   710,245   Dep - Elrow Measure Install   44,23   44,28   710,245   Dep - Flow Measure Install   44,23   44,28   710,245   Dep - Pumping Equip Pump Plt   745,038.83   653,146,71   710,250   Dep - Pumping Equip Pump Plt   745,038.83   653,146,71   710,251   Dep - Pumping Equip Redaim WiT   12,024.22   4,084.63   710,252   Dep - Treat/ Disp Equip Lagoon   14,844.84   14,787,61   710,255   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.74   710,255   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.74   710,255   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.74   710,255   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.74   710,255   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.74   710,255   Dep - Treat/ Disp Equip Trt Plt   54,789.83   548,666.74   710,255   Dep - Duffall Lines   5,965.30   5,279.77   710,264   Dep - Ruse Dist Reservoirs   12,55   50,50,50,78   710,256   Dep - Plant Sewers Treatment Plt   40,715,03   375,186.85   710,256   Dep - Other Plant Reclaim Water Trt   21,22,27   14,59,24		• • • •		
710234		1 11		
710234		•		
710236		*		
Times		·		
710237		•		
Times		± *		
710239		<u> </u>		
710240         Dep - Power Gen Equip Treat PIt         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 - Sewer Gravity Main         240,523.02         237,676.66           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         61,73.32         5,998.80           710247         Dep - Flow Measure Install         44.23         44.28           710248         Dep - Pecceiving Wells         608.1.5         1,368.38           710249         Dep - Pumping Equip Pump PIt         745,038.83         653,146.71           710250         Dep - Pumping Equip Reclaim WTP         12,024.23         4,084.63           710251         Dep - Pumping Equip Reld Wr Dist         8,704.01         4,906.51           710252         Dep - Treat/Disp Equip Lagoon         14,844.81         14,787.61           710253         Dep - Treat/Disp Equip McIm Wr         54,789.83         584,656.42           710254         Dep - Treat/Disp E				
710241         Dep - Sewer Force Main         51,326,01         49,342,94           710242         Dep - Sewer Gravity Main         240,522,02         237,676,66           710243         Dep - Manholes         19,055,83         16,737,02           710244         Dep - Service to Customers         29,971,45         25,823,00           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         442,83           710248         Dep - Receiving Wells         6,081,15         1,268,38           710250         Dep - Pumping Equip Reclaim WTP         12,024,23         4,984,67           710251         Dep - Pumping Equip Rel Wir Dist         8,704,01         4,906,56           710252         Dep - Treat/ Disp Equip Lagoon         14,844,81         14,787,61           710253         Dep - Treat/ Disp Equip Rel Wir         43,441         336,48           710254         Dep - Treat/ Disp Equip Nelm Wir         434,41         336,48           710255         Dep - Treat/ Disp Equip Nelm Wir         43,441         336,48           710256         Dep - Treat/ Disp Equip Melm Wir		* * * * * * * * * * * * * * * * * * *		
710242         Dep - Sewer Gravity Main         240,523,02         237,676.66           710243         Dep - Manholes         19,055.83         16,673.02           710244         Dep - Special Collection Structures         150.99         148.14           710245         Dep - Flow Measure Devices         6,173.32         5,998.80           710246         Dep - Flow Measure Install         44.23         5,998.80           710247         Dep - Flow Measure Install         44.23         44.28           710249         Dep - Pumping Equip Pump Plt         745.088.83         653,146.71           710250         Dep - Pumping Equip Reclaim WTP         12,024.23         4,084.63           710251         Dep - Pumping Equip Red Wtr Dist         8,704.01         4,906.56           710252         Dep - Treat/Disp Equip Red Wtr Dist         8,704.01         4,906.56           710253         Dep - Treat/Disp Equip Red Wtr Dist         4,844.81         1,4787.61           710254         Dep - Treat/Disp Equip Red Wtr Dist         4,444.81         1,487.61           710255         Dep - Plant Sewers Treatment Plt         402,715.03         375,186.58           710266         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710265         Dep - P				
710243         Dep - Special Collection Structures         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 Red Wr Dist         8,704.01         4,906.56           710251         Dep - Pumping Equip Red Wr Dist         8,704.01         4,906.56           710252         Dep - Treat/ Disp Equip Lagoon         14,844.81         14,787.61           710253         Dep - Treat/ Disp Equip Relm Wtr         434.41         336.48           710254         Dep - Plant Sewers Treatment Plt         402,715.03         375.86.58           710255         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710266         Dep - Other Housewers Treatment Plt         402,715.03         375.86.58           710263 <td< td=""><td></td><td><u>.</u></td><td></td><td></td></td<>		<u>.</u>		
710244         Dep - Special Collection Structures         150.99         14.81.4           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 Relw WTD ist         8,704.01         4,906.56           710251         Dep - Pumping Equip Rel WT Dist         8,704.01         4,906.56           710252         Dep - Treat/ Disp Equip Rtd WT Dist         8,704.01         4,906.56           710253         Dep - Treat/ Disp Equip Rtd WT         434.41         336.48           710254         Dep - Treat/ Disp Equip Rtd Wtr         434.41         336.48           710255         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710266         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710267         Dep - Other and Mise Equip Wtr         38.11         192.31           710268         Dep - Other and Mise Equip				
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 Rulp Pilt         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 Rcl Wtr         434.41         336.48           710254         Dep - Treat/Disp Equip Rcl Wtr         434.41         336.48           710255         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710266         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710277         Dep - Outfall Lines         5,965.30         5,272.97           710266         Dep - Reuse Dist Reservoirs         125.35         125.64           710267         Dep - Guter Alma Guter Servoirs		<u> •</u>		
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 Reclaim WTP         12,024.23         4,084.63           710252         Dep - Treat/Disp Equip Lagoon         14,844.81         14,787.61           710253         Dep - Treat/Disp Equip Trt Plt         554,789.83         554,656.42           710254         Dep - Treat/Disp Equip Rclm Wtr         434.41         336.48           710255         Dep - Plant Sewers Teratment Plt         402,715.03         375,186.58           710266         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710267         Dep - Outfall Lines         5,965.30         5,272.97           710263         Dep - Reuse Trasmission and Dist         1,678.09         1,813.39           710264         Dep - Reuse Trasmission and Dist         1,678.09         1,813.39           710268         Dep - Other and		* * .		
710247         Dep - Flow Measure Install         44.23         74.28           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 Rcl Wtr Dist         8,704.01         4,906.56           710252         Dep - Treat/Disp Equip Tcl Wtr         14,844.81         14,787.61           710253         Dep - Treat/Disp Equip Trt Plt         554,789.83         548,656.42           710254         Dep - Treat/Disp Equip Rclm Wtr         434.41         336.48           710255         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710266         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710263         Dep - Reuse Dist Reservoirs         125.35         125.35         125.64           710264         Dep - Reuse Transmission and Dist         1,678.09         1,481.39           710265         Dep - Other and Misc Equip Source Supply         6.50         6.8           710266         Dep - Other Tangible Plant         5,023.29         5,005.078           710270		- · · · · · · · · · · · · · · · · · · ·		
710248         Dep - Receiving Wells         6,081.15         1,368.38           710249         Dep - Pumping Equip Pump Plt         745,038.83         63,146.71           710250         Dep - Pumping Equip Reclaim WTP         12,024.23         4,084.61           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 Relm Wtr         434.41         336.48           710255         Dep - Plant Sewers Treatment Plt         402,715.03         375,186.58           710266         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 - Other and Misc Equip WTP         383.11         192.31           710268         Dep - Other and Misc Equip WTP         383.11         192.31           710271         Dep - Other Plant Collection         528.79         524.04           710272         Dep - Other Plant Feel Trea		•		
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 Reclaim WTP         12,024.23         4,084.63           710252         Dep - Treat/Disp Equip Lagoon         14,844.81         14,787.61           710253         Dep - Treat/Disp Equip Rclm Wtr         434.41         336.48           710254         Dep - Freat/Disp Equip Rclm Wtr         434.41         336.48           710255         Dep - Plant Sewers Treatment Plt         402,715.03         375,186.58           710266         Dep - Plant Sewers Reclaim Wtr         138.35         1,134.78           710267         Dep - Outfall Lines         5,965.30         5,272.79           710263         Dep - Reuse Dist Reservoirs         125.35         125.64           710264         Dep - Reuse Dist Reservoirs         125.35         125.64           710268         Dep - Other and Misc Equip Source Supply         6.50         6.48           710269         Dep - Other Tangible Plant         50,235.29         50,050.78           710271         Dep - Other Plant Collection         528.79         524.04           710272         Dep - Other Plant Teatm		1		
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 Rclm 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           710265         Dep - Other and Misc Equip Source Supply         6.50         6.48           710266         Dep - Other and Misc Equip WTP         383.11         192.31           710264         Dep - Other Tangible Plant         50,235.29         50,050.78           710269         Dep - Other Tangible Plant         50,235.29         50,050.78           710271         Dep - Ot				
710251         Dep - Pumping Equip Rcl 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 Rclm Wtr         554,789.83         548,656.42           710254         Dep - Treat/ Disp Equip Rclm 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 Plant Collection         50,235.29         50,050.78           710272         Dep - Other Plant Teatment         7,417.26         969.11           710273         Dep - Other Plant Reclaim Water Dist         11.49         11.52           710276         Dep - Ot				
710252         Dep - Treat/Disp Equip Lagoon         14,844.81         14,787.61           710253         Dep - Treat/Disp Equip Rclm Wtr         434.41         336.68           710254         Dep - Treat/Disp Equip Rclm 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           710263         Dep - Neuse 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 Reclaim Water Trt         212.27         145.92           710275         Dep - Other Plant Reclaim Water Dist         11.49         11.52           710303         Dep - Other Plant R				
710253         Dep - Treat/Disp Equip Trt Plt         554,789.83         548,656.42           710254         Dep - Treat/Disp Equip Rclm 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         50,505.78           710272         Dep - Other Plant Collection         528.79         524.04           710273         Dep - Other Plant Treatment         7,417.26         969.11           710274         Dep - Other Plant Reclaim Water Trt         212.27         145.92           710275         Dep - Other Plant Reclaim Water Dist         11.49         11.52           710303         Dep - Other Plant Rec				
710254         Dep - Treat/ Disp Equip Rclm 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         59.65.30         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 Plant Collection         528.79         50,050.78           710272         Dep - Other Plant Pump         5,708.37         1,296.48           710273         Dep - Other Plant Pump         5,708.37         1,296.48           710274         Dep - Other Plant Reclaim Water Trt         212.27         145.92           710275         Dep - Other Plant Reclaim Water Dist         11.49         11.52           710303         Dep - Stores Equipment         810.73         526.94           710306         Dep - Stores Equipment         80				
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 WTP         383.11         192.31           710279         Dep - Other and Misc Equip WTP         383.11         192.31           710271         Dep - Other and Misc Equip WTP         383.11         192.31           710272         Dep - Other Plant Collection         528.79         50,050.78           710273         Dep - Other Plant Treatment         7,417.26         969.11           710274         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           710306         Dep - Stores Equipment         33,563.57         31,809.70           710308         Dep - Tool Shop Equipment				
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 WTP         383.11         192.31           710270         Dep - Other Tangible Plant         50,235.29         50,050.78           710271         Dep - Other Plant Collection         528.79         524.04           710272         Dep - Other Plant Pump         5,708.37         1,296.48           710273         Dep - Other Plant Treatment         7,417.26         969.11           710274         Dep - Other Plant Reclaim Water Trt         212.27         145.92           710275         Dep - Other Plant Reclaim Water Dist         11.49         11.52           710307         Dep - Other Plant Reclaim Water Dist         11.49         11.52           710308         Dep - Other Flant Reclaim Water Dist         810.73         526.94           710309         Dep - Stores Equipment         810.73         526.94           710300         Dep - Stores Equipment         86,347.0				
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 Tr         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         86,547.07         86,035.58           710309         Dep - Power Operated Equipment         69,329.72				
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 Plant Collection         528.79         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 Trl         212.27         145.92           710276         Dep - Other Plant Reclaim Water Trls         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         86,547.07         86,035.58           710309         Dep - Power Operated Equipment         69,329.72         56,814.65           710310         Dep - Communications Equipment         5		* · · · · · · · · · · · · · · · · · · ·		
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 - Misic Equipment         9,427				
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 Reclaim Water Trt         212.27         145.92           710275         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 - Wisc Equipment         9,427.04         8,384.30           710401         Dep - Wisc Equipment         9,427.04 <td></td> <td></td> <td></td> <td></td>				
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 Reclaim Water Trt         212.27         145.92           710275         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           710310         Dep - Power Operated Equipment         69,329.72         56,814.65           710311         Dep - Communications Equipment         50,603.36         48,555.51           710401         Dep - Weicles         520,922.46         526,734.51           710501         Dep - Computer Hardware         1,753.60         336,106.13           710502         Dep - Desktop/ Laptop Computers         -		<u>*</u>		
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           710303         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           710501         Dep - Vehicles         520,922.46         526,734.51           710502         Dep - Desktop/Laptop Computers         - <t< td=""><td></td><td></td><td></td><td></td></t<>				
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 - Stores 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           710501         Dep - Vehicles         520,922.46         526,734.51           710501         Dep - Computer Hardware         1,753.60         336,106.13           710502         Dep - Desktop/Laptop Computers         - <t< td=""><td></td><td></td><td></td><td></td></t<>				
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			,	
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		•		
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		* *		
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 - Wehicles         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				
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		•		
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 - Wehicles         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	710303	Dep - Office Furniture	46,144.02	58,272.34
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				526.94
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				
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	710308		86,547.07	
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			69,329.72	
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				
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	710311	Dep - Misc Equipment	9,427.04	
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	710401	Dep - Vehicles	520,922.46	526,734.51
710504         Dep - Mini Comp Wtr         8,113.02         16,962.97           710602         Dep - Comp Systems         18,167.88         701.83	710501	Dep - Computer Hardware	1,753.60	336,106.13
710602 Dep - Comp Systems 18,167.88 701.83	710502	Dep - Desktop/Laptop Computers	-	76.55
	710504	Dep - Mini Comp Wtr	8,113.02	16,962.97
710901 Dep - Purchase Acquisition Adjustments (96,799.44) (94,677.70)	710602	Dep - Comp Systems	18,167.88	701.83
	710901	Dep - Purchase Acquisition Adjustments	(96,799.44)	(94,677.70)

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

### CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA NCUC FORM W-1 RATE CASE INFORMATION REPORT DOCKET NO. W-354, SUB 400 ITEM 2

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

Balance Sheet

Consolidated Trial Balance: Г CWSNC Uniform Bradfield Farms/Fairfield Harbour/Treasure Cove Acct Type Balance Shee Fusion Account Direct Cost Allocated Cost Total Direct Cost Allocated Cost Total Cash - BoA - NC Petty Cash CNC - BoA 1651884 Balance Sheet 111304 Petty Cash CNC- BoA 1651884
Cash - BB&T
Accounts Receivable - USD
Allowance for Doubtful Accounts - USD
Unbilled Reverune
Materials and Supplies
Inventory
Prepaid Reimbursements
Prepaid Other
Deposits
Miss Receivable Balance Sheet 111470 112102 112202 112301 113101 113102 446,599.06 (152,871.47) 205,251.97 3,281,915.81 (932,293.53) 205,251.97 47 529 85 99 211 71 146 741 56 6 789 62 6 789 62 113207 37,452.19 37,452.19 406,983.32 113209 113211 5,703.20 61,975.17 5,703.20 61,975.17 406,983,32 Misc Receivable 59,975.00 Balance Sheet 113301 59,975.00 (35,303,508.52) Misc Receivable
Intercompany Automatic Account
Misc Other Current Assets
Preliminary Survey and Investigation Accrued
HCM Clearing.
Land and Rights Cemeral
Land and Rights Pump
Land and Rights Water
Land and Rights Trans Balance Sheet 113603 (42,329.72) (35,345,838.24) (9,025,926.67) (9,025,926.67) Balance Sheet 113711 113712 113799 141101 141102 141103 141104 39,391.74 39,391.74 5,998.55 5,998.55 717,824.25 50,818.45 357,109.05 18,896.02 717,824.25 50,818.45 357,109.05 18,896.02 13,989.82 21,024.55 13,989.82 21,024.55 Balance Sheet Balance Sheet 141107 141108 Land and Rights Treatme Land and Rights Reclaim 39.167.18 39.167.18 1.149.84 1.149.84 Balance Sheet 141199 Land Clearing Organization Land Clearing
Organization
Organization
Franchises
Struct and Improv General Plant
Struct and Improv Service Supplies
Struct and Improv Water Treat Plt
Struct and Improv Water Treat Plt
Struct and Improv Treat Plt
Struct and Improv Collect Plant
Struct and Improv Collect Plant
Struct and Improv Collect Plant
Struct and Improv Treatment Plant
Struct and Improv General Wt Dist
Struct and Improv Reclaim Wt P Struct and Improv Office
Underline Reservoirs
Wells and Springs
Infilitration Callery
Supply Mains
Power Generation Equipment
Electric Pump Equip Ser Pump
Electric Pump Equip Ser Pump
Electric Pump Equip Wt P
Electric Pump Equip Wt P
Electric Pump Equip Ser Pump
Electric Pump Equip Trans Dist
Water Treatment Equipment
Dist Resv and Standspipes 1,293,859.34 73,688.47 1,367,547.81 94,482.28 115,547.96 Balance Sheet 141201 21,065.68 Balance Sheet 141201 141202 141203 141204 141205 141206 141207 141208 73,688.47 89,232.49 2,708.53 16,278.59 31,093.92 3,978.00 979.22 18,598.79 1,367,347.81 356,992.07 2,058,646.88 4,481,887.30 1,603,874.36 292,416.50 104,580.71 11,318,289.18 94,482.28 93,178.13 289,457.51 201,865.14 147,166.50 460.53 150.00 2,159,369.55 93,178.13 289,457.51 202,257.92 147,166.50 460.53 150.00 267,759.58 2,055,938.35 4,465,608.71 1,572,780.44 288,438.50 103,601.49 11,299,690.39 185.48 2.159.555.03 141209 141210 20,050,256.41 2,585.74 20,050,256.41 1.837.411.82 1.837.411.82 685.19 3,270.93 180,480.92 908,933.33 14,695.16 14,816,649.40 45,185.16 788,812.82 460,589.23 2,947,582.22 9,181,807.87 3,901,287.43 2.477.00 2.477.00 Balance Sheet 141211 180,480,92 Balance Sheet 762,256.51 141220 141221 141223 141224 141225 141226 141227 141228 141229 146,676.82 14,695.16 97,974.89 122,932.39 220,907.28 14,603,513.72 45,185.16 788,509.92 460,589.23 213,135.68 518,778.22 518,778.22 302.90 3,127.40 296,055.43 2,156.67 53,375.85 385,583.86 63,011.89 2,944,454.82 8,885,752.44 46.28 53,422.13 385,583.86 3,899,130.76 81.51 63,093.40 Balance Sheet 141230 5,625,394.19 184,273,46 5,809,667,65 1,103,109.65 901,355.22 1.103.109.65 Balance Sheet 141231 Dist Resv and Standpipes 8,196,939.18 704,307.32 8,901,246.50 10,000.27 911,355.49 Balance Sheet 8,196,939.18 35,491,938.15 14,407,761.50 6,324,924.20 2,057,560.53 1,413,906.01 45,312.22 107,623.19 901,355.22 1,892,091.57 842,782.79 188,359.14 179,595.78 185,967.71 151.08 Trans and Distr Mains Service Lines Meters Meter Installations 511,126.77 147,037.33 188,747.27 615.00 766.70 33,241.96 456.83 396.78 141232 141233 141234 141235 141236 141237 141238 141239 141240 36,003,064.92 14,554,798.83 1,925,333.53 843,239.62 188,755.92 179,595.78 185,985.37 151.08 6,513,671.47 2,058,175.53 1,414,672.71 45,312.22 107,623.19 Hydrants Backflow Prevention Devices Power Gen Equip Coll Plt Power Gen Equip Pump Plt Power Gen Equip Treat Plt 53,340.84 308,116.54 53,340.84 308,116.54 68.263.85 68.263.85 227,006.20 Sewer Force Mai 227.006.20 Balance Sheet 141241 3.802.928.07 61.991.29 3,864,919,36 Sewer Force Main
Sewer Gravity Main
Manholes
Special Collection Structures
Service to Customers
Flow Measure Devices
Flow Measure Install
Receiving, Well
Pumping Equip Redaim WTP
Pumping Equip Redaim WTP
Pumping Equip Redaim WTP
Frast/ Diep Equip Lagoon
Treat/ Diep Equip Lagoon
Treat/ Diep Equip Tert Pit
Treat/ Diep Equip Redm WTP
Flant Sewers Redaim WTP
Outfall Lines
Reuse Diet Receim WTP
Other and Mise Equip Server
Other and Mise Equip Server
Other Tansmission and Dist
Other Tansmission
Other Tand WTP
Other Tanglibe Plant
Other Plant Collection
Other Plant Collection Balance Sheet 141242 Sewer Gravity Main 17,893,123.27 494,360.84 18,387,484.11 5,330,922.73 (0.00)5,330,922.73 Balance Sheet 17,893,123.27 1,477,375.62 7,032.04 2,179,150.69 143,165.36 1,105.97 388,568.32 4,834,611.44 37,868.13 80,351.31 18,387,484.11 1,706,857.57 7,032.04 2,179,150.69 143,165.36 1,105.97 388,568.32 4,835,081.46 37,868.13 80,351.31 49,843.28 775.00 272,828.54 141243 141244 141245 141246 141247 141248 141249 141250 141251 229,481.95 49,843.28 470.02 817.088 36 78,717.31 78,717.31 Balance Sheet 141252 594,848,97 210.00 595,058.97 Balance Sheet Balance Sheet 141253 141254 690,273.58 19,453,877.14 2,828,541.35 2,828,541.35 19,453,877.14 16,413.85 17,947,965.87 5,801.87 645,213.20 3,506.63 85,782.89 260.00 21,783.59 53,160.77 16,413.85 16,413.85 17,947,965.87 5,801.87 645,213.20 3,506.63 Balance Sheet 398,182.18 398,182.18 141255 141256 141257 141263 141264 141268 141269 141271 85,782.89 260.00 20,187.08 15,942.13 10,854.15 1,596.51 37,218.64 Balance Sheet 141272 10,611.93 21,466.08 (224.00)(224.00)Balance Sheet Balance Sheet 141273 141274 Other Plant Pump Other Plant Treatment 468,118.73 334,705.41 2,930.68 5,329.27 471,049.41 340,034.68 3,441.51 3,441.51 Balance Sheet 141275 141276 141278 141293 141299 141303 141305 8,371.71 8.371.71 650.00 459.67 734,760.75 (610,136.00) Other Plant Reclaim Water Trt Other Plant Reclaim Water Dist 650.00 459.67 734,760.75 Plant Alloc
Plant Held for Future Use
Utility Plant Clearing
Office Furniture
Stores Equipment
Lab Equipment (610,136.00) 139,267.48 786,267.85 315.22 925,535.33 5,778.30 3,147.92 86,028.94 54.94 91,807.24 3,202.86 Balance Sheet 141306 223,388,43 103.077.02 326,465,45 20,696.11 20,696.11 123,908.53 Tool Shop Equipment Power Operated Equipment Communications Equipment 122,321.31 Balance Sheet 141308 710,331.15 924,207.03 1,634,538.18 1,587.22 Balance Sheet Balance Sheet 141309 141310 819,370.65 4,283.90 251,691.18 823,654.55 501,080.99 64,532.73 108,203.46 65,249.09 118,242.67 716.36 10,039.21 Communications Equipment
Miss: Equipment
Building and Equipment Clearing
Vehicles
Vehicles
Clearing
Computer Hardware
Desktop/Laptop Computers
Mainframe Computers
Mini Comp Wt
Computer Software
Computer Software
Computer Software Balance Sheet 141311 230,190.25 12,221.46 242,411.71 34,177.06 34,177.06 Balance Sheel Balance Sheel Balance Sheel Balance Sheel Balance Sheel Balance Sheel 141399 141401 141499 141501 141502 141503 3.277.905.68 3 277 905 68 450,068,95 450,068.95 1,121.12 25,320.77 213,708.01 195.42 4,413.25 37,247.99 1,121.12 195.42 25,320.77 213,708.01 2,069,925.98 4,413.25 37,247.99 Balance Sheet 141504 11.371.79 2,081,297.77 166,791.79 1.687.21 358,610.97 360,298,18 Balance Sheet 141601 166,791.79 29,070.87 29,070.82 141602 141603 141699 Balance Sheet Balance Sheet Comp Systems Micro Systems 109,012.35 5,197,924.21 105,210.18 5,306,936.56 105,210.18 889,371.15 18,337.44 889,371.15 18,337.44 Balance Sheet Micro Systems
Computer Clearing
CWIP - Captime
CWIP - Interest During Construction
CWIP - Ingineering
CWIP - Labor/Installation
CWIP - Equipment
CWIP - Material 1,604,145.43 3,015,907.75 5,424,839.06 13,791,946.39 21,181,803.47 3,495,409.53 1,975,984.19 3,180,249.26 6,412,710.98 13,785,822.88 20,651,857.66 3,495,409.53 167,597.18 114,364.78 208,973.62 596,284.05 1,543,198.33 111,509.29 220,752.22 128,551.14 519,534.72 596,284.05 1,543,198.33 111,509.29 371,838.76 164,341.51 987,871.92 (6,123.51) (529,945.81) 53,155.04 14,186.36 310,561.10 141702 141703 141704 141705 141706 141707 Balance Shee 141708 CWIP - Electrical 639,105,05 639,105,05 594.98 594.98 Balance Sheet 141709 CWIP - Piping CWIP - Site Work 1,996,172.78 467,199.90 2,597.22 467,199.90 2,597.22 279,150.25 278,470.25 Balance Sheet 141710 (680.00)(210,541.91) Balance Sheet 141711 141713 CWIP - Building Additions CWIP - Crane 282,811.69 72,269.78 1,642.08 1,642.08

595.00

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

Consolidated Trial Balance:

Consolidated Tri	ial Balance:			CWSNC Uniform		Bradfield Farms/Fa	irfield Harbour/Tro	euro Coro
Acct Type	Fusion Accou	nt Fusion Account	Direct Cost	Allocated Cost	Total	Direct Cost	irfield Harbour/Trea	Total
Balance Sheet	141714	CWIP - Drilling Costs	- Direct cook	839,924.45	839,924.45	-	-	-
Balance Sheet	141715	CWIP - Foundation		28,756.43	28,756.43	-	-	-
Balance Sheet Balance Sheet	141716 141718	CWIP - Land/Lease CWIP - Permits	322.78 22,868.20	275,954.40	276,277.18 22,868.20	-	-	
Balance Sheet	141720	CWIP - Pumps/Equipment	-	4,355,392.27	4,355,392.27	-	415,014.70	415,014.70
Balance Sheet	141724	CWIP - Tank/Cost of	(132,254.12)	1,134,360.98	1,002,106.86	-	81,307.28	81,307.28
Balance Sheet	141726	CWIP - Tank/Pneumatic	(21.450.61)	1,880,328.01	1,880,328.01	-	404,499.91	404,499.91
Balance Sheet Balance Sheet	141727 141729	CWIP - Tests/Drawdown CWIP - Well House	(21,450.61)	26,321.43 490.172.97	4,870.82 490,172.97	-	(36.14) 117,602.11	(36.14) 117.602.11
Balance Sheet	141732	CWIP - Transfer to Fixed Assets	22,125.99	(78,448,638.97)	(78,426,512.98)	(1,255.61)	(4,822,596.24)	(4,823,851.85)
Balance Sheet	141735	CWIP - Building/Blower		24,949.20	24,949.20	- 1	- 1	- 1
Balance Sheet	141738	CWIP - Installation of Plant		754,491.57	754,491.57	-	402 202 02	402 202 02
Balance Sheet Balance Sheet	141739 141742	CWIP - Modification/Lift Stn CWIP - Sand		16,627,021.65 95,600.00	16,627,021.65 95,600.00	-	403,393.02	403,393.02
Balance Sheet	141748	CWIP - Contractor/Labour	(395,289.25)	1,552,891.74	1,157,602.49	-	226,668.23	226,668.23
Balance Sheet	141749	CWIP - Architect/Design	1 - 1	106,895.24	106,895.24	-	-	-
Balance Sheet Balance Sheet	141750	CWIP - Furniture	5,487,976,43	67,349.63	67,349.63	120.004.00	10,255.96	10,255.96
Balance Sheet	141761 141762	CWIP - Construction CWIP - Other	743.75	410,298.40	5,898,274.83 743.75	129,894.80	-	129,894.80
Balance Sheet	141798	CWIP Clearing-Fixed Asset	(39,367.39)	(1,047.74)	(40,415.13)	(717.36)	-	(717.36)
Balance Sheet	141799	CWIP Clearing				42,293.94	-	42,293.94
Balance Sheet	141899	CIAC-Clearing	(2.127.520.17)	(1.7711.050.05)	(4.040.570.02)	2 200 202 04	(702.22)	2 207 500 01
Balance Sheet Balance Sheet	141901 141999	Purchase Acquisition Adjustments PAA Clearing	(3,137,528.17)	(1,711,050.85)	(4,848,579.02)	2,288,292.04	(783.23)	2,287,508.81
Balance Sheet	142201	Acc Dep - Organization	681,673.74	(43,849.32)	637,824.42	(7,838.15)	(6,105.18)	(13,943.33)
Balance Sheet	142202	Acc Dep - Franchises	(128,678.63)	(43,489.72)	(172,168.35)	(19,066.80)	- 1	(19,066.80)
Balance Sheet	142203	Acc Dep - Struct and Improv General Plant	(558,240.79)	(787.59)	(559,028.38)	20,432.18		20,432.18
Balance Sheet Balance Sheet	142204 142205	Acc Dep - Struct and Improv Service Supplies	(1,159,956.59)	(14,526.94)	(1,174,483.53)	(53,824.07)	(112.15)	(53,936.22)
Balance Sheet	142205	Acc Dep - Struct and Improv Water Treat Plt Acc Dep - Struct and Improv Trans Dist Plt	(243,290.86) 23,454.72	(9,679.13) (1,139.75)	(252,969.99) 22,314.97	(77,913.30) (13.51)	-	(77,913.30) (13.51)
Balance Sheet	142207	Acc Dep - Struct and Improv Collect Plant	(7,122.21)	(278.74)	(7,400.95)	(1.26)	-	(1.26)
Balance Sheet	142208	Acc Dep - Struct and Improv Pump Plant	(1,705,849.67)	(5,920.53)	(1,711,770.20)	60,921.04	(52.45)	60,868.59
Balance Sheet	142209	Acc Dep - Struct and Improv Treatment Plant	(3,736,366.33)	(00F 0.0)	(3,736,366.33)	(147,375.86)	-	(147,375.86)
Balance Sheet Balance Sheet	142210 142211	Acc Dep - Struct and Improv Reclaim WTP Acc Dep - Struct and Improv Reclaim Wtr Dist	(907.22) (83,328.33)	(207.36)	(1,114.58) (83,328.33)	(625.09)	-	(625.09)
Balance Sheet	142220	Acc Dep - Struct and Improv Office	(95,352.43)	(166,433.16)	(261,785.59)	(16,767.59)	(18,341.19)	(35,108.78)
Balance Sheet	142221	Acc Dep - Collecting Reservoirs	2,921.52		2,921.52			- 1
Balance Sheet	142223	Acc Dep - Wells and Springs	(5,849,876.72)	(92,046.99)	(5,941,923.71)	(314,327.67)	-	(314,327.67)
Balance Sheet Balance Sheet	142224 142225	Acc Dep - Infiltration Gallery Acc Dep - Supply Mains	(13,029.68) (21,037.93)	(50.10)	(13,029.68) (21,088.03)	(1,857.61)	-	(1,857.61)
Balance Sheet	142225	Acc Dep - Supply Mains Acc Dep - Power Generation Equipment	(88,082.65)	(30.10)	(88,082.65)	(1,007.61)	-	(1,007.01)
Balance Sheet	142227	Acc Dep - Electric Pump Equip Src Pump	(1,731,761.74)	(3,937.77)	(1,735,699.51)	56,243.36	(31.50)	56,211.86
Balance Sheet	142228	Acc Dep - Electric Pump Equip WTP	(2,007,485.43)	(118,941.57)	(2,126,427.00)	(215,846.82)	-	(215,846.82)
Balance Sheet Balance Sheet	142229 142230	Acc Dep - Electric Pump Equip Trans Dist Acc Dep - Water Treatment Equipment	(2,346,216.20) (659,260.18)	(2,842.68) (78,086.21)	(2,349,058.88) (737,346.39)	14,594.90 (29,530.61)	(109.72)	14,485.18 (29,530.61)
Balance Sheet	142231	Acc Dep - Water Treatment Equipment Acc Dep - Dist Resv and Standpipes	(1,739,624.60)	(269,920.52)	(2,009,545.12)	(264,606.39)	(1,401.44)	(266,007.83)
Balance Sheet	142232	Acc Dep - Trans and Distr Mains	(6,280,658.94)	(90,257.68)	(6,370,916.62)	(518,061.21)	(3,366.75)	(521,427.96)
Balance Sheet	142233	Acc Dep - Service Lines	(1,226,774.06)	(57,332.58)	(1,284,106.64)	78,070.34	(130.56)	77,939.78
Balance Sheet	142234	Acc Dep - Meters	(1,564,016.78)	(103,370.73)	(1,667,387.51)	(64,276.27)	(157.08)	(64,433.35)
Balance Sheet Balance Sheet	142235 142236	Acc Dep - Meter Installations Acc Dep - Hydrants	(695,258.24) (332,650.95)	(247.27) (233.48)	(332,884.43)	(65,374.74) (85,213.14)	(5.65)	(65,374.74) (85,218.79)
Balance Sheet	142237	Acc Dep - Backflow Prevention Devices	(2,885.42)	(233.40)	(2,885.42)	346.71	(5.05)	346.71
Balance Sheet	142238	Acc Dep - Power Gen Equip Coll Plt	(41,255.56)	-	(41,255.56)	-	-	-
Balance Sheet	142239	Acc Dep - Power Gen Equip Pump Plt	(34,800.81)	-	(34,800.81)	(20,359.54)	-	(20,359.54)
Balance Sheet Balance Sheet	142240 142241	Acc Dep - Power Gen Equip Treat Plt Acc Dep - Sewer Force Main	(136,849.15) (1,368,675.08)	(9.423.86)	(136,849.15)	(138,025.03)	-	(138,025,03)
Balance Sheet	142242	Acc Dep - Sewer Force Main  Acc Dep - Sewer Gravity Main	(7,165,143.51)	(109,682.31)	(7,274,825.82)	(1,447,564.70)	-	(1,447,564.70)
Balance Sheet	142243	Acc Dep - Manholes	(54,832.57)	(5,928.18)	(60,760.75)	10,457.04	-	10,457.04
Balance Sheet	142244	Acc Dep - Special Collection Structures	88.85	-	88.85	(105.83)	-	(105.83)
Balance Sheet Balance Sheet	142245 142246	Acc Dep - Service to Customers Acc Dep - Flow Measure Devices	140,096.17 32,877.60	-	140,096.17 32,877.60	157,764.64 (6,297.30)	-	157,764.64 (6,297.30)
Balance Sheet	142246	Acc Dep - Flow Measure Install	(346.54)		(346.54)	(6,297.30)	-	(0,297.30)
Balance Sheet	142248	Acc Dep - Receiving Wells	17,948.93	-	17,948.93	-	-	-
Balance Sheet	142249	Acc Dep - Pumping Equip Pump Plt	(857,570.21)	(5,277.23)	(862,847.44)	(268,426.05)	-	(268,426.05)
Balance Sheet	142250	Acc Dep - Pumping Equip Reclaim WTP	(5,080.52)	=	(5,080.52)	6,087.12	-	6,087.12
Balance Sheet Balance Sheet	142251 142252	Acc Dep - Pumping Equip Rel Wtr Dist	(29,243.53) (249,687.84)	(103.15)	(29,243.53)	179.88	-	179.88
Balance Sheet	142253	Acc Dep - Treat/Disp Equip Lagoon Acc Dep - Treat/Disp Equip Trt Plt	(7,380,698.51)	(306,823.25)	(7,687,521.76)	(572,563.34)	-	(572,563.34)
Balance Sheet	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	9,213.31		9,213.31	-	-	-
Balance Sheet	142255	Acc Dep - Plant Sewers Treatment Plt	(1,409,228.46)	-	(1,409,228.46)	(117,418.83)	-	(117,418.83)
Balance Sheet Balance Sheet	142256 142257	Acc Dep - Plant Sewers Reclaim Wtr Acc Dep - Outfall Lines	(1,098.06) (915.82)	(970.22)	(2,068.28) (915.82)	7,939.14	(24.94)	(24.94) 7,939.14
Balance Sheet	142263	Acc Dep - Outraii Lines Acc Dep - Reuse Dist Reservoirs	(865.21)	-	(865.21)	(833.85)	-	(833.85)
Balance Sheet	142264	Acc Dep - Reuse Transmission and Dist	(8,535.56)	-	(8,535.56)	223.65	-	223.65
Balance Sheet	142268	Acc Dep - Other and Misc Equip Source Supply	-	(86.68)	(86.68)	-	-	-
Balance Sheet	142269	Acc Dep - Other and Misc Equip WTP	(1,782.52)	(530.56)	(2,313.08)	-		-
Balance Sheet Balance Sheet	142271 142272	Acc Dep - Other Tangible Plant Acc Dep - Other Plant Collection	25,522.43 (3,435.18)	(520,825.18) (3,366.88)	(495,302.75) (6,802.06)	240.33 974.47	(121.34)	118.99 974.47
Balance Sheet	142273	Acc Dep - Other Plant Conection	(17,873.14)	(936.42)	(18,809.56)	(577.39)	-	(577.39)
Balance Sheet	142274	Acc Dep - Other Plant Treatment	(15,696.24)	(1,734.63)	(17,430.87)	-	-	-
Balance Sheet	142275	Acc Dep - Other Plant Reclaim Water Trt	(144,000	(212.44)	(212.44)	(1,729.01)	-	(1,729.01)
Balance Sheet Balance Sheet	142276 142278	Acc Dep - Other Plant Reclaim Water Dist Acc Dep - Plant Alloc	(146.80) (89,804.58)	-	(146.80) (89,804.58)	-	-	-
Balance Sheet	142276	Acc Dep - Flant Anoc Acc Dep - Land	(09,004.30)	-	(09,004.30)	-	-	-
Balance Sheet	142303	Acc Dep - Office Furniture	(100,095.37)	(588,154.71)	(688,250.08)	(4,774.55)	(43,932.93)	(48,707.48)
Balance Sheet	142305	Acc Dep - Stores Equipment	373.72	(14.55)	359.17	407.73	(2.55)	405.18
Balance Sheet Balance Sheet	142306 142308	Acc Dep - Lab Equipment	(55,434.01) (337,614.59)	(110,174.06) (625,531.27)	(165,608.07) (963,145.86)	(2,958.54) (76,389.47)	(1,173.73)	(2,958.54) (77,563.20)
Balance Sheet Balance Sheet	142308 142309	Acc Dep - Tool Shop Equipment Acc Dep - Power Operated Equipment	(337,614.59)	(625,531.27)	(143,529.81)	(76,389.47)	(1,173.73)	(21,193,56)
Balance Sheet	142310	Acc Dep - Communications Equipment	(185,048.21)	(282,403.66)	(467,451.87)	3,584.83	(11,964.18)	(8,379.35)
Balance Sheet	142311	Acc Dep - Misc Equipment	(50,461.00)	(6,703.31)	(57,164.31)	1,784.71	-	1,784.71
Balance Sheet	142401	Acc Dep - Vehicles		(2,499,140.60)	(2,499,140.60)	-	(387,957.11)	(387,957.11)
Balance Sheet Balance Sheet	142501 142502	Acc Dep - Computer Hardware Acc Dep - Desktop/Laptop Computers	1	(281.29) (2,582.39)	(281.29) (2,582.39)	-	(49.04) (450.07)	(49.04) (450.07)
Balance Sheet	142502	Acc Dep - Desktop/Laptop Computers Acc Dep - Mainframe Computers		(2,582.39)	(2,382.39)		(37,247.99)	(37,247.99)
Balance Sheet	142504	Acc Dep - Mini Comp Wtr	(2,408.66)	(1,796,076.33)	(1,798,484.99)	(560.82)	(312,676.81)	(313,237.63)
Balance Sheet	142601	Acc Dep - Computer Software		(38,587.18)	(38,587.18)	- 1	(6,725.50)	(6,725.50)
Balance Sheet	142602	Acc Dep - Comp Systems	(18,167.88)	(4,573,946.79)	(4,592,114.67)	-	(780,615.46)	(780,615.46)
Balance Sheet Balance Sheet	142603 142901	Acc Dep - Micro Systems Acc Dep - Purchase Acquisition Adjustments	2,924,665.90	(105,210.18) 468,412.84	(105,210.18) 3,393,078.74	(1,427,504.38)	(18,337.44) 183.61	(18,337.44) (1,427,320.77)
Balance Sheet	170001	Regulatory Assets in Progress	2,924,003.90	100/112.04		(1/12/,304.38)	103.01	-
Balance Sheet	170002	RCIP - Attorney Fees		1,587,501.65	1,587,501.65	-	197,931.56	197,931.56
Balance Sheet	170003	RCIP - Capitalized Time		1,285,745.01	1,285,745.01	-	327,816.37	327,816.37
Balance Sheet	170004 170005	RCIP - Administrative	01 =-	254,242.49	254,242.49	(AF 00)	25,370.25	25,370.25
Balance Sheet Balance Sheet	170005	RCIP - Travel RCIP - Consulting Fees	81.76	48,484.53 329,956.40	48,566.29 329,956.40	(25.92)	6,331.83 43.507.21	6,305.91 43,507.21
Balance Sheet	170007	RCIP - Transfer to DEF		(3,111,664.47)	(3,111,664.47)	-	(540,918.69)	(540,918.69)
Balance Sheet	170008	Regulatory Assets Being Amortized	131,270.39	182,837.76	314,108.15	-	,	
Balance Sheet	170009	Rate Case Being Amortized	27,995.41	1,796,792.64	1,824,788.05	-	324,219.62	324,219.62
Balance Sheet Balance Sheet	170011 170099	Rate Case Accum Amort Regulatory Asset Clearing	(159,265.80)	(1,299,337.33)	(1,458,603.13)	-	(205,648.35)	(205,648.35)
Balance Sheet	181002	Def Chgs - Tank Maint and Repair	4,082,350.17	378,794.09	4,461,144.26	252,355.80	49,715.21	302,071.01
Balance Sheet	181003	Def Chgs - Relocation	-	1,700.42	1,700.42	-	219.77	219.77
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Carolina Water Service, Inc. of North Carolina W-354, Sub 400 Test Year: March 31, 2022

				CWSNC Uniform		Bradfield Farms/Fai		sare Cove
Acct Type	Fusion Account	Fusion Account	Direct Cost	Allocated Cost	Total 2.019.03	Direct Cost	Allocated Cost	Total
lance Sheet lance Sheet	181005 181006	Def Chgs - Hurricane/Storm Def Chgs - Other Water and Sewer	2,019.03 140.00	2,364.12	2,504.12	15,154.86	412.06	15,15 41
lance Sheet	181007	Def Chgs - Multi Yr Testing	779,723.27	5,509.86	785,233.13	34,951.75	420.14	35,37
lance Sheet	181008	Def Chas - Sludge Hauling	7,500.00	93,918.66	101,418.66	EE 642 E2	-	EE 64
lance Sheet lance Sheet	181015 181099	Def Chgs - Other Def Chg-Clearing	3,162,597.08	228,398.80	3,390,995.88	55,642.53	-	55,64
lance Sheet	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(2,403,554.73)	(248,482.16)	(2,652,036.89)	(210,813.49)	(27,002.56)	(237,8)
lance Sheet	182003	Acc Amort - Def Chgs - Relocation	- · · · · · · · · · · · · · · · · · · ·	(1,490.25)	(1,490.25)		(183.12)	(1
lance Sheet lance Sheet	182005 182006	Acc Amort - Def Chgs - Hurricane/Storm Acc Amort - Def Chgs - Other Water and Sewer	(2,019.03) (44.32)	(2,364.12)	(2,019.03) (2,408.44)	(15,154.86)	(412.06)	(15,1 (4
lance Sheet	182007	Acc Amort - Def Chgs - Other Water and Sewer  Acc Amort - Def Chgs - Multi Yr Testing	(760,907.51)	(5,509.86)	(766,417.37)	(32,845.53)	(420.14)	(33,2
lance Sheet	182008	Acc Amort - Def Chgs - Sludge Hauling	(7,500.00)	(93,918.66)	(101,418.66)	- 1	- '	
lance Sheet	182015	Acc Amort - Def Chgs - Other	(2,517,404.89)	(228,398.80)	(2,745,803.69)	(55,642.53)		(55,6
lance Sheet lance Sheet	194006 194007	Other Non-Current Assets Operating Lease Right-of-use Assets	-	1,169,234.79 712,978.19	1,169,234.79 712,978.19	-	203,790.94 108,571.88	203,7
lance Sheet	221102	Trade Accounts Payable - USD	(464,062.32)	(683,060.87)	(1,147,123.19)	(78,387.71)	(100,963.98)	(179,
lance Sheet	221103	Trade Accounts Payable RNV Clearing	(298,933.84)	(4,644.10)	(303,577.94)	(31,661.76)	172.36	(31,
lance Sheet lance Sheet	221104 221203	Receipt Clearing Accounts Payable - Other	(9,950.90)	(17,808.50) (44,360.59)	(17,808.50) (54,311.49)	(860.00)	(2,711.87) (4,326.28)	(2,3
lance Sheet	222101	Accrued Expenses	(255,340.21)	(41,898.39)	(297,238.60)	(51,349.97)	(4,997.72)	(56,3
lance Sheet	222102	Accrued Electric	-	-	-	-	- '	( ,
lance Sheet	222103	Accrued Water Accrued Sewer	-	-		=	-	
lance Sheet lance Sheet	222104 222202	Accrued Sewer Bonus Accrual	-	(109,660.15)	(109,660.15)	-	(16,698.98)	(16,
lance Sheet	222206	Accrued Payroll	-	-	- 1	-	(10,050.50)	(10)
lance Sheet	223101	Accrued Taxes General	12,792.76	(54,705.80)	(41,913.04)	-	(9,534.94)	(9,5
lance Sheet lance Sheet	223103 223105	Accrued Real Estate Property Tax Accrued Franchise Tax A	-	0.19	0.19	-	0.06	
lance Sheet lance Sheet	223105	Accrued Franchise Tax A Accrued Utility and Commission	-	0.19	0.19	-	0.06	
lance Sheet	223205	Accrued Sales Tax	-	(448.16)	(448.16)		(13.52)	
lance Sheet	223206	Accrued Use Tax	(31.47)	130.03	98.56	(0.67)	38.10	
lance Sheet	223304	Accrued Employment FICA	· - 1	(90.09)	(90.09)	· - ′	(15.69)	
lance Sheet	223305 223306	Accrued Employment Medicare	-	(20.97)	(20.97)	-	(3.68)	
lance Sheet lance Sheet	223306 223307	Accrued Unemployment Tax - Federal Accrued Unemployment Tax - State	-	(8.71) (14.52)	(8.71) (14.52)	-	(1.51) (2.54)	
lance Sheet	223502	Accrued State Income Tax	10,971.77	(53,784.09)	(42,812.32)	-	(12,114.77)	(12,
lance Sheet	224003	Accrued Interest - Customer Deposits		(37,793.78)	(37,793.78)	-	(4,106.75)	(4,
lance Sheet	231001	Customer Deposits		(265,144.92)	(265,144.92)	-	(27,615.21)	(27)
lance Sheet lance Sheet	231003 232001	Customer Refunds Deferred Revenue	24,845.18 (43,761.35)	(55,008.41)	(30,163.23) (43,761.35)	125.92 (17,116.73)	(5,891.80)	(5,
lance Sheet	233002	Intercompany Trade Accounts Payable - USD	(53,821.28)	(58,395,365.91)	(58,449,187.19)	(17,110.73)	(290,463.94)	(290,
lance Sheet	255001	Deferred Federal Tax Liabilities	(128,581.68)	(4,776,756.69)	(4,905,338.37)	-	(663,022.24)	(663,
lance Sheet	255002	Deferred State Tax Liabilities	(143,992.00)	41,648.72	(102,343.28)	-	7,712.11	7,
lance Sheet lance Sheet	260001 260003	Unamortized Investment Tax Credits NonQual - Deferred Compensation	-	(10,085.25) (275,530.37)	(10,085.25) (275,530.37)	-	(48,023.36)	(48)
lance Sheet	260003	Due to Parent Deferred Credit		(883,851.67)	(883,851.67)		(154,050.35)	(154,
ance Sheet	260017	Deferred Credits Other	(1,441.04)	(4,823,153.20)	(4,824,594.24)		(726,374.27)	(726,
lance Sheet	260023	Operating Lease Liabilities	- '	(2,274,945.03)	(2,274,945.03)	-	(396,509.90)	(396,
lance Sheet	271001	CIAC - Organization		-		-	-	
lance Sheet	271003 271004	CIAC - Structure/Improvement Src Supply	(51,492.56) (43,000.00)	-	(51,492.56)	-	-	
lance Sheet lance Sheet	271004	CIAC - Structure/Improvement WTP CIAC - Structure/Improvement Pump Plant Ls	(644,068.41)	-	(43,000.00) (644,068.41)		-	
lance Sheet	271008	CIAC - Structure/Improvement Treatment Plant	(402,016.76)	_	(402,016.76)	-	-	
lance Sheet	271011	CIAC - Structure/Improvement Generator Plant	(14,159,445.69)	(1,262,699.00)	(15,422,144.69)	(5,554,903.37)	-	(5,554,
lance Sheet	271017	CIAC - Wells and Springs	(1,013,272.50)	-	(1,013,272.50)	-	-	
lance Sheet lance Sheet	271019 271020	CIAC - Electric Pump Equipment Src Pump CIAC - Electric Pump Equipment WTP	(27,158.27) (86,987.46)	-	(27,158.27) (86,987.46)	-	-	
lance Sheet	271020	CIAC - Electric Pump Equipment Trans Dist	(200,932.40)		(200,932.40)			
lance Sheet	271022	CIAC - Water Treatment Equipment	(47,680.50)	-	(47,680.50)	-	-	
lance Sheet	271023	CIAC - Dist Resv and S	(183,880.71)	-	(183,880.71)	-	-	
lance Sheet	271024	CIAC - Trans and Distr Mains CIAC - Service Lines	(2,850,862.18)	(56,962.40)	(2,907,824.58)	(25,920.27)	-	(25,
lance Sheet lance Sheet	271025 271026	CIAC - Service Lines CIAC - Meters	(268,291.28) (25,400.00)	-	(268,291.28) (25,400.00)	(24,247.27)	-	(24,
lance Sheet	271028	CIAC - Hydrants	(191,106.00)	(145,371.09)	(336,477.09)	(7,158.34)	(61,236.91)	(68,
lance Sheet	271029	CIAC - Backflow Prevent D	(4,000.00)	• •	(4,000.00)	• '	- '	
lance Sheet	271034	CIAC - Misc Equipment	(164,749.50)		(164,749.50)		-	
lance Sheet lance Sheet	271035 271036	CIAC - Other Tangible Plant CIAC - Tap Fee	(17,618,446.27) (8,078,859.11)	(889,927.00) (37,865.10)	(18,508,373.27) (8,116,724.21)	(1,711,200.71) (868,786.36)	(4,564.43)	(1,711,
lance Sheet	271030	CIAC - Management Fee	(31,200.00)	(150.00)	(31,350.00)	(000,700.30)	(4,504.45)	(07.5),
lance Sheet	271039	CIAC - Res Cap Fee	(39,250.00)	-	(39,250.00)	(707,192.75)	-	(707,
lance Sheet	271040	CIAC - Plant Mod Fee	(6,921,776.17)	(6,800.00)	(6,928,576.17)	(403,620.00)	-	(403)
lance Sheet	271041	CIAC - Plant Meter Fee	(275,983.01)	(2,234.63)	(278,217.64)	(14,125.00)	(163.02)	(14,
lance Sheet lance Sheet	271042 271043	CIAC - Sewer Force Main CIAC - Sewer Gravity Main	(167,394.06) (2,020,083.11)	-	(167,394.06) (2,020,083.11)	(59,811.45)	-	(59)
ance Sheet	271043	CIAC - Sewer Gravity Main CIAC - Manholes	(2,020,083.11) (306,298.04)	-	(306,298.04)	(39,011.45)	-	(39,
lance Sheet	271046	CIAC - Service to Customers	(253,491.38)	-	(253,491.38)	-	-	
lance Sheet	271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	-	44,800.00		-	
lance Sheet lance Sheet	272001 272003	Acc Amort CIAC - Organization Acc Amort CIAC - Structure/Improvement Src Supply	13,618.93	50,770.21	50,770.21 13,618.93	(49,456.42)	-	(49,
lance Sheet	272003	Acc Amort CIAC - Structure/Improvement WTP	12,018.24	-	12,018.24	-	-	
ance Sheet	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	188,966.88	-	188,966.88	=	-	
ance Sheet	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	111,430.21		111,430.21		-	
lance Sheet	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	7,930,284.37 425.513.75	446,678.97	8,376,963.34 425.513.75	3,003,257.18	-	3,003,
lance Sheet lance Sheet	272017 272019	Acc Amort CIAC - Wells and Springs Acc Amort CIAC - Electric Pump Equipment Src Pump	425,513.75 16.636.48	-	425,513.75 16,636.48	-	-	
ance Sheet	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Pla	26,654.36	-	26,654.36	-	-	
lance Sheet	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	123,087.82	-	123,087.82	-	-	
lance Sheet	272022	Acc Amort CIAC - Water Treatment Equipment	13,286.38	-	13,286.38	-	-	
lance Sheet lance Sheet	272023 272024	Acc Amort CIAC - Dist Resv and S Acc Amort CIAC - Trans and Distr Mains	49,177.23 614,226.50	11.941.86	49,177.23 626,168.36	3,196.80	-	3,
lance Sheet	272024	Acc Amort CIAC - Trans and Distr Mains Acc Amort CIAC - Service Lines	52,465.04	11,741.00	52,465.04	2,990.36	-	2,
ance Sheet	272026	Acc Amort CIAC - Meters	4,865.03	-	4,865.03	-	-	
ance Sheet	272028	Acc Amort CIAC - Hydrants	50,670.72	70,020.78	120,691.50	1,103.37	29,495.93	30,
lance Sheet	272029	Acc Amort CIAC - Backflow Prevent D Acc Amort CIAC - Misc Equipment	3,438.04 43.573.71	-	3,438.04	=	-	
ance Sheet ance Sheet	272034 272035	Acc Amort CIAC - Misc Equipment Acc Amort CIAC - Other Tangible Plant	43,573.71 9,287,496.39	395,247.41	43,573.71 9,682,743.80	1,156,172.33	-	1,156,
ance Sheet	272035	Acc Amort CIAC - Other Tangible Plant Acc Amort CIAC - Tap Fee	2,329,649.69	395,247.41 998.61	2,330,648.30	230,840.60	120.39	230,
ance Sheet	272037	Acc Amort CIAC - Management Fee	10,172.83	3.96	10,176.79	-	-	
lance Sheet	272039	Acc Amort CIAC - Res Cap Fee	7,542.79	-	7,542.79	161,679.10	-	161,
lance Sheet	272040	Acc Amort CIAC - Plant Mod Fee	2,008,569.18	159.12	2,008,728.30	116,419.18		116,
lance Sheet lance Sheet	272041 272042	Acc Amort CIAC - Plant Meter Fee Acc Amort CIAC - Sewer Force Main	48,824.12 20,795.75	60.79	48,884.91 20,795.75	1,215.63	5.09	1,
lance Sheet	272042	Acc Amort CIAC - Sewer Force Main Acc Amort CIAC - Sewer Gravity Main	410.862.84	-	410.862.84	7,377.00	-	7.
lance Sheet	272043	Acc Amort CIAC - Manholes	32,748.61	-	32,748.61		-	,,
lance Sheet	272046	Acc Amort CIAC - Service to Customers	38,978.23	-	38,978.23	=	-	
lance Sheet	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(10,619.81)	-	(10,619.81)	-	-	
lance Sheet	280001	AIAC	-	(32,940.00)	(32,940.00)	=	-	
lance Sheet lance Sheet	311001 320001	Common Stock Paid-In Capital	-	(1,000.00) (7,725,440.41)	(1,000.00) (7,725,440.41)	=	(3,373,236,82)	(3,373,
Jabite June.	320001 340001	Paid-In Capital Retained Earnings - Beginning balance	-	(7,725,440.41) (32,298,726.62)	(7,725,440.41)	-	(3,373,236.82) (4,918,430.01)	(4,918,
ance Sheet								
lance Sheet lance Sheet	340003	Net income for the year	(15,719.98)	(6,072,237.23)	(6,087,957.21)	(3,633,887.94)	4,046,003.93	4,046,

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

Consolidated Trial	Balance:			CWSNC Uniform		Bradfield Farms/Fairfi	ald Harbour/Tr	sure Corre
Acct Type Fi Income Statement	usion Accou 411005	nt Fusion Account Multi-Family	Direct Cost (3.06)	Allocated Cost	Total (3.06)	Direct Cost A	Illocated Cost	Total -
Income Statement	411006	Condominiums	(0.89)	=	(0.89)	-	-	-
Income Statement Income Statement	411008 411009	Purchase Water Billed Purchase Sewer Billed	(801,370.00) (275,259.23)	-	(801,370.00) (275,259.23)		-	-
Income Statement	411022	Guarantee	(124,930.00)	=	(124,930.00)	(64,084.90)	-	(64,084.90)
Income Statement Income Statement	411023 411024	Residential - Measured Commercial - Measured	(4,166,800.09) (1,371,192.54)	(65,918.90)	(4,166,800.09) (1,437,111.44)	2,774.75 (19,664.22)	-	2,774.75 (19,664.22)
Income Statement	411028	Other Service - Measured	(120,631.40)	(05,910.90)	(120,631.40)	(15,004.22)	-	(19,004.22)
Income Statement	411029	Unmetered	(82,956.80)	-	(82,956.80)	-	-	-
Income Statement Income Statement	411036 411038	Services Services - Misc	(0.01)	0.22	0.21		0.08	0.08
Income Statement	411039	Other Revenue	(135,224.09)	•	(135,224.09)	(15,313.90)	-	(15,313.90)
Income Statement Income Statement	411040 411042	Revenue Accrued Forfeited Discounts	(20,323.62) 440.63	-	(20,323.62) 440.63	6,871.50 78.05	-	6,871.50 78.05
Income Statement	411058	Management Service Revenue	- 440.03	(28,711.06)	(28,711.06)	70.03	(5,018.04)	(5,018.04)
Income Statement	511001	Purchased Services-Water Purchased Services-Sewer	1,628,563.67	3,487.23	1,632,050.90	-	608.77	608.77
Income Statement Income Statement	511002 511003	Purchased Services-Sewer Purchased Services-Gas	1,032,514.32 4,786.35	544.75	1,032,514.32 5,331.10		95.15	95.15
Income Statement	512001	Shop Supplies and Tools	14,989.39	19,227.56	34,216.95	782.40	3,361.40	4,143.80
Income Statement Income Statement	512002 512003	Repairs and Maintenance Main Breaks	473,059.84 5,610.49	46,689.82 2.729.46	519,749.66 8,339.95	169,885.41 180.00	7,590.81 475.78	177,476.22 655.78
Income Statement	512005	Valve Repair	948.00	191.66	1,139.66		33.68	33.68
Income Statement	512006	Manhole Maint	13,794.02	-	13,794.02	35.82	-	35.82
Income Statement Income Statement	512007 512008	Major Repairs Maintenance Electric Equip Repair	127.53 97.081.42	2,008.31	127.53 99,089.73	4,380.50	174.02	4,554.52
Income Statement	512009	Permits	36,205.02	50,050.87	86,255.89	2,720.00	8,708.54	11,428.54
Income Statement	512010	Sewer Rodding	214,910.81	901.39	215,812.20	8,498.82	-	8,498.82
Income Statement Income Statement	512011 512012	Sewer Sludge Hauling Deferred Maintenance Expense	503,266.23 617,517.90	80,392.98	503,266.23 697,910.88	90,677.27 11,152.08	9,794.10	90,677.27 20.946.18
Income Statement	512013	Excavation Restoration	5,250.91	45.03	5,295.94	103.69	7.92	111.61
Income Statement	512014	Communication Expense	45,416.23	39,843.93	85,260.16	257.40	6,974.91	7,232.31
Income Statement Income Statement	512015 512016	Equipment Rental Uniforms	457.43 24,513.90	2,981.29 22,775.31	3,438.72 47,289.21	1,973.59	520.41 1,133.17	520.41 3,106.76
Income Statement	512017	Weather/Hurricane/Fuel/Snow removal	22,103.57	8,006.08	30,109.65	4,677.25	1,365.17	6,042.42
Income Statement Income Statement	512018 512020	Safety Supplies/Expense Service Claims	6,679.63	20,880.66	27,560.29	-	1,069.05	1,069.05
Income Statement Income Statement	512020 512021	Service Claims Landscaping	298,068.71	7,126.65	305,195.36	26,777.59	162.13	26,939.72
Income Statement	512022	Other Contracted Workers	7,969.00	946.86	8,915.86		165.20	165.20
Income Statement	512023 512900	Pump Station R&M Other Plant and System Maintenance	2,210.00 133.836.36	1.518.07	2,210.00 135,354.43	18.878.94	270.18	19.149.12
Income Statement	513002	Meter Supplies	63.28	1,516.07	63.28	10,070.94	270.18	19,149.12
Income Statement	513003	Pipe, Plate, Gasket	4,680.59	-	4,680.59	-	-	-
Income Statement Income Statement	513007 513008	Rig Equip	1,904.63 8,846.83	308.57 2,144.95	2,213.20 10,991.78	-	54.16 375.22	54.16 375.22
Income Statement	513009	Electrical Equip Lighting Supplies	0,040.03	2,144.95	10,991.78	-	3/3.22	3/3.22
Income Statement	513010	Plant Air System	1,818.60	390.82	2,209.42	=	68.24	68.24
Income Statement	513011 513900	Valves and Traps Other Materials and Supplies	122,558.21	104,768.48	227,326,69	14.757.01	17.899.15	32.656.16
Income Statement	514001	Chlorine	99,554.83	104,700.40	99,554.83	20,560.36	- 17,059.13	20,560.36
Income Statement	514002	Odor Control Chemicals	10,302.10		10,302.10			-
Income Statement Income Statement	514900 515001	Other Chemicals Laboratory Testing	633,034.06 170,518.50	1,004.78 30.965.70	634,038.84 201,484.20	95,543.35 14,531.54	175.92 233.63	95,719.27 14,765.17
Income Statement	515002	Test - Water/Sewer	230,375.44	2,742.60	233,118.04	15,344.12	404.35	15,748.47
Income Statement	515003	Test - Equipment/Chemical	23,883.38	3,337.32	27,220.70	350.54	552.92	903.46
Income Statement Income Statement	515004 516001	Test - Safe Drinking Water Act Service - Meter Reading	2,035.69 232,360.57	314.05	2,349.74 232,360.57	48,642.94	55.03	55.03 48,642.94
Income Statement	517001	Utility-Electric Power	1,911,670.20	(107.36)	1,911,562.84	219,965.11	70.44	220,035.55
Income Statement	521010 521020	Salaries and Wages	3,530,490.09	1,379,949.66 32,103.84	4,910,439.75 3,239.25	306,180.86 (1,759.92)	241,011.72 5,836.30	547,192.58 4.076.38
Income Statement Income Statement	521020	Salaries and Wages - Accrued Overtime	(28,864.59) 510,319.87	139,758.74	650,078.61	41,664.53	24,409.74	66,074.27
Income Statement	521060	Incentive Bonus	4,675.68	(355.02)	4,320.66	1,343.01	(60.52)	1,282.49
Income Statement Income Statement	521070 521080	EIP Bonus Bonus Other	5,568.08	62,706.59 2,834.93	62,706.59 8,403.01	176.84	10,962.67 494.34	10,962.67 671.18
Income Statement	522001	Capitalized Time	(769,335.02)	(93,973.34)	(863,308.36)	(138,143.05)	(16,327.51)	(154,470.56)
Income Statement	531001	401K Profit Sharing	115,226.72	46,418.09	161,644.81	9,392.21	8,112.31	17,504.52
Income Statement Income Statement	531002 532001	401K Match Health Admin and Stop Loss	94,675.67	51,479.82 139,739.32	146,155.49 139,739.32	8,766.96	8,996.18 24,425.54	17,763.14 24,425.54
Income Statement	532002	Dental		37,017.63	37,017.63	-	6,470.81	6,470.81
Income Statement	532005	Employee Insurance Deductions		(242,495.14)	(242,495.14)	-	(42,391.60)	(42,391.60)
Income Statement Income Statement	532006 532008	Health Insurance Claims Health Insurance	1	995,787.62	995,787.62	-	174,066.65	174,066.65
Income Statement	532009	Workers Compensation Insurance (WCB)		64,254.03	64,254.03	-	11,230.66	11,230.66
Income Statement	532012	Term Life Insurance		72,886.57	72,886.57	-	12,742.05	12,742.05
Income Statement Income Statement	532013 532014	Term Life Insurance Opt Depend Life Insurance Opt		(15,434.30)	(15,434.30)	-	(2,698.55)	(2,698.55)
Income Statement	532016	Education / Tuition	1	=	-	=	-	-
Income Statement Income Statement	532900 540100	Other Employee Benefits Consulting	1	8,694.92 14,706.95	8,694.92 14,706.95	-	1,519.09 2,569.03	1,519.09 2,569.03
Income Statement Income Statement	540200	Accounting and Audit		14,700.93	14,700.93	-	4,009.03 -	2,369.03
Income Statement	540300	Recruitment	1	11,249.13	11,249.13	-	43.66	43.66
Income Statement Income Statement	540400 540500	Legal Payroll	37,342.58	31,857.40	69,199.98	=	2,381.27	2,381.27
Income Statement	540600	Tax		-		-		-
Income Statement	540700	Engineering	16,820.10	5,000.00	21,820.10	-	-	-
Income Statement Income Statement	540800 541000	Temporary Labor Environmental	440.00	-	440.00	47,500.00		47,500.00
Income Statement	541100	Management Fee		-		47,500.00		47,300.00
Income Statement	541200	Contractor Outside Services	540.00	-	540.00	-		
Income Statement Income Statement	541300 549000	Employee Finder Fees Other Outside Services	51,833.10	664.81 101.482.94	664.81 153,316.04	-	116.64 8.610.63	116.64 8.610.63
Income Statement	550200	Computer Repair and Maintenance	- 31,035.10	8.60	8.60	-	1.52	1.52
Income Statement	550300	Computer Supplies	1	663.62	663.62	(1,734.07)	115.85	(1,734.07)
Income Statement Income Statement	550400 550600	Internet Services Computer Licensing	427.00	663.62	663.62 427.00	-	115.85	115.85
Income Statement	550700	Software		-		-	-	-
Income Statement	559900 560100	Other Computer/IT Expenses General Liability Insurance		(85.87)	(85.87)	=	25 660 54	25 660 54
Income Statement Income Statement	560100 560200	General Liability Insurance Property Insurance		204,005.63 368,066.32	204,005.63 368,066.32	-	35,660.54 64,316.79	35,660.54 64,316.79
Income Statement	560300	Vehicle Insurance	1	104,991.89	104,991.89	=	18,351.41	18,351.41
Income Statement	560400	Uninsured Losses Other Incurance	72,721.19	84,801.35	157,522.54	=	14,811.52 21,653.85	14,811.52
Income Statement Income Statement	560500 571100	Other Insurance Building Rent	200.00 5,500.00	124,149.91 172,754.51	124,349.91 178,254.51	-	21,653.85 24,849.34	21,653.85 24,849.34
Income Statement	581100	Office Supplies	5,351.92	10,175.83	15,527.75	-	1,497.73	1,497.73
	581200 E81200	Kitchen Supplies	823.22	2,662.47	2,662.47	100.47	433.43	433.43
Income Statement	581300	Cleaning Supplies Office Equipment	823.22 1,518.87	744.58 2,308.19	1,567.80 3,827.06	133.47	88.35 313.50	221.82 313.50
Income Statement Income Statement	582100				1,505.54			
Income Statement Income Statement Income Statement Income Statement	582200	Office Equipment - Rent/Leased		1,505.54		-	-	-
Income Statement Income Statement Income Statement Income Statement Income Statement	582200 583100	Office Printing/Blueprints	855.18	1,505.54 12,883.89	13,739.07	160.09	17.47	177.56
Income Statement Income Statement Income Statement Income Statement	582200	Office Printing/Blueprints Office Publications/Subscriptions	855.18 -			160.09	17.47 25.25	177.56 - 25.25
Income Statement	582200 583100 583200 583300 583400	Office Printing/Blueprints Office Publications/Subscriptions Artwork, Display and Banner Office Shipping Charges/Postage/Courier		12,883.89 144.62 26,744.25	13,739.07 144.62 37,297.26		-	-
Income Statement Income Statement Income Statement Income Statement Income Statement Income Statement Income Statement	582200 583100 583200 583300	Office Printing/Blueprints Office Publications/Subscriptions Artwork, Display and Banner	1	12,883.89 - 144.62	13,739.07 144.62		25.25	25.25

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

Consolidated Trial Balance:

Consolidated Trial I	Balance:			CWSNC Uniform		Bradfield Farms/Fa	irfield Harbour/Trea	sure Cove
Acct Type Fu	ision Account	t Fusion Account	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
Income Statement Income Statement	584200 584300	Office Gas/Heat Office Water	202.84 35,765.13	873.70 66.73	1,076.54 35,831.86	-	40.29 11.75	40.29 11.75
Income Statement	584900	Office Other Utilities	256.56	- 66.73	256.56	-	- 11.75	- 11.75
Income Statement	585100	Office Garbage Disposal/Removal	91,826.04	3,387.28	95,213.32	21,877.35	11.45	21,888.80
Income Statement Income Statement	585200 585400	Office Landscape/Mowing Office Security/Alarm System	27,762.50 1,260.00	491.92 1.680.03	28,254.42 2,940.03	-	85.94 52.49	85.94 52.49
Income Statement	585500	Office Cleaning Services	877.69	2,372.98	3,250.67	-	30.16	30.16
Income Statement	585900	Other Office Maintenance	2,216.24	3,709.07	5,925.31	-	1,658.68	
Income Statement Income Statement	586100 586200	Landline/Telephone/Fax Cellular/Mobile Phones	21,564.52	30,000.58 39,213.68	51,565.10 39,213.68		6,841.59	1,658.68 6,841.59
Income Statement	587100	Holiday Events/Picnics		-		-	· -	-
Income Statement Income Statement	587200 587300	Meals and Entertainment Meals and Entertainment - 50% Tax Deductible	1	-	:	-	-	-
Income Statement	587500	Answering Service		10,023.65	10,023.65	-	1,751.28	1,751.28
Income Statement	587900	Other Office Expenses		5,653.30	5,653.30	-	393.64	393.64
Income Statement Income Statement	591000 592000	Accommodation/Hotel/Lodging Airfare	507.38	9,697.37 299.26	10,204.75 299.26	-	1,665.07 52.08	1,665.07 52.08
Income Statement	593000	Transportation excl. Airfare		2,243.90	2,243.90	-	392.09	392.09
Income Statement Income Statement	594000 595000	Travel - Meals and Entertainment Travel - Meals and Entertainment - 50% Tax Deductible	19.86 797.14	(127.20) 4.619.71	(107.34) 5.416.85	145.03	(22.20) 802.97	(22.20) 948.00
Income Statement	599900	Other Travel	2,269.35	26,376.03	28,645.38	145.05	4,602.60	4,602.60
Income Statement	601000	Vehicle Leasing	-	10,142.08	10,142.08	-	1,775.29	1,775.29
Income Statement Income Statement	602000 603000	Vehicle Fuel Vehicle Repairs and Maintenance	919.30	286,345.19 132,548.60	286,345.19 133,467.90	-	50,046.96 23,148.14	50,046.96 23,148.14
Income Statement	604000	Vehicle Registration/Licensing Fees	27.20	466.30	493.50	-	81.47	81.47
Income Statement	609000	Vehicle - Other Costs	389.53	17,179.17	17,568.70	-	3,002.96	3,002.96
Income Statement Income Statement	611100 612100	Rate Case Amortization Regulatory Fees		175,918.25 4.020.65	175,918.25 4.020.65	-	30,750.24 705.61	30,750.24 705.61
Income Statement	612900	Other Regulatory Expenses		119,666.01	119,666.01	-	20,876.51	20,876.51
Income Statement	621100	Advertising	700.06	76.82	776.88	-	13.44	13.44
Income Statement Income Statement	622100 623100	Bank Service Charges Donations for Registered Charities		1,340.20 8,521.93	1,340.20 8,521.93	-	1,493.11	1,493.11
Income Statement Income Statement	624100	License Fees	369.57	2,999.04	3,368.61	-	523.74	523.74
Income Statement	625100	Penalties and Fines	6,102.69	-	6,102.69	-	-	-
Income Statement Income Statement	626100 627100	Education and Training Bad Debt Expense	2,141.32 383,692.97	13,260.00	15,401.32 383,692.97	46,867.78	1,793.93	1,793.93 46,867.78
Income Statement	627200	Bad Debt Collection Expense	-	-		-	-	-
Income Statement	627300	Uncollectible Accounts Accrual	(6,035.00)	(23,505.01)	(29,540.01)	(95.00)	11,526.01	11,431.01
Income Statement Income Statement	628100 628200	Billing Stock Billing Envelopes		-	:	-	-	-
Income Statement	628300	Billing Postage		-		-	-	-
Income Statement	628400	Customer Service Printing	22,649.09	166,964.25	189,613.34	1,879.16	29,135.40	31,014.56
Income Statement Income Statement	628500 629100	Customer Freight/Courier Charges Memberships and Dues	261.68 6,618.08	36.089.82	261.68 42,707.90	1,736.18	4,793.70	6.529.88
Income Statement	629500	Credit Card Expense Clearing	199.38	(11,905.25)	(11,705.87)	-	(2,078.26)	(2,078.26)
Income Statement	629600	Credit Card/Cash Expense - Unallocated		-	41.075.01	-		
Income Statement	629900 630002	Other Misc Expense Commission Ordered Adjustments	24,164.96	17,210.95	41,375.91	-	2,848.01	2,848.01
Income Statement	641100	FICA	278,943.25	120,532.37	399,475.62	22,495.20	21,057.72	43,552.92
Income Statement	642100	Federal Unemployment Tax	2,180.97	1,861.10	4,042.07	192.97	325.26	518.23
Income Statement Income Statement	642200 643100	State Unemployment Tax Franchise Taxes	7,526.76 120,946.00	5,377.62	12,904.38 120,946.00	710.20	938.87	1,649.07
Income Statement	643300	Personal Property Taxes	102,393.26	46,216.95	148,610.21	1,505.04	2,788.98	4,294.02
Income Statement	643400	Real Estate Taxes	92,665.36	322.69	92,988.05	13,055.82	149.72	13,205.54
Income Statement Income Statement	643500 643600	Sales And Use Taxes Utility/Commission Taxes	51,658,10	(0.03)	51.658.07	-	-	-
Income Statement	643700	Other General Taxes	(459.86)	(15,828.17)	(16,288.03)	-	(2,673.23)	(2,673.23)
Income Statement Income Statement	691000 692000	Corporate Allocation		4,112,708.37 498,856.98	4,112,708.37 498,856.98	-	718,758.60 87,173.55	718,758.60 87,173.55
Income Statement	710201	Regional Allocation Dep - Organization	32,548.64	1,738.83	34,287.47	1,782.46	630.01	2,412.47
Income Statement	710202	Dep - Franchises	6,693.95	2,230.81	8,924.76	1,870.06	-	1,870.06
Income Statement Income Statement	710203 710204	Dep - Struct and Improv General Plant Dep - Struct and Improv Service Supplies	42,435.82 88,417.75	54.17 324.02	42,489.99 88,741.77	5,575.98 3,900.35	9.40	5,575.98 3,909.75
Income Statement	710205	Dep - Struct and Improv Water Treat Plt	30,436.01	621.87	31,057.88	2,925.38	-	2,925.38
Income Statement	710206	Dep - Struct and Improv Trans Dist Plt	5,613.96	79.56	5,693.52	9.21	-	9.21
Income Statement Income Statement	710207 710208	Dep - Struct and Improv Collect Plant Dep - Struct and Improv Pump Plant	1,919.93 215.251.55	19.58 372.84	1,939.51 215.624.39	1.26 40.326.06	2.84	1.26 40.328.90
Income Statement	710209	Dep - Struct and Improv Treatment Plant	499,362.17	-	499,362.17	53,583.39	-	53,583.39
Income Statement	710210	Dep - Struct and Improv Reclaim WTP	64.64	17.12	81.76	-	-	-
Income Statement Income Statement	710211 710220	Dep - Struct and Improv Reclaim Wtr Dist Dep - Struct and Improv Office	4,505.96 13,962.14	8,957.98	4,505.96 22,920.12	53.68 5,434.97	578.69	53.68 6,013.66
Income Statement	710221	Dep - Collecting Reservoirs	287.82	-	287.82	-	-	-
Income Statement	710223	Dep - Wells and Springs	290,400.92	4,262.71	294,663.63	10,365.96	-	10,365.96
Income Statement Income Statement	710224 710225	Dep - Infiltration Gallery Dep - Supply Mains	1,129.62 7,560.75	3.02	1,129.62 7,563.77	74.93	-	74.93
Income Statement	710226	Dep - Power Generation Equipment	21,227.81	-	21,227.81	-	-	-
Income Statement Income Statement	710227 710228	Dep - Electric Pump Equip Src Pump	415,940.78 299,290.11	443.03 9.868.41	416,383.81 309,158.52	6,124.88 17,261.54	10.34	6,135.22 17.261.54
Income Statement Income Statement	710228	Dep - Electric Pump Equip WTP Dep - Electric Pump Equip Trans Dist	299,290.11 551,398.29	9,868.41 308.09	551,706.38	17,261.54 7,089.92	11.64	7,101.56
Income Statement	710230	Dep - Water Treatment Equipment	123,112.38	4,606.82	127,719.20	15,982.48	-	15,982.48
Income Statement Income Statement	710231 710232	Dep - Dist Resv and Standpipes Dep - Trans and Distr Mains	161,233.35 353,307.45	14,157.63 7,245.11	175,390.98 360,552.56	17,056.05 18,859.70	213.21 706.13	17,269.26 19,565.83
Income Statement Income Statement	710232	Dep - Trans and Distr Mains Dep - Service Lines	286,584.82	2,940.74	289,525.56	16,857.45	9.13	16,866.58
Income Statement	710234	Dep - Meters	205,757.79	6,291.50	212,049.29	5,348.86	13.23	5,362.09
Income Statement Income Statement	710235 710236	Dep - Meter Installations Dep - Hydrants	68,188.88 33,749.22	20.49 19.16	68,209.37 33,768.38	5,418.00 4,279.31	0.44	5,418.00 4,279.75
Income Statement	710236	Dep - Backflow Prevention Devices	3,559.16	19.10	3,559.16	13.80	-	13.80
Income Statement	710238	Dep - Power Gen Equip Coll Plt	10,762.31	-	10,762.31	-	-	-
Income Statement Income Statement	710239 710240	Dep - Power Gen Equip Pump Plt Dep - Power Gen Equip Treat Plt	5,306.80 23,677.39	-	5,306.80 23,677.39	4,843.54	-	4,843.54
Income Statement	710241	Dep - Sewer Force Main	47,132.28	824.71	47,956.99	3,369.02	-	3,369.02
Income Statement	710242	Dep - Sewer Gravity Main	180,404.67	4,943.60	185,348.27	55,174.75	-	55,174.75
Income Statement Income Statement	710243 710244	Dep - Manholes Dep - Special Collection Structures	16,104.36 140.63	2,294.81	18,399.17 140.63	656.66 10.36	-	656.66 10.36
Income Statement	710245	Dep - Service to Customers	27,077.62	-	27,077.62	2,893.83	-	2,893.83
Income Statement Income Statement	710246 710247	Dep - Flow Measure Devices Dep - Flow Measure Install	5,566.13 44.23	=	5,566.13 44.23	607.19	-	607.19
Income Statement Income Statement	710247	Dep - Flow Measure Install Dep - Receiving Wells	6,081.15	-	6,081.15	-	-	
Income Statement	710249	Dep - Pumping Equip Pump Plt	638,746.70	116.34	638,863.04	106,175.79	-	106,175.79
Income Statement	710250 710251	Dep - Pumping Equip Reclaim WTP Dep - Pumping Equip Rel Wtr Diet	4,480.78 8,704.01	-	4,480.78 8 704.01	7,543.45	-	7,543.45
Income Statement Income Statement	710251 710252	Dep - Pumping Equip Rcl Wtr Dist Dep - Treat/Disp Equip Lagoon	8,704.01 14,838.17	5.25	8,704.01 14,843.42	1.39	-	1.39
Income Statement	710253	Dep - Treat/Disp Equip Trt Plt	467,261.29	17,256.83	484,518.12	70,271.71	-	70,271.71
Income Statement Income Statement	710254 710255	Dep - Treat/Disp Equip Rclm Wtr	434.41	-	434.41	0.040.72	-	0.840.72
Income Statement Income Statement	710255 710256	Dep - Plant Sewers Treatment Plt Dep - Plant Sewers Reclaim Wtr	392,845.31 138.35	-	392,845.31 138.35	9,869.72	-	9,869.72
Income Statement	710257	Dep - Outfall Lines	5,700.93	-	5,700.93	264.37	-	264.37
Income Statement Income Statement	710263 710264	Dep - Reuse Dist Reservoirs Dep - Reuse Transmission and Dist	70.09	-	70.09	55.26 49.82	-	55.26 49.82
Income Statement	710268	Dep - Keuse Transmission and Dist Dep - Other and Misc Equip Source Supply	1,628.27	6.50	1,628.27 6.50	49.82	-	47.04
Income Statement	710269	Dep - Other and Misc Equip WTP	343.20	39.91	383.11	-	-	-
Income Statement Income Statement	710271 710272	Dep - Other Tangible Plant Dep - Other Plant Collection	49,304.83 268.34	930.46 265.29	50,235.29 533.63	(4.84)	-	(4.84)
						(-04)		()

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				CWSNC Uniform	Bradfield Farms/Fairfield Harbour/Treasure Cove				
Acct Type	Fusion Account		Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total	
Income Statement		Dep - Other Plant Pump	5,570.36	73.25	5,643.61	64.76	-	64.7	
Income Statement		Dep - Other Plant Treatment	7,284.03	133.23	7,417.26	-	-	-	
Income Statement		Dep - Other Plant Reclaim Water Trt		16.25	16.25	196.02	-	196.0	
Income Statement		Dep - Other Plant Reclaim Water Dist	11.49	-	11.49	-	-	-	
Income Statement		Dep - Office Furniture	13,626.41	31,553.40	45,179.81	564.99	399.22	964.2	
Income Statement		Dep - Stores Equipment	740.03		740.03	70.70	-	70.7	
Income Statement		Dep - Lab Equipment	21,584.30	10,307.66	31,891.96	1,671.61	-	1,671.6	
Income Statement		Dep - Tool Shop Equipment	34,732.12	46,029.36	80,761.48	5,719.50	66.09	5,785.5	
Income Statement		Dep - Power Operated Equipment	63,322.15	51.68	63,373.83	5,949.99	5.90	5,955.8	
Income Statement		Dep - Communications Equipment	22,840.88	19,489.15	42,330.03	8,252.43	20.90	8,273.3	
Income Statement		Dep - Misc Equipment	7,931.55	651.85	8,583.40	843.64		843.6	
Income Statement		Dep - Vehicles		468,307.49	468,307.49		52,614.97	52,614.9	
Income Statement		Dep - Computer Hardware		1,493.05	1,493.05		260.55	260.5	
Income Statement		Dep - Desktop/Laptop Computers				-			
Income Statement		Dep - Mini Comp Wtr	1,960.31	5,074.74	7,035.05	560.82	517.15	1,077.9	
Income Statement		Dep - Comp Systems	18,167.88		18,167.88	-	-		
Income Statement		Dep - Purchase Acquisition Adjustments	(96,463.77)	(42,235.75)	(138,699.52)	41,918.82	(18.74)	41,900.0	
Income Statement		Amort CIAC - Organization		-		-	-	-	
Income Statement		Amort CIAC - Structure/Improvement Src Supply	(1,271.39)	=	(1,271.39)	-	-	-	
Income Statement		Amort CIAC - Structure/Improvement WTP	(1,061.71)	-	(1,061.71)	-	-	-	
Income Statement		Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.21)	-	(16,047.21)	=	-	-	
Income Statement		Amort CIAC - Structure/Improvement Treat Plant	(10,674.78)	=	(10,674.78)	=	-	-	
Income Statement		Amort CIAC - Structure/Improvement Generator Plant	(295,079.46)	(25,253.98)	(320,333.44)	(110,535.51)	-	(110,535.5	
Income Statement		Amort CIAC - Wells and Springs	(21,561.28)	=	(21,561.28)	=	-	-	
Income Statement		Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	-	(670.56)	-	-	-	
Income Statement		Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.80)	=	(2,147.80)	=	-	-	
Income Statement		Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.21)	-	(4,961.21)	-	-	-	
Income Statement		Amort CIAC - Water Treatment Equipment	(1,177.27)	=	(1,177.27)	=	-	-	
Income Statement		Amort CIAC - Dist Resv and S	(4,679.50)		(4,679.50)		-		
Income Statement		Amort CIAC - Trans and Distr Mains	(61,377.13)	(569.62)	(61,946.75)	(518.40)	-	(518.4	
Income Statement		Amort CIAC - Service Lines	(6,427.88)	-	(6,427.88)	(484.94)	-	(484.9	
Income Statement		Amort CIAC - Meters	(765.41)		(765.41)			<del>-</del> .	
Income Statement		Amort CIAC - Hydrants	(4,716.97)	(2,907.42)	(7,624.39)	(178.95)	(1,224.74)	(1,403.6	
Income Statement		Amort CIAC - Backflow Prevent D	(400.00)	-	(400.00)	-	-	-	
Income Statement		Amort CIAC - Misc Equipment	(4,067.82)		(4,067.82)	-	-	-	
Income Statement		Amort CIAC - Other Tangible Plant	(427,127.02)	(22,248.17)	(449,375.19)	(28,411.53)	-	(28,411.5	
Income Statement		Amort CIAC - Tap Fee	(192,426.07)	(998.61)	(193,424.68)	(16,925.33)	(120.39)	(17,045.7	
Income Statement		Amort CIAC - Management Fee	(903.60)	(3.96)	(907.56)	-	-	-	
Income Statement		Amort CIAC - Res Cap Fee	(969.12)	-	(969.12)	(17,570.20)	-	(17,570.2	
Income Statement		Amort CIAC - Plant Mod Fee	(166,562.89)	(159.12)	(166,722.01)	(7,977.90)	-	(7,977.9	
Income Statement		Amort CIAC - Plant Meter Fee	(6,651.90)	(60.79)	(6,712.69)	(307.67)	(5.09)	(312.7	
Income Statement		Amort CIAC - Sewer Force Main	(2,748.15)	-	(2,748.15)	(1.10(.22)	-	(2.206.2	
Income Statement		Amort CIAC - Sewer Gravity Main	(38,561.99)	-	(38,561.99)	(1,196.22)	-	(1,196.2	
Income Statement		Amort CIAC - Manholes	(3,842.64)	-	(3,842.64)	-	-	-	
Income Statement		Amort CIAC - Service to Customers	(4,645.69)	-	(4,645.69)		-	-	
Income Statement		Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.42	-	889.42	-	-		
Income Statement		Interest - Revolver	(5,915.88)	(5,200.06)	(11,115.94)	35.19	(660.55)	(625.3	
Income Statement		Standby/Letter of Credit Fees		59,796.74	59,796.74			-	
Income Statement		Intercompany Interest Expense	17,428.11	3,333,901.16	3,351,329.27	1,990.36	428,566.54	430,556.9	
Income Statement		Interest - Other	29,579.30	26,003.43	55,582.73	(175.91)	3,065.48	2,889.5	
Income Statement		Interest Income - General	(27.4.012.22)	(179.39)	(179.39)	(40 500 500	- (0.20)	(40 500 0	
Income Statement		AFUDC (for equity capital)	(214,913.32)	0.13	(214,913.19)	(42,503.68)	(0.20)	(42,503.8	
Income Statement		Gain/Loss - Sale of Fixed Assets	(726.67)	(28,607.23)	(29,333.90)	-	(2,392.25)	(2,392.2	
Income Statement		Other Gains and Losses	-	=	· •	-	-	-	
Income Statement		CIAC Gross-Up Tax		-		-	-	-	
Income Statement		Federal Income Taxes	2,216,563.11	-	2,216,563.11	-	-	-	
Income Statement		State Income Taxes	-	=		-	-	-	
Income Statement		Deferred Federal Income Taxes	(195,620.73)	=	(195,620.73)	(3,524.59)	-	(3,524.5	
Income Statement		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)

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### 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			ecember 31, 2020						Blended
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings	\$	110 223,265,034 95,121,117	\$	110 223,265,034 88,719,030	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity	8,000,000 49,751,378 49,743,015 143,354,517 99,567,750 318,386,261	52.39% 47.61%	Equity	1.58% 3.15% 3.35% 6.58% 4.37%	0.04% 0.45% 0.48% 2.69% 1.24%
TOTAL COMMON SHAREHOLDERS' EQUITY	\$	318,386,261	\$	311,984,174	Total Capital	668,802,922	100.00%	•	-	4.89%
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments										
beginning in 2017 through 2035 Collateral trust notes-	\$	143,354,517	\$	143,340,372						
4.37%, Series 2018, due 10/4/2033 Collateral trust notes-	\$	99,567,750	\$	99,556,146						
3.15%, Series 2020, due 5/26/30 Collateral trust notes-	\$	49,751,378	\$	49,781,241						
3.35%, Series 2020, due 5/26/35	\$	49,743,015	\$	49,776,724						
Revolving Loan Balance	\$	8,000,000		9,000,000						
TOTAL LONG-TERM DEBT	\$	350,416,661	\$	351,454,483						
Less-Current maturities		-								
TOTAL LONG-TERM DEBT, NET	\$	350,416,661	\$	351,454,483						
CAPITALIZATION, exclusive of short-term financing	\$	668,802,922	\$	663,438,657						

<sup>(1)</sup> 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.

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### CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

### CONSOLIDATED STATEMENTS OF CAPITALIZATION

### FOR THE FIVE MONTHS ENDED MAY 31, 2021 AND 2020

	Unaudited May 31, 2021			ecember 31, 2020					Blended
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings  TOTAL COMMON SHAREHOLDERS' EQUITY	\$	110 223,265,034 97,640,366 320,905,510	\$	110 223,265,034 88,719,030 311,984,174	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity Total Capital	17,000,000 49,753,659 49,744,536 143,358,054 99,570,651 320,905,510 680,332,410	52.83% 47.17% 100.00%	Rate 1.58% 3.15% 3.35% 6.58% 4.37%	Rates 0.07% 0.44% 0.46% 2.62% 1.21% 4.81%
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035 Collateral trust notes- 4.37%, Series 2018, due 10/4/2033 Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$ \$ \$	143,358,054 99,570,651 49,753,659	\$ \$	143,340,372 99,556,146 49,781,241					
Collateral trust notes- 3.35%, Series 2020, due 5/26/35 Revolving Loan Balance TOTAL LONG-TERM DEBT	\$ \$	49,744,536 17,000,000 359,426,900	\$	49,776,724 9,000,000 351,454,483					
Less-Current maturities  TOTAL LONG-TERM DEBT, NET  CAPITALIZATION, exclusive of short-term financing	\$	359,426,900 680,332,410	\$	351,454,483 663,438,657					

<sup>(1)</sup> 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.

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#### 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	D	ecember 31, 2020					Blended
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings TOTAL COMMON SHAREHOLDERS' EQUITY	\$	110 223,265,034 100,814,559 324,079,703	\$	110 223,265,034 88,719,030 311,984,174	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity Total Capital	10,000,000 49,755,940 49,746,056 143,361,590 99,573,552 324,079,703 676,516,842	52.10% 47.90% 100.00%	Rate 1.58% 3.15% 3.35% 6.58% 4.37%	Rates 0.04% 0.44% 0.47% 2.68% 1.23%
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035 Collateral trust notes- 4.37%, Series 2018, due 10/4/2033 Collateral trust notes- 3.15%, Series 2020, due 5/26/30 Collateral trust notes- 3.35%, Series 2020, due 5/26/35 Revolving Loan Balance	\$ \$ \$	143,361,590 99,573,552 49,755,940 49,746,056 10,000,000	\$ \$ \$	143,340,372 99,556,146 49,781,241 49,776,724 9,000,000					
TOTAL LONG-TERM DEBT  Less-Current maturities  TOTAL LONG-TERM DEBT, NET  CAPITALIZATION, exclusive of short-term financing	\$	352,437,138 - 352,437,138 676,516,842	\$ \$	351,454,483 - 351,454,483 663,438,657					

<sup>(1)</sup> 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.

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#### 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	D	ecember 31, 2020				Actual	
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings  TOTAL COMMON SHAREHOLDERS' EQUITY	\$	110 223,265,034 103,030,948 326,296,092	\$	110 223,265,034 88,719,030 311,984,174	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity Total Capital	20,000,000 49,758,221 49,747,577 134,365,126 99,576,453 326,296,092 679,743,470	52.00% 48.00% 100.00%	Rate 1.58% 3.15% 3.35% 6.58% 4.37%	0.09% 0.44% 0.47% 2.50% 1.23%
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035 Collateral trust notes- 4.37%, Series 2018, due 10/4/2033 Collateral trust notes- 3.15%, Series 2020, due 5/26/30 Collateral trust notes-	\$ \$ \$	134,365,126 99,576,453 49,758,221	\$ \$ \$	143,340,372 99,556,146 49,781,241					
3.35%, Series 2020, due 5/26/35 Revolving Loan Balance	\$	49,747,577 20,000,000	\$	49,776,724 9,000,000					
TOTAL DEBT  Less-Current maturities	\$	353,447,377	\$	351,454,483					
TOTAL DEBT CAPITALIZATION	\$	353,447,377 679,743,470	\$	351,454,483 663,438,657					

<sup>(1)</sup> 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.

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#### CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

#### CONSOLIDATED STATEMENTS OF CAPITALIZATION

#### FOR THE EIGHT MONTHS ENDED AUGUST 31, 2021 AND 2020

		Unaudited August 31, 2021		December 31, 2020				Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings  TOTAL COMMON SHAREHOLDERS' EQUITY	\$	110 237,265,034 105,231,477 342,496,621	\$	110 223,265,034 88,719,030 311,984,174	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity Total Capital	17,000,000 49,760,502 49,749,097 134,368,662 99,579,354 342,496,621 692,954,237	50.57% Debt 49.43% Equity 100.00%	1.58% 3.15% 3.35% 6.58% 4.37%	0.08% 0.45% 0.48% 2.52%
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035 Collateral trust notes- 4.37%, Series 2018, due 10/4/2033 Collateral trust notes- 3.15%, Series 2020, due 5/26/30 Collateral trust notes- 3.35%, Series 2020, due 5/26/35	\$ \$ \$ \$	134,368,662 99,579,354 49,760,502 49,749,097	\$ \$ \$ \$	143,340,372 99,556,146 49,781,241 49,776,724				_	
Revolving Loan Balance  TOTAL DEBT  Less-Current maturities  TOTAL DEBT	\$	17,000,000 350,457,616 - 350,457,616	\$	9,000,000 351,454,483 - 351,454,483					
CAPITALIZATION	\$	692,954,237	\$	663,438,657					

<sup>(1)</sup> 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.

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#### CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

#### CONSOLIDATED STATEMENTS OF CAPITALIZATION

#### FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2021 AND 2020

		Unaudited eptember 30, 2021		ecember 31, 2020				Actual	
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings	\$	110 237,265,034 106,887,809	\$	110 223,265,034 88,719,030	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity	8,000,000 49,762,783 49,750,618 134,372,198 99,582,255 344,152,953	49.80% 50.20%	Rate 1.58% 3.15% 3.35% 6.58% 4.37%	0.04% 0.46% 0.49% 2.59% 1.27%
TOTAL COMMON SHAREHOLDERS' EQUITY	\$	344,152,953	\$	311,984,174	Total Capital	685,620,808	100.00%	-	4.85%
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035 Collateral trust notes- 4.37%, Series 2018, due 10/4/2033 Collateral trust notes- 3.15%, Series 2020, due 5/26/30 Collateral trust notes- 3.35%, Series 2020, due 5/26/35 Revolving Loan Balance	\$ \$ \$ \$ \$	134,372,198 99,582,255 49,762,783 49,750,618 8,000,000	\$ \$ \$ \$	143,340,372 99,556,146 49,781,241 49,776,724 9,000,000					
TOTAL DEBT	\$	341,467,855	\$	351,454,483					
Less-Current maturities									
TOTAL DEBT	\$	341,467,855	\$	351,454,483					
CAPITALIZATION	\$	685,620,808	\$	663,438,657					

<sup>(1)</sup> 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.

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Actual Blended Rate Rates

1.58% 0.04%

3.15% 0.46%

3.35% 0.49%

6.58% 2.59%

4.37% 1.27%

4.85%

49.69% Debt

50.31% Equity

100.00%

8,000,000

49,765,064

49,752,139

134,375,735

99,585,156

345,731,083

687,209,177

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

<sup>(1)</sup> 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.

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Actual Rates
1.33% 0.05%
3.15% 0.45%
3.35% 0.48%
6.58% 2.55%
4.37% 1.26%

4.79%

#### CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

#### CONSOLIDATED STATEMENTS OF CAPITALIZATION

#### FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2021 AND 2020

		Unaudited ovember 30, 2021	D	ecember 31, 2020				
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings	\$	110 237,265,034 109,217,520	\$	110 223,265,034 88,719,030	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity	13,000,000 49,767,345 49,753,659 134,379,271 99,588,057 346,482,664	50.00% 50.00%	
TOTAL COMMON SHAREHOLDERS' EQUITY	\$	346,482,664	\$	311,984,174	Total Capital	692,970,997	100.00%	Equity
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035 Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$	134,379,271 99,588,057	\$	143,340,372 99,556,146				
Collateral trust notes- 3.15%, Series 2020, due 5/26/30	\$	49,767,345	\$	49,781,241				
Collateral trust notes- 3.35%, Series 2020, due 5/26/35 Revolving Loan Balance	\$ \$	49,753,659 13,000,000	\$	49,776,724 9,000,000				
TOTAL DEBT	\$	346,488,332	\$	351,454,483				
Less-Current maturities								
TOTAL DEBT	\$	346,488,332	\$	351,454,483				
CAPITALIZATION	\$	692,970,997	\$	663,438,657				

<sup>(1)</sup> 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.

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Actual Blended Rate Rates

1.33% 0.07%

3.15% 0.45%

3.35% 0.47%

6.58% 2.52%

4.37% 1.24%

4.74%

50.43% Debt

49.57% Equity

100.00%

18,000,000

49,769,626

49,755,180

134,382,807

99,590,958

345,546,707

697,045,278

#### CORIX REGULATED UTILITIES (US) INC. AND SUBSIDIARY COMPANIES

#### CONSOLIDATED STATEMENTS OF CAPITALIZATION

#### FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020

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

<sup>(1)</sup> 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.

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Actual Blended Rate Rates

1.33% 0.10%

3.15% 0.43%

3.35% 0.46%

6.58% 2.45%

4.37% 1.20%

4.65%

51.02% Debt

48.98% Equity

100.00%

28,000,000

49,771,907

49,756,701

134,386,343

99,593,859

347,022,622

708,531,432

#### 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	
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings	\$ 110 237,265,034 109,757,478	\$	110 237,265,034 108,281,563	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M)
TOTAL COMMON SHAREHOLDERS' EQUITY	\$ 347,022,622	\$	345,546,707	Equity Total Capital
LONG-TERM DEBT: Collateral trust notes-				
6.58%, \$9,000,000 due in annual installments				
beginning in 2017 through 2035 Collateral trust notes-	\$ 134,386,343	\$	143,340,372	
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	Ş	9,000,000	
• • • • • • • • • • • • • • • • • • • •	 -,,		.,,	
TOTAL DEBT	\$ 361,508,810	\$	351,454,483	
Less-Current maturities	 			
TOTAL DEBT	\$ 361,508,810	\$	351,454,483	
CAPITALIZATION	\$ 708,531,432	\$	697,001,190	

<sup>(1)</sup> 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.

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Actual Blended Rate Rates

1.33% 0.12%

3.15% 0.43%

3.35% 0.45%

6.58% 2.41%

4.37% 1.19%

4.60%

51.26% Debt

48.74% Equity

100.00%

33,000,000

49,774,188

49,758,221

134,389,879

99,596,760

348,467,037

714,986,086

#### 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	
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings	\$	110 237,265,034 111,201,893	\$ 110 237,265,034 108,281,563	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M)
TOTAL COMMON SHAREHOLDERS' EQUITY	\$	348,467,037	\$ 345,546,707	Equity Total Capital
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments				
beginning in 2017 through 2035 Collateral trust notes-	\$	134,389,879	\$ 143,340,372	
4.37%, Series 2018, due 10/4/2033 Collateral trust notes-	\$	99,596,760	\$ 99,556,146	
3.15%, Series 2020, due 5/26/30 Collateral trust notes-	\$	49,774,188	\$ 49,781,241	
3.35%, Series 2020, due 5/26/35 Revolving Loan Balance	\$ \$	49,758,221 33,000,000	\$ 49,776,724 9,000,000	
TOTAL DEBT	\$	366,519,049	\$ 351,454,483	
Less-Current maturities		-	 -	
TOTAL DEBT	\$	366,519,049	\$ 351,454,483	
CAPITALIZATION	\$	714,986,086	\$ 697,001,190	

<sup>(1)</sup> 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.

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Actual Blended Rate Rates

1.70% 0.15%

3.15% 0.43%

3.35% 0.45%

6.58% 2.41%

4.37% 1.19%

4.64%

51.17% Debt

48.83% Equity

100.00%

33,000,000

49,776,469

49,759,742

134,393,416

99,599,661

349,771,930

716,301,218

#### 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	
COMMON SHAREHOLDERS' EQUITY: Common shares, \$.10 par value; authorized and issued 1,100 shares Paid-in capital Retained earnings	\$	110 237,265,034 112,506,786	\$	110 237,265,034 108,281,563	Libor Long-term debt (\$50M) Long-term debt (\$50M) Long-term debt (\$180M) Long-term debt (\$100M) Equity
TOTAL COMMON SHAREHOLDERS' EQUITY	\$	349,771,930	\$	345,546,707	Total Capital
LONG-TERM DEBT: Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035 Collateral trust notes- 4.37%, Series 2018, due 10/4/2033 Collateral trust notes- 3.15%, Series 2020, due 5/26/30 Collateral trust notes- 3.35%, Series 2020, due 5/26/35 Revolving Loan Balance	\$ \$ \$ \$ \$	134,393,416 99,599,661 49,776,469 49,759,742 33,000,000	\$ \$ \$ \$	143,340,372 99,556,146 49,781,241 49,776,724 9,000,000	
TOTAL DEBT	\$	366,529,287	\$	351,454,483	
Less-Current maturities				-	
TOTAL DEBT	\$	366,529,287	\$	351,454,483	
CAPITALIZATION	\$	716,301,218	\$	697,001,190	

<sup>(1)</sup> 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.

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## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

April-21	Borrow/Int paid	Libor (04/01/21)	Libor (04/22/21)			Total
-	Loan Activity:					
Beg balance		0	0			0
4/1/2021	8,000,000	8,000,000				8,000,000
4/2/2021	-					8,000,000
4/3/2021	-					8,000,000
4/4/2021	-					8,000,000
4/5/2021	-					8,000,000
4/6/2021	-					8,000,000
4/7/2021	-					8,000,000
4/8/2021	-					8,000,000
4/9/2021	-					8,000,000
4/10/2021	-					8,000,000
4/11/2021	-					8,000,000
4/12/2021	-					8,000,000
4/13/2021	-					8,000,000
4/14/2021	-					8,000,000
4/15/2021	-					8,000,000
4/16/2021	-					8,000,000
4/17/2021	_					8,000,000
4/18/2021	_					8,000,000
4/19/2021	-					8,000,000
4/20/2021	_					8,000,000
4/21/2021	_					8,000,000
4/22/2021	8,000,000		8,000,000			16,000,000
4/23/2021	-		0,000,000			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
4/ 50/ 2021	(0,000,000)	(0,000,000)				0,000,000
End balance		0	8,000,000	0	0	
Borrow on / Interest paid up to		04/30/21	04/22/21			
days to accrue		0	8			
all-in rate		1.5750%	1.5750%			
total Interest to accrue			2,800.00		-	2,800.00
days in current month		0	8			
this month accrual			2,800.00		<del></del>	2,800.00
tins month accruai			2,000.00	<del></del>	<del></del> -	4,000.00
(1) ending balance divided by total balance	e multiplied by all-in rate	0.00%	1.58%	0.00%	0.00%	1.58%
(-) bulance arriaca by total bulanc	piica o j un mitute	0.0070	1.5070	0.0070	0.0070	1.50 / 0

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## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

May-21	Borrow/Int paid	Libor (04/22/21)	Libor (05/28/21)			Total
	Loan Activity:					
Beg balance		8,000,000	0			8,000,000
5/1/2021	-					8,000,000
5/2/2021	-					8,000,000
5/3/2021	-					8,000,000
5/4/2021	-					8,000,000
5/5/2021	-					8,000,000
5/6/2021	-					8,000,000
5/7/2021	-					8,000,000
5/8/2021	-					8,000,000
5/9/2021	-					8,000,000
5/10/2021	_					8,000,000
5/11/2021	_					8,000,000
5/12/2021	_					8,000,000
5/13/2021	_					8,000,000
5/14/2021						8,000,000
5/15/2021	-					8,000,000
	-					
5/16/2021 5/17/2021	=					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		8,000,000	9,000,000	0	0	
Borrow on/ Interest paid up to		05/27/21	05/27/21			
days to accrue		4	3	0	0	
all-in rate		1.5750%	1.5750%			
total Interest to accrue		1,400.00	1,181.25		-	2,581.25
days in current month		4	3	0	0	
this month accrual		1,400.00	1,181.25			2,581.25
(1) ending balance divided by total ba	alance multiplied by all-in rate	0.74%	0.83%	0.00%	0.00%	1.58%

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## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

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

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## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

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

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## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

August-21	Borrow/Int paid	Libor (06/15/21)	Libor (07/15/21)			Total
	Loan Activity:					
Beg balance		10,000,000	10,000,000			20,000,000
8/1/2021	-					20,000,000
8/2/2021	-					20,000,000
8/3/2021	-					20,000,000
8/4/2021	-					20,000,000
8/5/2021	-					20,000,000
8/6/2021	-					20,000,000
8/7/2021	-					20,000,000
8/8/2021	-					20,000,000
8/9/2021	-					20,000,000
8/10/2021	-					20,000,000
8/11/2021	-					20,000,000
8/12/2021	(3,000,000)	(3,000,000)				17,000,000
8/13/2021	-	(-,,,				17,000,000
8/14/2021	-					17,000,000
8/15/2021	-					17,000,000
8/16/2021	-					17,000,000
8/17/2021	-					17,000,000
8/18/2021	-					17,000,000
8/19/2021	-					17,000,000
8/20/2021	_					17,000,000
8/21/2021	_					17,000,000
8/22/2021	_					17,000,000
8/23/2021	_					17,000,000
8/24/2021	_					17,000,000
8/25/2021	_					17,000,000
8/26/2021						17,000,000
8/27/2021	_					17,000,000
8/28/2021						17,000,000
8/29/2021	-					17,000,000
8/30/2021	-					17,000,000
8/31/2021	-					
8/31/2021	-					17,000,000
End balance		7,000,000	10,000,000	0	0	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Borrow on / Interest paid up to		08/15/21	08/15/21			
days to accrue		16	16	0	0	
all-in rate		1.5750%	1.5750%			
total Interest to accrue		4,900.00	7,000.00		-	11,900.00
days in current month		16	16	0	0	
this month accrual		4,900.00	7,000.00			11,900.00
(1) it i it i.	10-11-11-11-1	0.459/	0.028	0.00%	0.00%	4 500/
(1) ending balance divided by total balance	e muitiplied by all-in rate	0.65%	0.93%	0.00%	0.00%	1.58%

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## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

September-21	Borrow/Int paid	Libor (06/15/21)	Libor (07/15/21)	Libor (09/15/21)		Total
	Loan Activity:					
Beg balance		7,000,000	10,000,000	0		17,000,000
9/1/2021	-					17,000,000
9/2/2021	-					17,000,000
9/3/2021	-					17,000,000
9/4/2021	-					17,000,000
9/5/2021	-					17,000,000
9/6/2021	-					17,000,000
9/7/2021	-					17,000,000
9/8/2021	_					17,000,000
9/9/2021	_					17,000,000
9/10/2021	_					17,000,000
9/11/2021	_					17,000,000
9/12/2021	_					17,000,000
9/13/2021	_					17,000,000
9/14/2021	(15,000,000)	(5,000,000)	(10,000,000)			2,000,000
9/15/2021	(13,000,000)	(5,000,000)	(10,000,000)			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		2,000,000	0	6,000,000	0	
Borrow on / Interest paid up to		09/15/21	09/15/21	09/30/21		
days to accrue		15	0	1	0	
all-in rate		1.5750%	1.5750%	1.5750%		
total Interest to accrue		1,312.50	-	262.50		1,575.00
days in current month		15	0	1	0	
this month accrual		1,312.50		262.50		1,575.00
(1) ending balance divided by total balanc	e multiplied by all-in rate	0.39%	0.00%	1.18%	0.00%	1.58%

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

Interest is paid on expiration day even if loan was repriced

## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

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

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

Test Year: March 31, 2022

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## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

November-21	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)		Total
	Loan Activity:	,	,	,		
Beg balance		2,000,000	6,000,000	0		8,000,000
11/1/2021	-					8,000,000
11/2/2021	-					8,000,000
11/3/2021	-					8,000,000
11/4/2021	-					8,000,000
11/5/2021	-					8,000,000
11/6/2021	_					8,000,000
11/7/2021	_					8,000,000
11/8/2021	_					8,000,000
11/9/2021	_					8,000,000
11/10/2021	_					8,000,000
11/11/2021	_					8,000,000
11/12/2021	_					8,000,000
11/13/2021	_					8,000,000
11/14/2021						8,000,000
11/15/2021	-					8,000,000
11/16/2021	-					8,000,000
	-					
11/17/2021	-					8,000,000
11/18/2021	-					8,000,000
11/19/2021	-					8,000,000
11/20/2021	-					8,000,000
11/21/2021	-					8,000,000
11/22/2021	-					8,000,000
11/23/2021	-					8,000,000
11/24/2021	-					8,000,000
11/25/2021	-					8,000,000
11/26/2021	-					8,000,000
11/27/2021	-					8,000,000
11/28/2021	-					8,000,000
11/29/2021	-					8,000,000
11/30/2021	5,000,000			5,000,000		13,000,000
End balance		2,000,000	6,000,000	5,000,000	0	
Borrow on / Interest paid up to		11/17/21	11/29/21	11/30/21	_	
days to accrue		11/17/21	11/29/21	11/30/21	0	
all-in rate		1.3250%	1.3250%	1.3250%	U	
an-in rate total Interest to accrue		956.94	220.83	1.3250%		1,177.78
total filterest to accide		930.94	220.63			1,177.76
days in current month		13	1	0	0	
this month accrual		956.94	220.83			1,177.78
(1) ending balance divided by total	halance multiplied by	0.20%	0.61%	0.51%	0.00%	1.33%

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

Test Year: March 31, 2022

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Interest is paid on expiration day even if loan was repriced

## CHASE - BANK NOTES OUTSTANDING $\operatorname{GL} 101.4580.11$

12/1/2021   -	December-21	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21) L	ibor (12/31/21)	Total
12/1/2021		Loan Activity:					
12/2/2021   -	Beg balance		2,000,000	6,000,000	5,000,000	0	13,000,000
12/3/2021   -	12/1/2021	-					13,000,000
12/4/2021   -	12/2/2021	-					13,000,000
12/5/2021   -	12/3/2021	-					13,000,000
12/6/2021   -	12/4/2021	-					13,000,000
12/6/2021   -	12/5/2021	_					13,000,000
12/77/2021   -		_					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		_					
12/13/2021							
12/14/2021							
12/15/2021		-					
12/16/2021 - 13,000,12/17/2021 - 13,000,12/18/2021 - 13,000,12/19/2021 - 13,000,12/201201 - 13,000,12/201201 - 13,000,12/201201 - 13,000,12/201201 - 13,000,12/20201 - 13,000,12/20201 - 13,000,12/20201 - 13,000,12/20201 - 13,000,12/20201 - 13,000,12/20201 - 13,000,12/24/20201 - 13,000,12/24/2021 - 13,000,12/24/2021 - 13,000,12/26/2021 - 13,000,1		-					
12/17/2021		-					
12/18/2021       -       13,000,4         12/19/2021       -       13,000,4         12/20/2021       -       13,000,4         12/21/2021       -       13,000,4         12/22/2021       -       13,000,4         12/24/2021       -       13,000,4         12/25/2021       -       13,000,4         12/25/2021       -       13,000,4         12/27/2021       -       13,000,4         12/27/2021       -       13,000,4         12/29/2021       -       13,000,4         12/29/2021       -       13,000,4         12/29/2021       -       13,000,4         12/30/2021       -       13,000,4         12/31/2021       5,000,000       5,000,000       5,000,000         End balance       2,000,000       6,000,000       5,000,000       5,000,000         Borrow on / Interest paid up to days to accrue       12       1       1       0         all-in rate       1,3250%       1,3250%       1,3250%       1,3250%         total Interest to accrue       883,33       220,83       184,03       -       1,288         days in current month       12       1       1       0 <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>		-					
12/19/2021		-					
12/20/2021		-					13,000,000
12/21/2021       -       13,000,0         12/22/2021       -       13,000,0         12/23/2021       -       13,000,0         12/24/2021       -       13,000,0         12/25/2021       -       13,000,0         12/26/2021       -       13,000,0         12/28/2021       -       13,000,0         12/29/2021       -       13,000,0         12/29/2021       -       13,000,0         12/30/2021       -       13,000,0         12/31/2021       5,000,000       5,000,000       5,000,000         End balance       2,000,000       6,000,000       5,000,000       5,000,000         Borrow on / Interest paid up to days to accrue       12/19/21       12/30/21       12/30/21       12/31/21         days to accrue       12       1       1       0       1,3250%         total Interest to accrue       883.33       220.83       184.03       -       1,288         days in current month       12       1       1       0       1         this month accrual       883.33       220.83       184.03       -       1,288		-					13,000,000
12/22/2021		-					13,000,000
12/23/2021		-					13,000,000
12/24/2021	12/22/2021	-					13,000,000
12/25/2021	12/23/2021	-					13,000,000
12/26/2021	12/24/2021	-					13,000,000
12/27/2021     -     13,000,0       12/28/2021     -     13,000,0       12/29/2021     -     13,000,0       12/30/2021     -     13,000,0       12/31/2021     5,000,000     5,000,000     5,000,000       End balance     2,000,000     6,000,000     5,000,000     5,000,000       Borrow on / Interest paid up to days to accrue     12/19/21     12/30/21     12/30/21     12/31/21       days to accrue     1.3250%     1.3250%     1.3250%     1.3250%       total Interest to accrue     883.33     220.83     184.03     -     1,288       days in current month this month accrual     883.33     220.83     184.03     -     1,288	12/25/2021	-					13,000,000
12/28/2021       -       13,000,0         12/29/2021       -       13,000,0         12/30/2021       -       13,000,0         12/31/2021       5,000,000       5,000,000       5,000,000         End balance       2,000,000       6,000,000       5,000,000       5,000,000         Borrow on/ Interest paid up to days to accrue       12/19/21       12/30/21       12/30/21       12/31/21       0         all-in rate       1.3250%       1.3250	12/26/2021	-					13,000,000
12/29/2021     -     13,000,000       12/30/2021     -     13,000,000       12/31/2021     5,000,000     5,000,000     5,000,000       End balance     2,000,000     6,000,000     5,000,000     5,000,000       Borrow on/ Interest paid up to days to accrue     12/19/21     12/30/21     12/30/21     12/31/21       all-in rate     1.3250%     1.3250%     1.3250%     1.3250%       total Interest to accrue     883.33     220.83     184.03     -     1,288       days in current month this month accrual     12     1     1     0     1	12/27/2021	-					13,000,000
12/30/2021     -     13,000,000       12/31/2021     5,000,000     5,000,000     5,000,000       End balance     2,000,000     6,000,000     5,000,000     5,000,000       Borrow on / Interest paid up to days to accrue     12/19/21     12/30/21     12/30/21     12/31/21       days to accrue     12     1     1     0       all-in rate     1.3250%     1.3250%     1.3250%     1.3250%       total Interest to accrue     883.33     220.83     184.03     -     1,288       days in current month this month accrual     883.33     220.83     184.03     -     1,288	12/28/2021	-					13,000,000
12/30/2021     -     13,000,000       12/31/2021     5,000,000     5,000,000     5,000,000       End balance     2,000,000     6,000,000     5,000,000     5,000,000       Borrow on / Interest paid up to days to accrue     12/19/21     12/30/21     12/30/21     12/31/21       days to accrue     12     1     1     0       all-in rate     1.3250%     1.3250%     1.3250%     1.3250%       total Interest to accrue     883.33     220.83     184.03     -     1,288       days in current month this month accrual     883.33     220.83     184.03     -     1,288		_					13,000,000
12/31/2021     5,000,000     5,000,000     5,000,000     18,000,000       End balance     2,000,000     6,000,000     5,000,000     5,000,000       Borrow on / Interest paid up to days to accrue     12     1     1     0       all-in rate     1.3250%     1.3250%     1.3250%     1.3250%       total Interest to accrue     883.33     220.83     184.03     -     1,288       days in current month this month accrual     883.33     220.83     184.03     -     1,288		_					13,000,000
Borrow on / Interest paid up to days to accrue		5,000,000				5,000,000	18,000,000
Borrow on / Interest paid up to days to accrue	End balance		2,000,000	6,000,000	5,000,000	5,000,000	
days to accrue         12         1         1         0           all-in rate         1.3250%         1.3250%         1.3250%         1.3250%           total Interest to accrue         883.33         220.83         184.03         -         1,288           days in current month this month accrual         12         1         1         0         1,288			_,,000	2,222,000	2,222,230	-,,	
all-in rate         1.3250%	Borrow on / Interest paid up to			12/30/21			
total Interest to accrue         883.33         220.83         184.03         -         1,288           days in current month this month accrual         12         1         1         0           883.33         220.83         184.03         -         1,288	days to accrue		12	1	1	0	
days in current month         12         1         1         0           this month accrual         883.33         220.83         184.03         -         1,288	all-in rate		1.3250%	1.3250%	1.3250%	1.3250%	
this month accrual 883.33 220.83 184.03 - 1,288	total Interest to accrue		883.33	220.83	184.03		1,288.19
this month accrual 883.33 220.83 184.03 - 1,288	days in current month		12	1	1	0	
							1,288.19
(1) ending balance divided by total balance multiplied by 0.15% 0.44% 0.37% 0.37% 1.3	<i>4</i> 0		v 0.15%	0.44%	0.37%	0.37%	1.33%

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CHASE - BANK NOTES OUTSTANDING  $\operatorname{GL} 101.4580.11$ 

January-22	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Libor (1/19/22)	Total
	Loan Activity:						
Beg balance		2,000,000	6,000,000	5,000,000	5,000,000	0	18,000,000
1/1/2022	-						18,000,000
1/2/2022	-						18,000,000
1/3/2022	-						18,000,000
1/4/2022	-						18,000,000
1/5/2022	-						18,000,000
1/6/2022	-						18,000,000
1/7/2022	-						18,000,000
1/8/2022	-						18,000,000
1/9/2022	-						18,000,000
1/10/2022	-						18,000,000
1/11/2022	-						18,000,000
1/12/2022	-						18,000,000
1/13/2022	-						18,000,000
1/14/2022	-						18,000,000
1/15/2022	-						18,000,000
1/16/2022	-						18,000,000
1/17/2022	-						18,000,000
1/18/2022	-						18,000,000
1/19/2022	10,000,000					10,000,000	28,000,000
1/20/2022	-						28,000,000
1/21/2022	_						28,000,000
1/22/2022	-						28,000,000
1/23/2022	-						28,000,000
1/24/2022	_						28,000,000
1/25/2022	_						28,000,000
1/26/2022	_						28,000,000
1/27/2022	_						28,000,000
1/28/2022	_						28,000,000
1/29/2022	_						28,000,000
1/30/2022	_						28,000,000
1/31/2022	-						28,000,000
F 11 1		2 000 000	6,000,000	F 000 000	F 000 000	10,000,000	
End balance		2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	
Borrow on / Interest paid up to		01/19/22	01/30/22	01/30/22	01/30/22	01/19/22	
days to accrue		12	1	1	1	13	
all-in rate		1.3250%	1.3250%	1.3250%	1.3250%	1.3250%	
total Interest to accrue		883.33	220.83	184.03	184.03	4,784.72	6,256.94
days in current month		12	1	1	1	13	
this month accrual		883.33	220.83	184.03	184.03	4,784.72	6,256.94
(1) ending balance divided by total ba	lance multiplied by	0.09%	0.28%	0.24%	0.24%	0.47%	1.33%

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

Interest is paid on expiration day even if loan was repriced

CHASE - BANK NOTES OUTSTANDING  $\operatorname{GL} 101.4580.11$ 

February-22	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Libor (1/19/22) I	ibor (2/18/22)	Total
-	Loan Activity:							
Beg balance		2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	0	28,000,000
2/1/2022	-							28,000,000
2/2/2022	-							28,000,000
2/3/2022	-							28,000,000
2/4/2022	-							28,000,000
2/5/2022	-							28,000,000
2/6/2022	-							28,000,000
2/7/2022	-							28,000,000
2/8/2022	-							28,000,000
2/9/2022	_							28,000,000
2/10/2022	_							28,000,000
2/11/2022	_							28,000,000
2/12/2022	_							28,000,000
2/13/2022	_							28,000,000
2/14/2022	_							28,000,000
2/15/2022								28,000,000
2/16/2022								28,000,000
2/17/2022								28,000,000
2/18/2022	5,000,000						5,000,000	33,000,000
2/19/2022	3,000,000						3,000,000	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
	-							33,000,000
2/25/2022	-							
2/26/2022	-							33,000,000
2/27/2022	-							33,000,000
2/28/2022	-							33,000,000
End balance		2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	5,000,000	
Borrow on / Interest paid up to		02/17/22	02/27/22	02/27/22	02/27/22	02/17/22	02/18/22	
days to accrue		11	02/2//22	02/27/22	02/27/22	11	10	
all-in rate		1.3250%	1.3250%	1.3250%	1.3250%	1.3250%	1.3250%	
total Interest to accrue		809.72	220.83	184.03	184.03	4,048.61	1,840.28	7,287.50
tom merest to accide		005.72	220.03	104.05	104.03	2,040.01	2,010.20	.,207.50
days in current month		11	1	1	1	11	10	
this month accrual		809.72	220.83	184.03	184.03	4,048.61	1,840.28	7,287.50
(1) ending balance divided by total	balance multiplied b	0.08%	0.24%	0.20%	0.20%	0.40%	0.20%	1.33%

days in current month this month accrual

(1) ending balance divided by total balance multiplied by

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CHASE - BANK NOTES OUTSTANDING GL 101.4580.11

Interest is paid on expiration day even if loan was repriced

GL 101.4580.11								
March-22	Borrow/Int paid	Libor (06/15/21)	Libor (09/15/21)	Libor (11/30/21)	Libor (12/31/21)	Libor (1/19/22)	Libor (2/18/22)	Total
	Loan Activity:							
Beg balance		2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	5,000,000	33,000,00
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
3/31/2022	_							33,000,000
End balance		2,000,000	6,000,000	5,000,000	5,000,000	10,000,000	5,000,000	
Borrow on / Interest paid up to		03/17/22	03/30/22	03/30/22	03/30/22	03/17/22	03/17/22	
days to accrue		14	1	1	1	14	14	
all-in rate		1.7000%	1.7000%	1.7000%	1.7000%	1.7000%	1.7000%	
total Interest to accrue		1,322,22	283,33	236.11	236,11	6,611,11	3,305,56	11.994.44

0.31%

14 6,611.11

0.52%

236.11

0.26%

0.26%

14

0.26%

11,994.44

1.70%

14 1,322.22

0.10%

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

Test Year: March 31, 2022

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 RATE CASE INFORMATION REPORT DOCKET NO. W-354, SUB 400 ITEM 4(a)

Carolina Water Service, Inc. of North Carolina W-334, Sub 400 Cost Allocations - ERC Count Test Year: March 31, 2022

W1-4(a) Page 1 of 1

• • •	Contain of	TY En		Pro-For		D ' ' '
ine No.	Cost Allocations	Amount	%	Amount	%	Description
	Total Utilities, Inc ERC Count					
1	Water	189,200.73	61.14%	185,908.98	60.94%	
2	Sewer	120,254.52	38.86%	119,149.27	39.06%	Total ERC count for Utilities, Inc. by operating system
3	Gas	-	0.00%	-	0.00%	type.
4	Total	309,455.25	100.00%	305,058.25	100.00%	71
	Total SVP East Region ERC Count					
5	Water	91,618.03	57.19%	89,122.03	56.76%	Total EDC count for the CVD East Pagion (Florida, Nor
						Total ERC count for the SVP East Region (Florida, Nor
6	Sewer	68,583.94	42.81%	67,893.44	43.24%	Carolina, and South Carolina) for Utilities, Inc. by
7	Total	160,201.97	100.00%	157,015.47	100.00%	operating system type.
	Total Atlantic Region ERC Count					
8	Water	54,553.23	61.16%	52,057.23	60.52%	Total ERC count for the Atlantic Region (North and
9	Sewer	34,649.84	38.84%	33,959.34	39.48%	South Carolina) for Utilities, Inc. by operating system
10	Total	89,203.07	100.00%	86,016.57	100.00%	type.
	Total NC Regulated COs ERC Count					
11	Water	35,457.88	61.86%	32,961.88	60.89%	
12	Sewer					Total ERC count for North Carolina Regulated
		21,865.39	38.14%	21,174.89	39.11%	Companies by operating system type.
13	Total	57,323.27	100.00%	54,136.77	100.00%	
	Total CWSNC Uniform ERC Count					
14	Water	31,247.38	64.01%	29,426.38	62.63%	Used for allocating cost between Bradfield
15	Sewer	17,567.70	35.99%	17,555.95	37.37%	
16	Total	48,815.08	100.00%	46,982.33	100.00%	Farms/Fairfield Harbor/ Treasure Cove Rate Grou
	Total BF/FH/TC ERC Count					
17	Water	4,210.50	49.49%	3,535.50	49.42%	
						Hand for all parties and between Partical d
18	Sewer	4,297.69	50.51%	3,618.94	50.58%	Used for allocating cost between Bradfield
19	Total	8,508.19	100.00%	7,154.44	100.00%	Farms/Fairfield Harbor/ Treasure Cove Rate Grou
	CWS Uniform as % of Total UI					
20	Water	16.52%		15.83%		
21	Sewer	14.61%		14.73%		Used for allocating cost from Water Service Corp. (W
22	Total	15.77%	=	15.40%		to CWSNC Uniform Rate Group
23	BF/FH/TC as % of Total UI Water	2.23%		1.90%		
						I I - d f 11 ti t f INI-t - C C (INI
24 25	Sewer Total	3.57% 2.75%	-	3.04% 2.35%		Used for allocating cost from Water Service Corp. (WS to BF/FH/TC Rate Group
						, ,
	CWS Uniform as % of SVP East Region					
26	Water	34.11%		33.02%		Used in the Tier 2 allocation process for Salary and
27	Sewer	25.61%	_	25.86%		Wages, and Employment Taxes for SVP East region
28	Total	30.47%		29.92%		Leadership employees to CWSNC Uniform Rate Gro
	BF/FH/TC as % of SVP East Region					
29	Water	4.60%		3.97%		Used in the Tier 2 allocation process for Salary and
30	Sewer	6.27%		5.33%		Wages, and Employment Taxes for SVP East region.
31	Total	5.31%	-	4.56%		Leadership employees to BF/FH/TC Rate Group
	CIAIC II-if					_
32	CWS Uniform as % of Atlantic Region Water	57.28%		56.53%		
33	Sewer					Head for allocating cost from Atlantic Paging 1 Co-
34	Total	50.70% 54.72%	-	51.70% 54.62%		Used for allocating cost from Atlantic Regional Cos Center to CWSNC Uniform Rate Group
						1
35	BF/FH/TC as % of Atlantic Region Water	7.72%		6.79%		
						Head for allocating cost from Atlantic Paging 1 Co-
36 37	Sewer Total	12.40% 9.54%	-	10.66% 8.32%		Used for allocating cost from Atlantic Regional Cos Center to BF/FH/TC Rate Group
-						,,
20	CWS Uniform as % of NC Regulated COs	00				
38	Water	88.13%		89.27%		
39	Sewer	80.34%	_	82.91%		Used for allocating cost between NC Regulated
40	Total	85.16%		86.78%		Companies to CWSNC Uniform Rate Group
40	BF/FH/TC as % of NC Regulated COs					
41	Water	11.87%		10.73%		
						Used for allocating cost between NC Regulated
42	Sewer Total	19.66% 14.84%	-	17.09% 13.22%		Companies to BF/FH/TC Rate Group
42						, , ,
42						
	NC % by Rate Division	E4 54 0/		E4.040/		
42	NC % by Rate Division Uniform Water	54.51%		54.36%		
42 43	NC % by Rate Division Uniform Water Uniform Sewer	30.65%		32.43%		
42 43 44	NC % by Rate Division Uniform Water Uniform Sewer BF/FH/TC Water	30.65% 7.35%		32.43% 6.53%		
42 43	NC % by Rate Division Uniform Water Uniform Sewer	30.65%	_	32.43%		Used for allocating cost between CWSNC Uniform ar BF/FH/TC Rate Groups

# 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

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#### Corix Regulated Utilities (US) Inc

		2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022
NARUC Sum Accounts		April	May	June	July	August	September	October	November	December	January	February	March
Accounts	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	1,200,337,294	1,290,999,333	1,304,304,212	1,300,442,220	1,311,740,372	1,309,723,767	1,314,301,100	1,310,937,671	1,330,224,307	1,340,701,336	1,349,301,262	1,204,292,017
	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)	-	004,027	004,027	004,027	-	-	-	004,027	664,627
	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)	(39,380,414)	(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	33,861,003	33,936,733	30,030,404	30,134,193	30,231,923	36,349,632	30,447,361	30,343,110	30,042,039	36,740,369	30,838,298	33,763,276
	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)	(58,662,577)	(59,199,924)	(59,732,076)	(59,277,046)
	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 Caroli	na Regulated Com	panies:						
		2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022
NARUC Sum	amary.												
Accounts	3	April	May	June	July	August	September	October	November	December	January	February	March
- Trecount	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	202,030,233	202,022,040	200,704,100	204,001,074	200,022,001	200,70,740	237,030,170	250,405,544	200,317,070	201,377,207	202,300,201	202,104,070
	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	(010/100)	(010/100)	(010/100)	(010/100)	(010/100)	(010/100)	(010)100)	(010/100)	(010/100)	(010)100)	(010)100)	(010)100)
	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)	(5,637,322)	(5,645,908)	(5,654,474)	(6,536,847)
	Short Term borrowing	-	-	(-////	(-//)	(-//12)	(~/~~/, >>)	(=,====)	(-//-12)	(-,,2)	(=,===,= 50)	(-///-)	(-//1/)
	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)
		(00,774,410)	(07,104,000)	(07,217,104)	(07,430,031)	(07,012,007)	(07,040,000)	(07,027,020)	(07,071,077)	(07,720,013)	(07,747,111)	(07,000,404)	(00,200,270)

W1-5 (m) & (n)

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

Test Year: March 31, 2022

Rule R1-17 Response - 5m and 5n

<u>Item</u>	Amount
Balance attributable to Plant in Service in Accounts Payable	\$ (182,661.59)
Balance attributable to CWIP in Accounts Payable	\$ (34,922.27)
	\$ (217,583,86)

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

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## Carolina Water Service, Inc. of North Carolina W-354, Sub 400

Test Year: March 31, 2022

		1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
Fusion Account	Fusion Account Description	Month											
140000	Property, Plant and Equipment , Net												-
141000	Property, Plant and Equipment - Cost												
141100	Land and Rights	-	=	=	=	=	=	=		=	=	=	
141101		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
	Land and Rights General												
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	282,040.33	291,172.48	292,472.60	283,288.53
141207	Struct and Improv Collect Plant	90,020.39	90,020.39	92,470.39	92,470.39	92,470.39	94,701.17	95,743.76	95,885.93	104,485.93	104,730.71	104,730.71	90,020.39
141208	Struct and Improv Pump Plant	11,332,817.05	11,349,267.05	11,356,087.26	11,360,926.64	11,361,226.64	11,892,171.51	12,798,973.49	12,914,377.63	12,996,127.69	13,430,327.07	13,463,909.72	11,325,634.60
141209	Struct and Improv Treatment Plant	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62	22,059,173.75	22,060,628.32	22,078,400.31	21,900,859.02	21,868,301.84	21,878,986.53	22,058,382.62
141210	Struct and Improv Reclaim WTP	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93
141211	Struct and Improv Reclaim Wtr Dist	183,140.83	183,140.83	183,140.83	183,140.83	183,140.83	182,957.92	182,957.92	182,957.92	182,957.92	182,957.92	182,957.92	183,140.83
141212	Struct and Improv Production	,	/										
141213	Struct and Improv Natural Gas												
141214	Struct and Improv Transmissions	-	=	=	=	=	=	=		=	=	=	
141214		-	-	-	-	-	-	-	-	-	-	-	-
	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
141225		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	160,112.65
	Power Generation Equipment			162,615.66			2,902,273.63		162,615.66				
141227	Electric Pump Equip Src Pump	2,948,688.76	2,950,554.73	2,966,853.99	2,972,851.32	2,997,121.23		2,933,204.79	2,961,820.03	2,984,278.87	2,984,261.82	2,992,782.56	2,930,712.90
141228	Electric Pump Equip WTP	9,184,246.98	9,197,586.35	9,236,842.72	9,349,616.65	9,435,177.51	9,332,368.09	9,338,413.55	9,378,623.53	9,439,841.97	9,471,356.41	9,500,130.39	9,155,291.97
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	9,349,658.44	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	37,626,601.08	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	14,996,840.40	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					94,834.96					94,834.96			94,834.96
	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		121,320.35	121,604.69	
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	238,808.70	255,835.33	257,214.45	257,890.66	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	3,985,404.56	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	23,638,938.24	23,676,518.59	23,677,768.71	23,687,044.52	23,363,590.85
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	1,656,612.68	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	160,592.91	160,970.91	160,970.91	160,970.91	158,394.89
141247	Flow Measure Install	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97
141248	Receiving Wells	112.111.45	121,689.73	281,637.60	299,363.85	300,243.85	308,509.09	308,509.09	351,165.99	381.628.72	386,638,32	387,488.32	96,071.45
141249	Pumping Equip Pump Plt	5,559,888.12	5,602,330.36	5,631,995.79	5,675,163.12	5,697,711.45	5,628,947.74	5,651,560.09	5,672,716.62	5,727,585.65	5,569,554.74	5,620,239.81	5,475,335.90
141250			38,736.13	39,660.15	97,445.76	97,445.76	101,890.80	101,890.80	101,938.19	101,938.19	103,931.10	106,550.32	38,736.13
	Pumping Equip Reclaim WTP	38,736.13											
141251	Pumping Equip Rcl Wtr Dist	55,324.57	55,324.57	55,466.74	56,112.58	69,777.11	67,512.97	68,880.96	76,692.50	77,432.50	77,432.50	77,622.06	48,849.57
141252	Treat/Disp Equip Lagoon	592,793.78	592,793.78	592,931.24	593,831.24	593,831.24	592,158.54	592,158.54	592,246.03	593,446.03	593,446.03	594,649.80	592,793.78
141253	Treat/Disp Equip Trt Plt	22,076,527.69	22,088,736.40	22,133,756.69	22,203,438.18	22,231,585.53	22,159,288.35	22,177,498.08	22,212,502.58	22,234,589.92	22,242,749.01	22,251,680.93	22,039,234.38
141254	Treat/Disp Equip Rclm Wtr	13,822.79	13,822.79	13,822.79	13,822.79	13,822.79	13,870.18	14,007.64	18,470.37	18,672.74	18,627.30	18,627.30	13,822.79
141255	Plant Sewers Treatment Plt	18,229,256.48	18,230,689.00	18,241,351.50	18,241,548.75	18,242,556.99	18,275,134.23	18,276,887.67	18,313,149.19	18,330,649.43	18,333,761.36	18,337,101.58	18,226,028.78
141256	Plant Sewers Reclaim Wtr	5,155.46	5,155.46	5,155.46	5,155.46	5,155.46	5,801.87	5,801.87	5,801.87	5,801.87	5,801.87	5,801.87	5,155.46
141257	Outfall Lines	535,275.20	540,110.70	542,490.48	556,994.19	557,844.19	573,406.08	576,307.96	606,949.40	651,812.64	656,737.62	657,220.66	535,275.20
1/1258	Pacarnaire												

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## Carolina Water Service, Inc. of North Carolina W-354, Sub 400

Test Year: March 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	5,701.20	12,104.44	12,104.44	12,104.44	12,101.11	13,304.44	13,304.44	10,271.42	10,001.00	15,570.40	15,57 0.40	5,701.20
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
141271	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	21,242.08	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
141276	Other Plant	409.07	439.07	409.07	439.07	439.07	439.07	439.07	409.07	439.07	439.07	437.07	439.07
141277	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	734,760.73	734,760.73	734,760.73	734,760.73	734,760.73	734,760.73	734,760.73	734,760.73	734,760.73	734,760.73	734,760.73	734,700.73
141280	Irrigation Water	•		-	-	-	-	-	•		-	-	-
141281	Geothermal	•		-	-	-	-	-	•		-	-	-
141282	District Energy System	•		-	-	-	-	-	•		-	-	-
141282	Concession	-	-	-	-	-	-	-	-	-	-	-	-
141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-
141284		-	-	-	-	-	-	-	-	-	-	-	-
141286	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	-
141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	-
141288	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	-
141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	-
141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	-
141290	DES - Engineer DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	-
141291		-	-	-	-	-	-	-	-	-	-	-	-
	Non-Utility Property	(640.426.00)	(640.426.00)	((40.42(.00)	(640.406.00)	(64.0.40.6.00)	(640.426.00)	(640.426.00)	((40.42(.00)	(640.426.00)	(640 40 6 00)	(640.426.00)	(64.0.40.6.00)
141293	Plant Held 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	251,223.11	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)	(188,421.57)	(189,359.43)	(190,297.29)	(180,440.33)
142203	Acc Dep - Struct and Improv General Plant	(599,922.23)	(603,913.61)	(607,933.29)	(610,926.40)	(614,964.22)	(598,686.30)	(602,717.46)	(597,796.39)	(601,833.70)	(541,764.96)	(545,682.68)	(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)	(1,210,321.75)	(1,190,376.38)	(1,197,067.28)	(1,204,506.92)	(1,212,297.92)	(1,220,612.79)	(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)	(345,481.61)	(348,016.81)	(334,660.30)	(336,142.00)	(330,997.69)	(332,800.86)	(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	25,170.14	24,702.33	24,232.25	23,762.39	23,277.09	22,789.61	24,132.00

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12th

11th

## Carolina Water Service, Inc. of North Carolina W-354, Sub 400

1st

Test Year: March 31, 2022

Fusion Account	Fusion Account Description	Month											
142207	Acc Dep - Struct and Improv Collect Plant	(6,104.70)	(6,254.75)	(6,408.88)	(6,563.01)	(6,717.14)	(6,382.75)	(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)	(3,786,778.30)	(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 142215	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	-
142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	-
142217	Acc Dep - Struct and Improv Electrical 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)	(30,863.90)	(30,866.11)	(30,594.25)	(29,526.75)	(30,152.36)	(26,359.72)	(59,072.09)
142226	Acc Dep - Power Generation Equipment	(68,209.98)	(69,565.12)	(70,920.26)	(72,275.40)	(73,630.54)	(74,985.68)	(76,340.82)	(77,695.96)	(79,051.01)	(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)	(2,273,582.34)	(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 142231	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)	(2,345,030.70)	(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) (1,322,058.37)
142234	Acc Dep - Service Lines Acc Dep - Meters	(1,347,200.65) (1,561,008.42)	(1,371,052.61) (1,576,967.05)	(1,395,612.84) (1,588,003.19)	(1,420,356.76) (1,604,180.43)	(1,446,107.22) (1,622,134.26)	(1,196,831.43) (1,633,794.04)	(1,203,347.14) (1,646,146.25)	(1,203,333.47) (1,663,454.80)	(1,184,869.31) (1,681,892.86)	(1,189,294.75) (1,697,213.02)	(1,199,961.83) (1,714,298.26)	(1,544,126.81)
142234	Acc Dep - Meters Acc Dep - Meter Installations	(714,048.28)	(720,128.07)	(726,242.43)	(732,371.26)	(738,504.03)	(726,225.83)	(731,876.90)	(737,774.44)	(742,604.09)	(748,777.86)	(754,971.37)	(707,981.99)
142236	Acc Dep - Neter Installations 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)	(1,515.91)	(1,839.52)	(2,159.83)	(136.89)
142238	Acc Dep - Power Gen Equip Coll Plt	(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)	(30,493.25)
142239	Acc Dep - Power Gen Equip Pump Plt	(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)	(53,133.61)	(54,146.98)	(45,010.01)
142240	Acc Dep - Power Gen Equip Treat Plt	(116,117.68)	(117,871.34)	(119,701.48)	(121,581.03)	(122,229.77)	(124,099.15)	(125,978.05)	(127,856.95)	(129,989.00)	(132,132.44)	(134,281.52)	(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)	(1,526,908.53)	(1,530,731.77)	(1,534,320.22)	(1,536,647.55)	(1,540,843.75)	(1,519,155.95)	(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)	(8,683,508.35)	(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)	(47,378.84)	(48,838.90)	(42,681.20)
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)	(335.47)	(339.16)	(342.85)	(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 Plt	(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 Rcl 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)	(23,055.94)
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 Plt	(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 142255	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)
142256	Acc Dep - Plant Sewers Treatment Plt Acc Dep - Plant Sewers Reclaim Wtr	(1,180,553.45)	(1,211,734.93) (2,129.94)	(1,242,083.14) (2,140.68)	(1,271,821.29) (2,151.42)	(1,303,026.62) (2,162.16)	(1,319,326.03) (2,020.66)	(1,350,603.60) (2,032.75)	(1,381,590.81) (2,044.84)	(1,413,245.90) (2,056.95)	(1,451,455.64) (2,069.04)	(1,489,657.94) (2,081.13)	(1,149,374.95) (2,108.46)
142256	Acc Dep - Plant Sewers Reclaim Wir Acc Dep - Outfall Lines	(2,119.20) 2,173.53	1,722.90	1,270.29	(2,151.42)	(2,162.16)	5,230.29	4,749.49	9,238.99	8,691.75	8,140.29	7,592.60	2,620.13
142258	Acc Dep - Outrail Lines Acc Dep - Reservoirs	2,173.33	1,/22.70	1,270.29	000.09	340.10	3,230.29	4,/47.47	7,430.77	0,051.75	0,140.29	7,392.00	2,020.13
142259	Acc Dep - Reservoirs  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)	(1,667.65)	(1,678.12)	(1,688.59)	(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 Plt	-	-	-	-	-	-	-	-	-	-	-	-
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)	(85.06)	(85.60)	(86.14)	(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)	(2,226.09)	(2,267.70)	(1,929.97)
142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-		-	-	-	-	-	-	-	=
142271	Acc Dep - Other Tangible Plant	(494,030.81)	(494,128.87)	(494,226.93)	(494,324.99)	(494,423.05)	(494,521.11)	(494,628.92)	(494,740.78)	(494,851.51)	(494,962.26)	(495,073.01)	(493,932.75)
142272	Acc Dep - Other Plant Collection	(5,342.47)	(5,386.14)	(5,429.81)	(5,473.48)	(5,517.78)	(5,562.08)	(5,606.38)	(5,650.68)	(5,694.89)	(5,739.09)	(5,783.34)	(5,298.80)
142273	Acc Dep - Other Plant Pump	(13,788.31)	(13,898.28)	(14,008.25)	(14,119.94)	(14,231.63)	(14,344.94)	(14,458.55)	(14,572.46)	(14,688.68)	(14,805.43)	(18,398.40)	(13,678.58)
142274	Acc Dep - Other Plant Treatment	(10,097.29)	(10,181.55)	(11,518.39)	(12,103.11)	(12,698.28)	(13,303.53)	(13,959.55)	(14,615.57)	(15,315.82)	(16,017.21)	(16,722.45)	(10,013.61)
142275	Acc Dep - Other Plant Reclaim Water Trt	(1,741.34)	(1,753.50)	(1,772.29)	(1,791.08)	(1,809.87)	(1,828.66)	(1,847.45)	(1,866.24)	(1,885.08)	(1,903.87)	(1,922.66)	(1,729.18)
142276	Acc Dep - Other Plant Reclaim Water Dist	(136.27)	(137.23)	(138.19)	(139.15)	(140.11)	(141.07)	(142.03)	(142.99)	(143.92)	(144.88)	(145.84)	(135.31)
142277	Acc Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-	-

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## Carolina Water Service, Inc. of North Carolina W-354, Sub 400

Test Year: March 31, 2022

H2278   Acc Pay - Domenic Water   H4302.33   (48.984.96)   \$53.06-79   \$(7.184.2)   \$(8.120.85)   \$(8.571.28)   \$(9.074.55)   \$(7.755.49)   \$(1.440.22)   \$(8.722.55)   \$(40.074.55)   \$(1.220.85)   \$(8.120.85)	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
14229 Acc Dep - Demonits Water 14231 Acc Dep - Conformal 14241 Acc Dep - Conformal 14251 Acc Dep - Conformal 14261 Acc Dep - Conformal 14262 Acc Dep - DES - Startup Costs 14263 Acc Dep - DES - Startup Costs 14263 Acc Dep - DES - Startup Costs 14263 Acc Dep - DES - Startup Costs 14264 Acc Dep - DES - Startup Costs 14265 Acc Dep - DES - Depart Management 14265 Acc Dep - DES - Depart Management 14266 Acc Dep - DES - DEP - DES - Depart Management 14266 Acc Dep - DES -														(40,820.30)
14230    Ac. DepDateChargery System			(44,902.55)	(48,984.30)	(55,000.39)	(57,148.42)	(61,230.43)	(65,312.46)	(69,394.51)	(/3,4/6.34)	(77,338.49)	(81,640.52)	(85,722.55)	(40,820.30)
1425  Ac Dep - General Segregarian			-	-	-	-	-	-	-	-	-	-	-	-
14226  Ac Dep - Desired Image System			-	-	-	-	-	-	-	-	-	-	-	-
14226  Ar. Chep-Diffs Sature Costs			-	-	-	-	-	-	-	-	-	-	-	-
142264 Acc Dep - DIS - Startup Cools 142266 Acc Dep - DIS - Temperary Energy Center 142266 Acc Dep - DIS - Temperary Energy Center 142266 Acc Dep - DIS - Temperary Energy Center 142266 Acc Dep - DIS - Temperary Energy Center 142266 Acc Dep - DIS - Temperary Energy Center 142266 Acc Dep - DIS - Temperary Energy Center 14226 Acc Dep - DIS - Temperary Energy Center 14226 Acc Dep - DIS - Temperary Energy Center 14226 Acc Dep - DIS - Temperary Energy Center 14226 Acc Dep - DIS - Temperary Energy Center 14226 Acc Dep - DIS - Leave Rise Connection 14226 Acc Dep - Leave Rise Connection 1			-	-	-	-	-	-	-	-	-	-	-	-
142266   Arc Dep - Dis - Project Management			-	-	-	-	-	-	-	-	-	-	-	-
142266   Acc Dep - DBS - Temperature Transport Station   Company State   Com			-	-	-	-	-	-	-	-	-	-	-	-
142267   Acc Day - DBS - Distriction Figure Station			-	-	-	-	-	-	-	-	-	-	-	-
14228   Acc Dep - DBS - Project Des - Des - Project Des - DBS - Project Des - Des			-	-	-	-	-	-	-	-	-	-	-	-
14299   Acc Dep - DBS - Pigner   Figner   Fign			-	-	-	-	-	-	-	-	-	-	-	-
142290   Acc Dep -DSS - Longineer			-	-	-	-	-	-	-	-	-	-	-	-
Hard   Mac Dep - Pilos Flow Rise Connection			-	-	-	-	-	-	-	-	-	-	-	-
14222  Acc Dep - Nort-Utility Property			-	-	-	-	-	-	-	-	-	-	-	-
14229			-	-	-	-	-	-	-	-	-	-	-	-
14290			-	-	-	-	-	-	-	-	-	-	-	-
142301   Acc Dep - Building and Equipment		Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-
142701	142299	Acc Dep - Land	-	-	-	-	-	-	-	-	-	-	-	-
142/90	142300	Acc Dep - Building and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
142305 Ac Dep - Office Furniture 142306 Ac Dep - Office Equipment 142305 Ac Dep - Store Equipment 142306 Ac Dep - Store Equipment 142306 Ac Dep - Rettal Equipment 142307 Ac Dep - Rettal Equipment 142308 Ac Dep - Rettal Equipment 142308 Ac Dep - Rettal Equipment 142309 Ac Dep - Store Equipment 142309 Ac Dep - Comparison (142307) 142309 Ac Dep - Comparison (142308) 142310 Ac Dep - Comparison (142308) 142311 Ac Dep - Miss Equipment 142309 Ac Dep - Miss Equipment 142401 Ac Dep - Compariter Hardware 142401 Ac Dep - Compariter Hardware 142501 Ac Dep - Deshopt-platipor Computers 142501 Ac Dep - Computer Storkware 142501 Ac Dep - Computer Storkware 142501 Ac Dep	142301	Acc Dep - Building	-	-	-	-	-	-	-	-	-	-	-	-
142304   Acc Dep - Office Equipment	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	-
142305   Ac Dep - Stores Equipment   (67.56)   (79.81)   (808.41)   (877.12)   (45.93)   (82.20)   (148.33)   (214.44)   (287.87)   (36.147)   (435.11)   (61.6538.83)   (145.57)   (142.07)   (142.	142303	Acc Dep - Office Furniture	(681,409.91)	(686,378.97)	(690,430.44)	(695,556.34)	(700,984.56)	(706,847.64)	(711,883.48)	(717,211.66)	(722,023.23)	(726,854.44)	(731,783.87)	(676,444.46)
142306   Acc Dep - Lab Equipment   (148,283.28)   (151,025.48)   (153,470.29)   (156,225.88)   (158,981.67)   (159,368.73)   (162,134.42)   (164,90.11)   (167,765.96)   (165,005.02)   (166,538.83)   (145,57)   (1420)	142304	Acc Dep - Office Equipment						-						
142307   Acc Dep - Robertal Equipment   (148,283,28)   (151,025,48)   (153,470.29)   (156,225.88)   (158,981.67)   (159,588.73)   (162,134.42)   (164,901.11)   (167,76.99)   (165,005.02)   (165,005.0	142305	Acc Dep - Stores Equipment	(675.56)	(739.81)	(808.41)	(877.12)	(945.93)	(82.20)	(148.33)	(214.44)	(287.87)	(361.47)	(435.11)	(611.31)
142307   Acc Dep - Rental Equipment   962.9528)   970.128.75   977.286.88   (984.237.02)   (991.424.33)   (997.182.38)   (1.004.358.86)   (1.011.540.29)   (1	142306	Acc Dep - Lab Equipment	(148,283,28)	(151,025,45)	(153,470,29)	(156,225.98)	(158,981.67)	(159,368,73)	(162,134,42)	(164,900.11)	(167,765.96)	(165,005.02)	(166,538,83)	(145,570.97)
142308   Acc Dep - Tool Shop Equipment   (962,959.28)   (970,128.75)   (977,286.88)   (984,237.02)   (991,424.33)   (997,182.88)   (1,004,388.86)   (1,101,540.29)   (1,105,788.50)   (1,026,888.08)   (1,033,394.55)   (955,788.14230)   (422,004.11)   (402,004.1												-		-
14299   Acc Dep - Power Operated Equipment   (129789.61)   (134,702.00)   (139,27.09)   (144,277.74)   (149,391.05)   (136,618.71)   (140,136.49)   (144,294.11)   (150,057.64)   (156,238.37)   (159,487.69)   (124,881.14)   (140,294.11)   (140,2			(962,959.28)	(970.128 75)	(977.286.88)	(984.237 ()2)	(991.424.33)	(997.182.38)	(1.004.358.86)	(1.011.540.29)	(1.018.788.50)	(1.026.088.08)	(1.033.394.55)	(955,790.66)
142310   Acc Dep - Communications Equipment   (477,923.21)   (482,333.05)   (485,164.29)   (489,730.81)   (494,398.73)   (488,332.01)   (492,965.15)   (472,949.56)   (470,763.3)   (472,776.55)   (477,766.07)   (473,564.75)   (473,564.75)   (473,564.75)   (473,664.75)   (473														(124,881.38)
142311 Acc Dep - Miss Equipment (73,506.97) (74,268.52) (75,030.07) (75,798.16) (76,581.54) (68,827.87) (68,919.89) (67,578.10) (66,389.87) (65,337.51) (66,324.75) (73,11 142400 Acc Dep - Vehicles (24,95.285.02) (2,538,324.72) (2,520,839.15) (2,566,181.45) (2,612.005.30) (2,657,743.76) (2,703,646.92) (2,749,453.58) (2,7														(473,567.40)
142401   Acc Dep - Transportation   Acc Dep - Verhicles   2,495,285.02   (2,58,824.72)   (2,520,839.15)   (2,566,181.45)   (2,612,035.30)   (2,657,743.76)   (2,703,646.92)   (2,749,453.58)   (2,749,453.58)   (2,749,453.58)   (2,834,256.73)   (2,874,095.18)   (2,452,2451)														(73,112.75)
14201 Acc Dep - Vehicles (2,495,285.02) (2,538,324.72) (2,520,839.15) (2,566,181.45) (2,612,035.30) (2,657,437.6) (2,703,646.92) (2,749,453.58) (2,749,518.62) (2,834,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,874,095.18) (2,824,256.73) (2,824,256.7			(10,000.71)	(71)200.02)	(10,000.01)	(75)750.10)	(10,001.01)	(00)027.07)	(00,717.07)		(00,003.07)	(00,007.01)	(00,021.70)	(/0/112/0)
142501 Acc Dep - Computer Hardware (1.94) (2.15) (133.09) (154.86) (177.11) (199.53) (221.43) (243.51) (265.22) (286.81) (308.40) (142502 Acc Dep - Description Flardware (21.99) (651.24) (299.32) (557.93) (433.70) (740.29) (1.045.95) (1.373.87) (1.79.95) (2.085.10) (2.357.42) (26.142503 Acc Dep - Mainframe Computers (23.006.81) (252.825.94) (251.217.12) (251.212.75) (251.379.63) (251.896.1) (251.737.52) (251.806.21) (251.519.82) (251.223.11) (251.001.60) (253.142504) (299.27)			(2.495.285.02)	(2 538 324 72)	(2 520 830 15)	(2 566 181 45)	(2.612.035.30)	(2.657.743.76)	(2 703 646 92)		(2 704 518 62)	(2.834.256.73)	(2.874.005.18)	(2,452,248.54)
142501   Acc Dep - Computer Hardware   (1.94)   (2.15)   (133.09)   (154.86)   (177.11)   (195.30)   (224.3)   (245.51)   (265.22)   (286.81)   (308.40)   (425.22)			(2/495,265.02)	(2,330,324.72)			,	(2,007,740.70)			(2,7 74,310.02)		(2,074,055.10)	(2,402,240.04)
142502 Acc Dep - Desktop/Laptop Computers (421.99) (651.24) (299.32) (357.93) (433.70) (740.29) (1,045.95) (1,373.87) (1,729.95) (2,085.10) (2,537.42) (26 142503 Acc Dep - Mainframe Computers (253,006.81) (252,825.94) (251,271.72) (251,212.75) (253,379.66) (251,896.10) (251,737.52) (251,826.21) (251,519.82) (251,223.11) (251,001.60) (253,101			(1.04)	(2.15)				(100.52)			(265.22)		(209.40)	(1.67)
14293   Acc Dep - Mainframe Computers   (23,006,81)   (23,295,94)   (21,12712)   (25,12125)   (25,1379,63)   (25,1396,61)   (25,1737,52)   (25,186,21)   (25,1519,82)   (25,1519,82)   (25,123,11)   (25,101,60)   (25,319,122,11)   (25,101,60)   (25,319,122,11)   (25,101,60)   (25,319,122,11)   (25,101,60)   (25,319,122,11)   (25,101,60)   (25,319,122,11)   (25,101,60)   (25,119,122,11)   (25,101,60)   (25,119,122,11)   (25,111,61,122,11)   (25,11														(262.79)
142504 Acc Dep - Mini Comp Wtr (1,843,526.91) (1,867,232.73) (1,879,725.49) (1,899,116.80) (1,924,181.79) (1,951,258.34) (1,978,280.69) (2,006,727.07) (2,032,578.90) (2,058,492.30) (2,05														
142600     Acc Dep - Computer Software     (4,807.48)     (8,182.21)     (11,614.76)     (15,078.48)     (18,577.92)     (22,179.67)     (25,784.81)     (29,588.21)     (33,422.58)     (37,247.12)     (41,240.03)     (4,51       142602     Acc Dep - Comp bystems     (5,216,706.59)     (5,227,829.81)     (5,224,746.52)     (5,238,307.61)     (5,275,341.51)     (5,234,990.24)     (5,301,413.64)     (5,321,815.14)     (5,332,999.40)     (5,343,489.93)     (5,355,834.89)     (5,197.89)       142702     Acc Dep - Salvage     1     (124,567.72)     (123,712.05)     (123,681.72)     (123,767.58)     (124,015.93)     (123,952.32)     (123,997.90)     (123,893.47)     (123,686.08)     (123,571.49)     (124,661.02)       142701     Acc Dep - Salvage     -														
142601     Acc Dep - Computer Software     (4,807.48)     (8,182.21)     (11,614.76)     (15,078.48)     (18,577.92)     (22,179.67)     (25,784.81)     (29,588.21)     (33,422.58)     (37,247.12)     (41,324.03)     (4,51       142602     Acc Dep - Comp Systems     (5,216,706.59)     (5,227,829.81)     (5,224,746.52)     (5,238,307.61)     (5,228,930.24)     (5,301,413.64)     (5,321,815.14)     (5,332,999.40)     (5,343,489.93)     (5,355,844.89)     (5,178,88)       142701     Acc Dep - Salvage     - <td></td> <td></td> <td>(1,845,526.91)</td> <td></td> <td>(1,879,725.49)</td> <td></td> <td></td> <td>(1,951,258.54)</td> <td>(1,978,280.09)</td> <td></td> <td></td> <td></td> <td>(2,084,514.85)</td> <td>(1,819,838.22)</td>			(1,845,526.91)		(1,879,725.49)			(1,951,258.54)	(1,978,280.09)				(2,084,514.85)	(1,819,838.22)
142602 Acc Dep - Comp Systems (5,216,706.59) (5,227,829.81) (5,224,746.52) (5,238,307.61) (5,257,543.15) (5,284,930.24) (5,301,413.64) (5,321,815.14) (5,332,989.40) (5,343,489.93) (5,355,834.89) (5,197,89 142603 Acc Dep - Micro Systems (124,506.70) (124,412.97) (123,712.05) (123,681.22) (123,767.58) (124,015.93) (123,952.32) (123,997.90) (123,839.47) (123,686.08) (123,712.05) (124,601.24) (124,015.93) (123,767.28) (123,979.04) (123,899.47) (123,686.08) (123,712.05) (124,601.24) (124,015.93) (123,972.04) (12			(4.005.40)		(44.044.50)			(00.450.45)	(05.504.04)				(44.004.00)	(4.544.44)
142603     Acc Dep - 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)     (124,60       142701     Acc Dep - Salvage     -														(4,511.11)
142700     Acc Dep - Salvage       142701     Acc Dep - Salvage       142702     Cost of Removal       142800     Acc Dep - Fixed Asset Accrued														
142701 Acc Dep - Salvage			(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)	(123,5/1.49)	(124,602.54)
142702     Cost of Removal			-	-	-	-	-	-	-	-	-	-	-	-
142800 Acc Dep - Fixed Asset Accrued			=	=	=	=	-	-	=	=	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
142801 Acc Dep - Fixed Assets Accrued			-	-	-	-	-	-	-	-	-	-	-	-
·	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-	-	-	-	-