

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Schedule A: Supporting Schedules
CWS - NC Uniform

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-1a
Updated 10/08/21

Direct Plant in Service

CWS - NC Uniform - Water			Direct	Allocated	Total	Pro - Forma Adjustment	Pro-Forma Proposed	Depreciation Rate			
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjustment [E]	Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]	Depreciation Rate
1	141101	Land and Rights General	-	727,470.48	727,470.48	-	(432.60) [1]	727,037.87	(9,662.15) [10]	717,375.72	0.00%
2	141102	Land and Rights Pump	-	50,794.53	50,794.53	-	-	50,794.53	-	50,794.53	0.00%
3	141103	Land and Rights Water	-	357,109.05	357,109.05	-	-	357,109.05	-	357,109.05	0.00%
4	141104	Land and Rights Trans	-	18,896.02	18,896.02	-	-	18,896.02	-	18,896.02	0.00%
5	141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-
6	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-
7	141107	Land and Rights Treatment	-	-	-	-	-	-	-	-	0.00%
8	141108	Land and Rights Reclaim	-	-	-	-	-	-	-	-	0.00%
9	141199	Land Clearing	-	-	-	-	-	-	-	-	-
10	141201	Organization	410,212.04	73,664.50	483,876.54	-	-	483,876.54	-	483,876.54	2.50%
11	141202	Franchises	140,283.37	89,232.49	229,515.86	-	-	229,515.86	-	229,515.86	2.50%
12	141203	Struct and Improv General Plant	339,403.22	2,708.53	342,111.75	-	-	342,111.75	9,533.16 [10]	351,644.91	2.00%
13	141204	Struct and Improv Service Supplies	4,367,573.65	16,278.14	4,383,851.79	-	-	4,383,851.79	4,971.67 [10]	4,388,823.46	2.00%
14	141205	Struct and Improv Water Treat Plt	1,442,849.51	31,093.92	1,473,943.43	-	-	1,473,943.43	26,021.21 [10]	1,499,964.64	2.00%
15	141206	Struct and Improv Trans Dist Plt	278,850.00	3,978.00	282,828.00	-	-	282,828.00	750.00 [10]	283,578.00	2.00%
16	141207	Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	2.00%
17	141208	Struct and Improv Pump Plant	-	-	-	-	-	-	-	-	2.00%
18	141209	Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-	2.50%
19	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	2.50%
20	141211	Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-	2.50%
21	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-
22	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-
23	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-
24	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-
25	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-
26	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-
27	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-
28	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-
29	141220	Struct and Improv Office	91,687.94	812,407.18	904,095.12	-	(30,286.25) [1]	873,808.86	(326,059.12) [10]	547,749.74	10.00%
30	141221	Collecting Reservoirs	13,922.42	-	13,922.42	-	-	13,922.42	-	13,922.42	2.00%
31	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-
32	141223	Wells and Springs	14,483,059.99	213,135.68	14,696,195.67	-	-	14,696,195.67	19,652.53 [10]	14,715,848.20	2.00%
33	141224	Infiltration Gallery	45,185.16	-	45,185.16	-	-	45,185.16	-	45,185.16	2.50%
34	141225	Supply Mains	647,509.82	302.90	647,812.72	-	-	647,812.72	67,741.92 [10]	715,554.64	1.00%
35	141226	Power Generation Equipment	160,112.65	-	160,112.65	-	-	160,112.65	2,503.01 [10]	162,615.66	10.00%
36	141227	Electric Pump Equip Src Pump	2,874,874.72	3,127.35	2,878,002.07	-	-	2,878,002.07	65,490.33 [10]	2,943,492.40	14.29%
37	141228	Electric Pump Equip WTP	8,490,725.37	296,055.43	8,786,780.80	-	-	8,786,780.80	272,791.42 [10]	9,059,572.22	3.33%
38	141229	Electric Pump Equip Trans Dist	3,849,133.92	2,156.58	3,851,290.50	-	-	3,851,290.50	18,476.50 [10]	3,869,767.00	14.29%
39	141230	Water Treatment Equipment	4,635,172.24	184,273.46	4,819,445.70	-	-	4,819,445.70	48,672.25 [10]	4,868,117.95	2.50%
40	141231	Dist Resv and Standpipes	7,822,214.89	684,292.25	8,506,507.14	-	-	8,506,507.14	51,944.57 [10]	8,558,451.71	2.00%
41	141232	Trans and Distr Mains	34,597,574.21	444,949.53	35,042,523.74	-	-	35,042,523.74	457,076.35 [10]	35,499,600.09	1.00%
42	141233	Service Lines	13,692,872.54	147,036.81	13,839,909.35	-	-	13,839,909.35	394,027.42 [10]	14,233,936.77	2.00%

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91	141282	District Energy System	-	-	-	-	-	-	-	-		
92	141283	Concession	-	-	-	-	-	-	-	-		
93	141284	DES - Startup Costs	-	-	-	-	-	-	-	-		
94	141285	DES - Project Management	-	-	-	-	-	-	-	-		
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-		
96	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-		
97	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-		
98	141289	DES - Project Development	-	-	-	-	-	-	-	-		
99	141290	DES - Engineer	-	-	-	-	-	-	-	-		
100	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-		
101	141292	Non-Utility Property	-	-	-	-	-	-	-	-		
102	141293	Plant Held for Future Use	-	(382,796.22)	(382,796.22)	-	(382,796.22)	-	(382,796.22)	0.00%		
103	141298	FA default	-	-	-	-	-	-	-	-		
104	141299	Utility Plant Clearing	(18,120.10)	2,673.78	(15,446.32)	-	(15,446.32)	15,446.32	[10]	(0.00)	0.00%	
105	141301	Building	-	-	-	-	-	-	-	-		
106	141302	Leasehold Improvement	-	-	-	-	-	-	-	-		
107	141303	Office Furniture	89,609.70	502,767.25	592,376.95	(11,194.47)	[1]	581,182.49	(2,232.03)	[10]	578,950.46	10.00%
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-	
109	141305	Stores Equipment	16,416.02	-	16,416.02	-	16,416.02	202.46	[10]	16,618.48	3.33%	
110	141306	Lab Equipment	64,232.88	64,670.00	128,902.88	-	128,902.88	1,410.69	[10]	130,313.57	10.00%	
111	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	
112	141308	Tool Shop Equipment	497,307.50	580,088.20	1,077,395.70	(95.57)	[1]	1,077,300.13	130.98	[10]	1,077,431.11	5.00%
113	141309	Power Operated Equipment	348,921.65	108.88	349,030.53	-	349,030.53	4,956.50	[10]	353,987.03	10.00%	
114	141310	Communications Equipment	140,674.52	158,954.84	299,629.36	(1,630.89)	[1]	297,998.48	526.16	[10]	298,524.64	10.00%
115	141311	Misc Equipment	179,690.91	7,667.68	187,358.59	-	187,358.59	5,977.60	[10]	193,336.19	3.33%	
116	141399	Building and Equipment Clearing	-	-	-	-	-	-	-	-	-	
117	141401	Vehicles	-	1,974,083.29	1,974,083.29	(230.53)	[1]	1,973,852.76	131,282.59	[10]	2,105,135.35	20.00%
118	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	
119	141501	Computer Hardware	-	7.25	7.25	(0.32)	[1]	6.93	712.82	[10]	719.75	33.33%
120	141502	Desktop/Laptop Computers	-	3,604.01	3,604.01	(161.36)	[1]	3,442.65	(1,162.17)	[10]	2,280.48	33.33%
121	141503	Mainframe Computers	-	138,155.60	138,155.60	(4,949.67)	[1]	133,205.93	(965.37)	[10]	132,240.56	20.00%
122	141504	Mini Comp Wtr	2,562.00	1,258,763.83	1,261,325.83	(43,110.81)	[1]	1,218,215.02	5,617.49	[10]	1,223,832.51	33.33%
123	141601	Computer Software	-	15,753.68	15,753.68	(705.34)	[1]	15,048.34	82,594.40	[10]	97,642.74	33.33%
124	141602	Comp Systems	-	3,331,355.77	3,331,355.77	(146,479.90)	[1]	3,184,875.86	1,332.44	[10]	3,186,208.30	33.33%
125	141603	Micro Systems	-	67,990.05	67,990.05	(2,560.67)	[1]	65,429.38	(443.95)	[10]	64,985.43	33.33%
126	141699	Computer Clearing	124.63	3,492.47	3,617.10	(148.73)	[1]	3,468.38	(3,617.10)	[10]	(148.73)	0.00%
127		UA Adjustment	-	-	-	-	-	-	-	-	-	
128		Total Water Plant	<u>109,485,376.85</u>	<u>12,115,506.85</u>	<u>121,600,883.70</u>	<u>-</u>	<u>(241,987.12)</u>	<u>121,358,896.58</u>	<u>1,500,133.43</u>	<u>-</u>	<u>122,859,030.00</u>	

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220	141283	Concession	-	-	-	-	-	-	-	-		
221	141284	DES - Startup Costs	-	-	-	-	-	-	-	-		
222	141285	DES - Project Management	-	-	-	-	-	-	-	-		
223	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-		
224	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-		
225	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-		
226	141289	DES - Project Development	-	-	-	-	-	-	-	-		
227	141290	DES - Engineer	-	-	-	-	-	-	-	-		
228	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-		
229	141292	Non-Utility Property	-	-	-	-	-	-	-	-		
230	141293	Plant Held for Future Use	-	(227,339.78)	(227,339.78)	-	(227,339.78)	-	(227,339.78)	0.00%		
231	141298	FA default	-	-	-	-	-	-	-	-		
232	141299	Utility Plant Clearing	(14,902.73)	1,587.94	(13,314.79)	-	(13,314.79)	13,314.79	[10]	(0.00)	0.00%	
233	141301	Building	-	-	-	-	-	-	-	-		
234	141302	Leasehold Improvement	-	-	-	-	-	-	-	-		
235	141303	Office Furniture	48,125.37	287,460.67	335,586.04	(6,648.31)	[1]	328,937.73	(754.87)	[10]	328,182.86	10.00%
236	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-
237	141305	Stores Equipment	6,266.03	-	6,266.03	-	6,266.03	1,099.55	[10]	7,365.58	3.33%	
238	141306	Lab Equipment	149,416.34	38,407.02	187,823.36	-	187,823.36	3,793.33	[10]	191,616.69	10.00%	
239	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-
240	141308	Tool Shop Equipment	205,809.53	344,113.40	549,922.93	(56.76)	[1]	549,866.17	2,660.45	[10]	552,526.62	5.00%
241	141309	Power Operated Equipment	432,275.01	64.67	432,339.68	-	432,339.68	20,068.48	[10]	452,408.16	10.00%	
242	141310	Communications Equipment	76,928.83	93,081.49	170,010.32	(968.57)	[1]	169,041.75	5,877.26	[10]	174,919.01	10.00%
243	141311	Misc Equipment	22,321.45	4,553.78	26,875.23	-	26,875.23	1,814.46	[10]	28,689.69	3.33%	
244	141399	Building and Equipment Clearing	16,276.60	-	16,276.60	-	16,276.60	(16,276.60)	[10]	-	0.00%	
245	141401	Vehicles	-	1,112,890.24	1,112,890.24	(136.91)	[1]	1,112,753.32	80,672.72	[10]	1,193,426.04	20.00%
246	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-
247	141501	Computer Hardware	-	4.03	4.03	(0.19)	[1]	3.84	399.08	[10]	402.92	33.33%
248	141502	Desktop/Laptop Computers	-	2,014.84	2,014.84	(95.83)	[1]	1,919.01	(647.74)	[10]	1,271.27	33.33%
249	141503	Mainframe Computers	-	77,237.16	77,237.16	(2,939.57)	[1]	74,297.59	(429.95)	[10]	73,867.64	20.00%
250	141504	Mini Comp Wtr	-	703,723.62	703,723.62	(25,603.18)	[1]	678,120.44	3,962.46	[10]	682,082.90	33.33%
251	141601	Computer Software	-	8,807.26	8,807.26	(418.90)	[1]	8,388.36	46,253.77	[10]	54,642.13	33.33%
252	141602	Comp Systems	-	1,864,506.52	1,864,506.52	(86,993.31)	[1]	1,777,513.22	3,363.55	[10]	1,780,876.77	33.33%
253	141603	Micro Systems	-	38,010.45	38,010.45	(1,520.76)	[1]	36,489.69	(194.18)	[10]	36,295.51	33.33%
254	141699	Computer Clearing	-	1,958.52	1,958.52	(88.33)	[1]	1,870.19	(1,958.52)	[10]	(88.33)	0.00%
255		UA Adjustment	-	-	-	-	-	-	-	-	-	-
256		Total Sewer Plant	<u>101,478,341.05</u>	<u>6,462,851.94</u>	<u>107,941,192.99</u>	<u>-</u>	<u>(143,714.32)</u>	<u>107,797,478.66</u>	<u>778,119.12</u>		<u>108,575,597.79</u>	

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Accumulated Depreciation

Line No.	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed	
			Per Books - Direct	Per Books - Allocated	Total Per Books						
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
1	142201	Acc Dep - Organization	(186,775.17)	(42,000.77)	(228,775.94)	-	-	(228,775.94)	(5,049.87)	[10]	(233,825.81)
2	142202	Acc Dep - Franchises	(15,104.39)	(41,258.91)	(56,363.30)	-	-	(56,363.30)	(2,390.85)	[10]	(58,754.15)
3	142203	Acc Dep - Struct and Improv General Plant	(83,664.37)	(733.42)	(84,397.79)	-	-	(84,397.79)	(1,838.08)	[10]	(86,235.87)
4	142204	Acc Dep - Struct and Improv Service Suppli	(1,118,835.31)	(14,201.25)	(1,133,036.56)	-	-	(1,133,036.56)	(36,559.39)	[10]	(1,169,595.96)
5	142205	Acc Dep - Struct and Improv Water Treat Pl	(268,112.44)	(9,057.26)	(277,169.70)	-	-	(277,169.70)	(12,485.36)	[10]	(289,655.06)
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	25,196.49	(1,060.19)	24,136.30	-	-	24,136.30	(2,363.25)	[10]	21,773.05
7	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	-
8	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-	-	-	-	-
9	142209	Acc Dep - Struct and Improv Treatment Plai	-	-	-	-	-	-	-	-	-
10	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-
11	142211	Acc Dep - Struct and Improv Reclaim Wtr D	-	-	-	-	-	-	-	-	-
12	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-	-	-	-
13	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-
14	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-
15	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-	-
16	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-	-
17	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-	-
18	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-	-
19	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-	-
20	142220	Acc Dep - Struct and Improv Office	(62,319.04)	(332,838.92)	(395,157.96)	-	13,051.69	(382,106.27)	240,017.32	[10]	(142,088.95)
21	142221	Acc Dep - Collecting Reservoirs	2,967.08	-	2,967.08	-	-	2,967.08	(116.05)	[10]	2,851.03
22	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-
23	142223	Acc Dep - Wells and Springs	(5,611,389.38)	(87,784.28)	(5,699,173.66)	-	-	(5,699,173.66)	(122,557.75)	[10]	(5,821,731.41)
24	142224	Acc Dep - Infiltration Gallery	(11,900.06)	-	(11,900.06)	-	-	(11,900.06)	(470.70)	[10]	(12,370.76)
25	142225	Acc Dep - Supply Mains	(56,585.01)	(47.08)	(56,632.09)	-	-	(56,632.09)	(2,121.14)	[10]	(58,753.23)
26	142226	Acc Dep - Power Generation Equipment	(66,854.84)	-	(66,854.84)	-	-	(66,854.84)	(6,775.70)	[10]	(73,630.54)
27	142227	Acc Dep - Electric Pump Equip Src Pump	(1,525,170.74)	(3,490.98)	(1,528,661.72)	-	-	(1,528,661.72)	(157,972.82)	[10]	(1,686,634.54)
28	142228	Acc Dep - Electric Pump Equip WTP	(1,946,559.35)	(109,073.16)	(2,055,632.51)	-	-	(2,055,632.51)	(91,174.86)	[10]	(2,146,807.37)
29	142229	Acc Dep - Electric Pump Equip Trans Dist	(1,841,330.68)	(2,534.48)	(1,843,865.16)	-	-	(1,843,865.16)	(222,816.89)	[10]	(2,066,682.05)
30	142230	Acc Dep - Water Treatment Equipment	(668,019.41)	(73,479.39)	(741,498.80)	-	-	(741,498.80)	(42,700.45)	[10]	(784,199.25)
31	142231	Acc Dep - Dist Resv and Standpipes	(1,778,539.80)	(253,384.94)	(2,031,924.74)	-	-	(2,031,924.74)	(46,177.14)	[10]	(2,078,101.88)
32	142232	Acc Dep - Trans and Distr Mains	(6,274,765.26)	(77,760.23)	(6,352,525.49)	-	-	(6,352,525.49)	(143,624.56)	[10]	(6,496,150.04)
33	142233	Acc Dep - Service Lines	(1,318,327.66)	(54,391.71)	(1,372,719.37)	-	-	(1,372,719.37)	(116,990.87)	[10]	(1,489,710.23)
34	142234	Acc Dep - Meters	(1,387,947.46)	(97,079.08)	(1,485,026.54)	-	-	(1,485,026.54)	(76,036.99)	[10]	(1,561,063.53)
35	142235	Acc Dep - Meter Installations	(647,798.47)	(226.78)	(648,025.25)	-	-	(648,025.25)	(28,319.75)	[10]	(676,345.00)
36	142236	Acc Dep - Hydrants	(307,905.36)	(214.31)	(308,119.67)	-	-	(308,119.67)	(13,129.99)	[10]	(321,249.67)
37	142237	Acc Dep - Backflow Prevention Devices	(101.04)	-	(101.04)	-	-	(101.04)	(1,400.06)	[10]	(1,501.10)
38	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-
39	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-	-	-	-	-
40	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-
41	142241	Acc Dep - Sewer Force Main	-	-	-	-	-	-	-	-	-
42	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-	-	-	-	-
43	142243	Acc Dep - Manholes	-	-	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
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Accumulated Depreciation

44	142244	Acc Dep - Special Collection Structures	-	-	-	-	-	-	-
45	142245	Acc Dep - Service to Customers	-	-	-	-	-	-	-
46	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-	-	-
47	142247	Acc Dep - Flow Measure Install	-	-	-	-	-	-	-
48	142248	Acc Dep - Receiving Wells	-	-	-	-	-	(1,178.28)	[10] (1,178.28)
49	142249	Acc Dep - Pumping Equip Pump Plt	-	-	-	-	-	-	-
50	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-	-
51	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-
52	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-	-
53	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-
54	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-
55	142255	Acc Dep - Plant Sewers Treatment Plt	(6,977.61)	-	(6,977.61)	-	(6,977.61)	(247.40)	[10] (7,225.01)
56	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-
57	142257	Acc Dep - Outfall Lines	-	-	-	-	-	-	-
58	142258	Acc Dep - Reservoirs	-	-	-	-	-	-	-
59	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-
60	142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-	-
61	142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-
62	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-
63	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-	-	-
64	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-	-	-
65	142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-
66	142266	Acc Dep - Maintenance Structure and Impro	-	-	-	-	-	-	-
67	142267	Acc Dep - Other and Misc Equip Intangible I	-	-	-	-	-	-	-
68	142268	Acc Dep - Other and Misc Equip Source Sup	-	(80.18)	(80.18)	-	(80.18)	(2.70)	[10] (82.88)
69	142269	Acc Dep - Other and Misc Equip WTP	(1,439.32)	(490.65)	(1,929.97)	-	(1,929.97)	(121.16)	[10] (2,051.13)
70	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-
71	142271	Acc Dep - Other Tangible Plant	(24.60)	(519,894.59)	(519,919.19)	-	(519,919.19)	(400.00)	[10] (520,319.19)
72	142272	Acc Dep - Other Plant Collection	-	-	-	-	-	-	-
73	142273	Acc Dep - Other Plant Pump	-	-	-	-	-	-	-
74	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-	-	-
75	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-
76	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-
77	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-
78	142278	Acc Dep - Plant Alloc	(11,545.00)	-	(11,545.00)	-	(11,545.00)	(5,772.50)	[10] (17,317.50)
79	142279	Acc Dep - Domestic Water	-	-	-	-	-	-	-
80	142280	Acc Dep - Irrigation Water	-	-	-	-	-	-	-
81	142281	Acc Dep - Geothermal	-	-	-	-	-	-	-
82	142282	Acc Dep - District Energy System	-	-	-	-	-	-	-
83	142283	Acc Dep - Concession	-	-	-	-	-	-	-
84	142284	Acc Dep - DES - Startup Costs	-	-	-	-	-	-	-
85	142285	Acc Dep - DES - Project Management	-	-	-	-	-	-	-
86	142286	Acc Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-
87	142287	Acc Dep - DES - Distribution Piping System	-	-	-	-	-	-	-
88	142288	Acc Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-
89	142289	Acc Dep - DES - Project Development	-	-	-	-	-	-	-
90	142290	Acc Dep - DES - Engineer	-	-	-	-	-	-	-
91	142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
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Accumulated Depreciation

92	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-
93	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-
94	142299	Acc Dep - Land	-	-	-	-	-	-	-	-
95	142301	Acc Dep - Building	-	-	-	-	-	-	-	-
96	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-	-
97	142303	Acc Dep - Office Furniture	(64,894.01)	(344,709.83)	(409,603.84)	-	6,574.67 [1]	(403,029.16)	(14,899.46) [10]	(417,928.62)
98	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-
99	142305	Acc Dep - Stores Equipment	132.91	-	132.91	-	-	132.91	(229.59) [10]	(96.68)
100	142306	Acc Dep - Lab Equipment	(33,006.38)	(62,655.67)	(95,662.05)	-	-	(95,662.05)	(5,385.40) [10]	(101,047.45)
101	142307	Acc Dep - Rental Equipment	-	-	-	-	-	-	-	-
102	142308	Acc Dep - Tool Shop Equipment	(239,512.70)	(363,692.57)	(603,205.27)	-	98.68 [1]	(603,106.59)	(22,166.14) [10]	(625,272.72)
103	142309	Acc Dep - Power Operated Equipment	(140,499.64)	(50.03)	(140,549.67)	-	-	(140,549.67)	(12,002.19) [10]	(152,551.86)
104	142310	Acc Dep - Communications Equipment	(123,003.25)	(162,542.95)	(285,546.20)	-	1,797.38 [1]	(283,748.82)	(12,292.50) [10]	(296,041.32)
105	142311	Acc Dep - Misc Equipment	(56,277.96)	(3,796.66)	(60,074.62)	-	-	(60,074.62)	(2,688.46) [10]	(62,763.08)
106	142401	Acc Dep - Vehicles	-	(1,346,741.33)	(1,346,741.33)	-	213.91 [1]	(1,346,527.42)	(92,921.84) [10]	(1,439,449.26)
107	142501	Acc Dep - Computer Hardware	-	(0.88)	(0.88)	-	0.04 [1]	(0.84)	(95.80) [10]	(96.64)
108	142502	Acc Dep - Desktop/Laptop Computers	-	(143.42)	(143.42)	-	6.42 [1]	(137.00)	(93.26) [10]	(230.26)
109	142503	Acc Dep - Mainframe Computers	-	(138,155.60)	(138,155.60)	-	4,949.67 [1]	(133,205.93)	965.37 [10]	(132,240.56)
110	142504	Acc Dep - Mini Comp Wtr	(448.35)	(992,650.22)	(993,098.57)	-	31,494.88 [1]	(961,603.69)	(57,273.67) [10]	(1,018,877.36)
111	142601	Acc Dep - Computer Software	-	(2,461.50)	(2,461.50)	-	110.21 [1]	(2,351.29)	(7,677.36) [10]	(10,028.65)
112	142602	Acc Dep - Comp Systems	-	(2,844,040.05)	(2,844,040.05)	-	124,661.31 [1]	(2,719,378.74)	(33,034.72) [10]	(2,752,413.46)
113	142603	Acc Dep - Micro Systems	-	(67,990.05)	(67,990.05)	-	2,560.67 [1]	(65,429.38)	443.95 [10]	(64,985.43)
114	142701	Acc Dep - Salvage	-	-	-	-	-	-	-	-
115	142702	Cost of Removal	-	-	-	-	-	-	-	-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-
117		Per Books Adjustment	-	-	-	-	-	-	-	-
118		Total Water Plant	<u>(25,827,337.58)</u>	<u>(8,050,713.30)</u>	<u>(33,878,050.88)</u>	<u>-</u>	<u>185,519.54</u>	<u>(33,692,531.34)</u>	<u>(1,160,128.29)</u>	<u>(34,852,659.63)</u>

Carolina Water Service, Inc. of North Carolina
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Accumulated Depreciation

CWS - NC Uniform - Sewer			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
Line No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
119	142201	Acc Dep - Organization	900,815.97	-	900,815.97	-	-	900,815.97	(9,208.15) [10]	891,607.82
120	142202	Acc Dep - Franchises	(106,880.29)	-	(106,880.29)	-	-	(106,880.29)	(1,327.90) [10]	(108,208.19)
121	142203	Acc Dep - Struct and Improv General Plant	(536,747.42)	-	(536,747.42)	-	-	(536,747.42)	(14,892.19) [10]	(551,639.61)
122	142204	Acc Dep - Struct and Improv Service Suppli	-	-	-	-	-	-	-	-
123	142205	Acc Dep - Struct and Improv Water Treat Pl	-	-	-	-	-	-	-	-
124	142206	Acc Dep - Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-
125	142207	Acc Dep - Struct and Improv Collect Plant	(5,695.49)	(259.16)	(5,954.65)	-	-	(5,954.65)	(762.49) [10]	(6,717.14)
126	142208	Acc Dep - Struct and Improv Pump Plant	(1,701,727.21)	(5,544.93)	(1,707,272.14)	-	-	(1,707,272.14)	(83,422.32) [10]	(1,790,694.46)
127	142209	Acc Dep - Struct and Improv Treatment Plar	(3,284,300.65)	-	(3,284,300.65)	-	-	(3,284,300.65)	(207,628.15) [10]	(3,491,928.80)
128	142210	Acc Dep - Struct and Improv Reclaim WTP	(842.58)	(190.24)	(1,032.82)	-	-	(1,032.82)	(34.10) [10]	(1,066.92)
129	142211	Acc Dep - Struct and Improv Reclaim Wtr D	(79,005.28)	-	(79,005.28)	-	-	(79,005.28)	(1,877.00) [10]	(80,882.28)
130	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-	-	-
131	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-
132	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-
133	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-
134	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-
135	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-
136	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-
137	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-
138	142220	Acc Dep - Struct and Improv Office	(19,071.25)	(187,290.76)	(206,362.01)	-	7,751.30 [1]	(198,610.71)	134,439.97 [10]	(64,170.74)
139	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-	-	-	-
140	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-
141	142223	Acc Dep - Wells and Springs	-	-	-	-	-	-	-	-
142	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-	-	-	-
143	142225	Acc Dep - Supply Mains	-	-	-	-	-	-	-	-
144	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-	-	-	-
145	142227	Acc Dep - Electric Pump Equip Src Pump	-	-	-	-	-	-	-	-
146	142228	Acc Dep - Electric Pump Equip WTP	-	-	-	-	-	-	-	-
147	142229	Acc Dep - Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-
148	142230	Acc Dep - Water Treatment Equipment	-	-	-	-	-	-	-	-
149	142231	Acc Dep - Dist Resv and Standpipes	-	(2,484.20)	(2,484.20)	-	-	(2,484.20)	(145.78) [10]	(2,629.98)
150	142232	Acc Dep - Trans and Distr Mains	-	(5,490.46)	(5,490.46)	-	-	(5,490.46)	(521.44) [10]	(6,011.90)
151	142233	Acc Dep - Service Lines	(12.47)	-	(12.47)	-	-	(12.47)	(7.80) [10]	(20.27)
152	142234	Acc Dep - Meters	-	-	-	-	-	-	-	-
153	142235	Acc Dep - Meter Installations	-	-	-	-	-	-	-	-
154	142236	Acc Dep - Hydrants	-	-	-	-	-	-	-	-
155	142237	Acc Dep - Backflow Prevention Devices	-	-	-	-	-	-	-	-
156	142238	Acc Dep - Power Gen Equip Coll Plt	(30,493.25)	-	(30,493.25)	-	-	(30,493.25)	(4,484.30) [10]	(34,977.55)
157	142239	Acc Dep - Power Gen Equip Pump Plt	(29,494.01)	-	(29,494.01)	-	-	(29,494.01)	(2,208.70) [10]	(31,702.71)
158	142240	Acc Dep - Power Gen Equip Treat Plt	(114,392.40)	-	(114,392.40)	-	-	(114,392.40)	(7,837.37) [10]	(122,229.77)
159	142241	Acc Dep - Sewer Force Main	(1,371,311.06)	(8,599.15)	(1,379,910.21)	-	-	(1,379,910.21)	(19,403.51) [10]	(1,399,313.72)
160	142242	Acc Dep - Sewer Gravity Main	(7,061,321.44)	(104,738.71)	(7,166,060.15)	-	-	(7,166,060.15)	(77,117.51) [10]	(7,243,177.66)

Carolina Water Service, Inc. of North Carolina
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Accumulated Depreciation

209	142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-
210	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-
211	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-
212	142299	Acc Dep - Land	-	-	-	-	-	-	-	-
213	142301	Acc Dep - Building	-	-	-	-	-	-	-	-
214	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-	-
215	142303	Acc Dep - Office Furniture	(21,574.95)	(199,411.83)	(220,986.78)	-	3,904.65 [1]	(217,082.13)	(8,604.58) [10]	(225,686.71)
216	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-
217	142305	Acc Dep - Stores Equipment	(1,222.65)	-	(1,222.65)	-	-	(1,222.65)	(81.91) [10]	(1,304.56)
218	142306	Acc Dep - Lab Equipment	(11,411.26)	(37,210.73)	(48,621.99)	-	-	(48,621.99)	(7,411.70) [10]	(56,033.69)
219	142307	Acc Dep - Rental Equipment	-	-	-	-	-	-	-	-
220	142308	Acc Dep - Tool Shop Equipment	(65,028.17)	(215,751.90)	(280,780.07)	-	58.61 [1]	(280,721.46)	(11,122.70) [10]	(291,844.17)
221	142309	Acc Dep - Power Operated Equipment	31,223.57	(29.72)	31,193.85	-	-	31,193.85	(10,116.59) [10]	21,077.26
222	142310	Acc Dep - Communications Equipment	(57,663.71)	(95,096.46)	(152,760.17)	-	1,067.45 [1]	(151,692.72)	(5,598.59) [10]	(157,291.32)
223	142311	Acc Dep - Misc Equipment	(6,540.63)	(2,254.80)	(8,795.43)	-	-	(8,795.43)	(466.47) [10]	(9,261.90)
224	142401	Acc Dep - Vehicles	-	(755,223.50)	(755,223.50)	-	127.04 [1]	(755,096.46)	(54,485.19) [10]	(809,581.65)
225	142501	Acc Dep - Computer Hardware	-	(0.52)	(0.52)	-	0.03 [1]	(0.49)	(53.58) [10]	(54.07)
226	142502	Acc Dep - Desktop/Laptop Computers	-	(80.13)	(80.13)	-	3.81 [1]	(76.32)	(52.41) [10]	(128.73)
227	142503	Acc Dep - Mainframe Computers	-	(77,237.16)	(77,237.16)	-	2,939.57 [1]	(74,297.59)	429.95 [10]	(73,867.64)
228	142504	Acc Dep - Mini Comp Wtr	-	(554,950.47)	(554,950.47)	-	18,704.57 [1]	(536,245.90)	(32,657.28) [10]	(568,903.18)
229	142601	Acc Dep - Computer Software	-	(1,376.13)	(1,376.13)	-	65.45 [1]	(1,310.68)	(4,300.24) [10]	(5,610.92)
230	142602	Acc Dep - Comp Systems	-	(1,592,068.08)	(1,592,068.08)	-	74,035.41 [1]	(1,518,032.67)	(20,722.49) [10]	(1,538,755.16)
231	142603	Acc Dep - Micro Systems	-	(38,010.45)	(38,010.45)	-	1,520.76 [1]	(36,489.69)	194.18 [10]	(36,295.51)
232	142701	Acc Dep - Salvage	-	-	-	-	-	-	-	-
233	142702	Cost of Removal	-	-	-	-	-	-	-	-
234	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-
235		Per Books Adjustment	-	-	-	-	-	-	-	-
236		Total Sewer Plant	<u>(22,770,538.02)</u>	<u>(4,188,488.78)</u>	<u>(26,959,026.80)</u>	<u>-</u>	<u>110,178.65</u>	<u>(26,848,848.15)</u>	<u>(1,043,743.31)</u>	<u>(27,892,591.46)</u>

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
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Schedule A-3a
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Cash Working Capital

CWS - NC Uniform - Water								
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Total Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Maintenance expenses, less purchased water	2,425,631.15	594,819.39	3,020,450.54	(9,783.72) [2]	3,010,666.82	(76,628.96) [2]	2,934,037.86
2	General expenses	3,009,534.78	4,666,994.69	7,676,529.47	422,561.61 [2]	8,099,091.08	374,082.00 [2]	8,473,173.08
3	Total cash working capital expenses	<u>5,435,165.93</u>	<u>5,261,814.08</u>	<u>10,696,980.01</u>	<u>412,777.89</u>	<u>11,109,757.90</u>	<u>297,453.04</u>	<u>11,407,210.94</u>
4								
5	Cash Working Capital (Line 3 multiplied by 1/8)	679,395.74	657,726.76	1,337,122.50	51,597.24	1,388,719.74	37,181.63	1,425,901.37
6								
CWS - NC Uniform - Sewer								
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Total Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
7	Maintenance expenses, less purchased sewer	3,218,833.47	324,230.76	3,543,064.23	(6,712.10) [2]	3,536,352.13	(105,379.07) [2]	3,430,973.06
8	General expenses	1,128,460.49	2,614,298.22	3,742,758.71	731,400.21 [2]	4,474,158.91	631,145.81 [2]	5,105,304.73
9	Total cash working capital expenses	<u>4,347,293.96</u>	<u>2,938,528.98</u>	<u>7,285,822.94</u>	<u>724,688.10</u>	<u>8,010,511.04</u>	<u>525,766.74</u>	<u>8,536,277.78</u>
10								
11	Cash Working Capital (Line 11 multiplied by 1/8)	543,411.75	367,316.12	910,727.87	90,586.01	1,001,313.88	65,720.84	1,067,034.72

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- See Schedule B
- [E]- Sum of Column [C] & [D]
- [F]- See Schedule B
- [G]- Sum of Column [E] & [F]

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57	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
58	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-
59	271058	CIAC - Stores Equipment	-	-	-	-	-	-	-	-
60	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
61	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-	-
62	271061	CIAC - Reuse Services	-	-	-	-	-	-	-	-
63	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
64	271063	CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
65	271064	CIAC - Capital	-	-	-	-	-	-	-	-
66	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-	-
67	271066	CIAC - Developer	-	-	-	-	-	-	-	-
68	271067	CIAC - Post Oct 97	-	-	-	-	-	-	-	-
69	271068	CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
70	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-
71	271070	CIAC - Old Plant	-	-	-	-	-	-	-	-
72	271071	CIAC - Estimates Only	-	-	-	-	-	-	-	-
73	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-
74	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-
75	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
76	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
77	271076	CIAC - Residential	-	-	-	-	-	-	-	-
78	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-
79	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-
80	271079	CIAC - Land	-	-	-	-	-	-	-	-
81		Total Gross CIAC - Water	(28,024,093.83)	(1,092,535.88)	(29,116,629.71)	-	(29,116,629.71)	(286,025.24)	(29,116,629.71)	-
82	272001	Acc Amort CIAC - Organization	-	50,770.21	50,770.21	-	50,770.21	-	50,770.21	-
83	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	-
84	272003	Acc Amort CIAC - Structure/Improvement Src Supply	12,347.54	-	12,347.54	-	12,347.54	529.75 [10]	12,347.54	-
85	272004	Acc Amort CIAC - Structure/Improvement WTP	10,956.53	-	10,956.53	-	10,956.53	442.40 [10]	10,956.53	-
86	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
87	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
88	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-
89	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-
90	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
91	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-
92	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-
93	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-
94	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-
95	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
96	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-
97	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-
98	272017	Acc Amort CIAC - Wells and Springs	403,952.47	-	403,952.47	-	403,952.47	8,983.85 [10]	403,952.47	-
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-
100	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	15,965.92	-	15,965.92	-	15,965.92	279.40 [10]	15,965.92	-
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	24,506.56	-	24,506.56	-	24,506.56	894.90 [10]	24,506.56	-
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	118,126.61	-	118,126.61	-	118,126.61	2,067.15 [10]	118,126.61	-
103	272022	Acc Amort CIAC - Water Treatment Equipment	12,109.11	-	12,109.11	-	12,109.11	490.55 [10]	12,109.11	-
104	272023	Acc Amort CIAC - Dist Resv and S	44,497.73	-	44,497.73	-	44,497.73	1,949.80 [10]	44,497.73	-
105	272024	Acc Amort CIAC - Trans and Distr Mains	552,849.37	11,372.24	564,221.61	-	564,221.61	25,811.15 [10]	564,221.61	-
106	272025	Acc Amort CIAC - Service Lines	46,037.16	-	46,037.16	-	46,037.16	2,678.25 [10]	46,037.16	-
107	272026	Acc Amort CIAC - Meters	4,099.62	-	4,099.62	-	4,099.62	318.90 [10]	4,099.62	-
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-
109	272028	Acc Amort CIAC - Hydrants	45,953.75	67,081.19	113,034.94	-	113,034.94	3,176.21 [10]	113,034.94	-
110	272029	Acc Amort CIAC - Backflow Prevent D	3,038.04	-	3,038.04	-	3,038.04	166.65 [10]	3,038.04	-
111	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-
112	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
113	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-	-
114	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
115	272034	Acc Amort CIAC - Misc Equipment	39,505.89	-	39,505.89	-	39,505.89	1,694.95 [10]	39,505.89	-
116	272035	Acc Amort CIAC - Other Tangible Plant	8,860,497.71	372,999.24	9,233,496.95	-	9,233,496.95	187,243.95 [10]	9,233,496.95	-
117	272036	Acc Amort CIAC - Tap Fee	1,155,707.93	-	1,155,707.93	-	1,155,707.93	42,692.82 [10]	1,155,707.93	-
118	272037	Acc Amort CIAC - Management Fee	5,547.59	-	5,547.59	-	5,547.59	227.65 [10]	5,547.59	-

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119	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
120	272039	Acc Amort CIAC - Res Cap Fee	6,573.67	-	6,573.67	-	6,573.67	403.80	[10]	6,573.67
121	272040	Acc Amort CIAC - Plant Mod Fee	191,967.78	-	191,967.78	-	191,967.78	8,999.01	[10]	191,967.78
122	272041	Acc Amort CIAC - Plant Meter Fee	42,162.92	-	42,162.92	-	42,162.92	2,659.99	[10]	42,162.92
123	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-
124	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-
125	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	-	-	-
126	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
127	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-
128	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
129	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
130	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
131	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
132	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
133	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-
134	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-
136	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-
137	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
138	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-	-	-	-
139	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-	-	-	-
140	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
141	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-	-	-	-
142	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-	-	-	-
143	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
144	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
145	272064	Acc Amort CIAC - Capital	-	-	-	-	-	-	-	-
146	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-	-	-	-
147	272066	Acc Amort CIAC - Developer	-	-	-	-	-	-	-	-
148	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-	-	-	-
149	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
150	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-
151	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-	-	-	-
152	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-
153	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-
154	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-
155	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
156	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
157	272076	Acc Amort CIAC - Residential	-	-	-	-	-	-	-	-
158	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-
159	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-
160	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-
161		Total Acc Amortization CIAC - Water	<u>11,596,403.90</u>	<u>502,222.88</u>	<u>12,098,626.78</u>	-	<u>12,098,626.78</u>	<u>291,711.12</u>		<u>12,098,626.78</u>
162		Net CIAC- Water (Line 20 plus Line 42)	(16,427,690)	(590,313)	(17,018,003)	-	(17,018,003)	5,686		(17,012,317)

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217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	-	44,800.00	-	-	44,800.00	-	44,800.00
218	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
220	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-
221	271058	CIAC - Stores Equipment	-	-	-	-	-	-	-	-
222	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
223	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-	-
224	271061	CIAC - Reuse Services	-	-	-	-	-	-	-	-
225	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
226	271063	CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
227	271064	CIAC - Capital	-	-	-	-	-	-	-	-
228	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-	-
229	271066	CIAC - Developer	-	-	-	-	-	-	-	-
230	271067	CIAC - Post Oct 97	-	-	-	-	-	-	-	-
231	271068	CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
232	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-
233	271070	CIAC - Old Plant	-	-	-	-	-	-	-	-
234	271071	CIAC - Estimates Only	-	-	-	-	-	-	-	-
235	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-
236	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-
237	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
238	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
239	271076	CIAC - Residential	-	-	-	-	-	-	-	-
240	271077	CIAC - Concession CIAC.ETS/DPS - SC	-	-	-	-	-	-	-	-
241	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-
242	271079	CIAC - Land	-	-	-	-	-	-	-	-
243		Total Gross CIAC - Sewer	<u>(27,195,654.08)</u>	<u>(1,262,903.93)</u>	<u>(28,458,558.01)</u>	<u>-</u>	<u>-</u>	<u>(28,458,558.01)</u>	<u>(233,910.61)</u>	<u>(28,692,468.62)</u>
244	272001	Acc Amort CIAC - Organization	-	-	-	-	-	-	-	-
245	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	-
246	272003	Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-
247	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
248	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
249	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
250	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	172,919.67	-	172,919.67	-	172,919.67	6,686.35	[10]	179,606.02
251	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	100,755.43	-	100,755.43	-	100,755.43	3,957.85	[10]	104,713.28
252	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
253	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-
254	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	7,635,204.91	421,424.99	8,056,629.90	-	8,056,629.90	133,472.45	[10]	8,190,102.35
255	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-
256	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-
257	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
258	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-
259	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-
260	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-
261	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-
262	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-
263	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-
264	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-
265	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-
266	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-
267	272024	Acc Amort CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-
268	272025	Acc Amort CIAC - Service Lines	-	-	-	-	-	-	-	-
269	272026	Acc Amort CIAC - Meters	-	-	-	-	-	-	-	-
270	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-
271	272028	Acc Amort CIAC - Hydrants	-	-	-	-	-	-	-	-
272	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-
273	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-
274	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
275	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-	-
276	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
277	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-
278	272035	Acc Amort CIAC - Other Tangible Plant	(128.34)	-	(128.34)	-	(128.34)	(3.90)	[10]	(132.24)

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279	272036	Acc Amort CIAC - Tap Fee	981,515.69	-	-	981,515.69	35,836.33	[10]	1,017,352.02
280	272037	Acc Amort CIAC - Management Fee	3,721.64	-	-	3,721.64	147.05	[10]	3,868.69
281	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-
282	272039	Acc Amort CIAC - Res Cap Fee	-	-	-	-	-	-	-
283	272040	Acc Amort CIAC - Plant Mod Fee	1,650,038.51	-	1,650,038.51	1,650,038.51	60,358.40	[10]	1,710,396.91
284	272041	Acc Amort CIAC - Plant Meter Fee	-	9.30	-	9.30	2.75	[10]	12.05
285	272042	Acc Amort CIAC - Sewer Force Main	18,047.60	-	18,047.60	18,047.60	1,145.15	[10]	19,192.75
286	272043	Acc Amort CIAC - Sewer Gravity Main	372,300.85	-	372,300.85	372,300.85	16,099.65	[10]	388,400.50
287	272044	Acc Amort CIAC - Manholes	28,905.97	-	28,905.97	28,905.97	1,659.99	[10]	30,565.96
288	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-
289	272046	Acc Amort CIAC - Service to Customers	34,332.54	-	34,332.54	34,332.54	1,935.70	[10]	36,268.24
290	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-
291	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-
292	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-
293	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-
294	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-
295	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-
296	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-
297	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(9,730.39)	-	(9,730.39)	(9,730.39)	(370.60)	[10]	(10,100.99)
298	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-
299	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-
300	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-	-	-
301	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-	-	-
302	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-
303	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-	-	-
304	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-	-	-
305	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-
306	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-
307	272064	Acc Amort CIAC - Capital	-	-	-	-	-	-	-
308	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-	-	-
309	272066	Acc Amort CIAC - Developer	-	-	-	-	-	-	-
310	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-	-	-
311	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-
312	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-
313	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-	-	-
314	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-	-	-
315	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-
316	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-
317	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-
318	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-
319	272076	Acc Amort CIAC - Residential	-	-	-	-	-	-	-
320	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-
321	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	<u>10,987,893.38</u>	<u>421,424.99</u>	<u>11,409,318.37</u>	<u>11,409,318.37</u>	<u>260,927.17</u>		<u>11,670,245.54</u>
324		Net CIAC- Sewer (Line 60 plus Line 73)	(16,207,760.70)	(841,478.94)	(17,049,239.64)	(17,049,239.64)	27,016.56		(17,022,223.08)

Column Calculations:

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- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-5a
Updated 10/08/21

Advances -In-Aid of Construction

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	280001	AIAC	-	(20,666.39)	(20,666.39)	-	-	(20,666.39)	-	(20,666.39)
2	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-
3		Total AIAC - Water	-	(20,666.39)	(20,666.39)	-	-	(20,666.39)	-	(20,666.39)

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	280001	AIAC	-	(12,273.61)	(12,273.61)	-	-	(12,273.61)	-	(12,273.61)
5	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-
6		Total AIAC - Sewer	-	(12,273.61)	(12,273.61)	-	-	(12,273.61)	-	(12,273.61)

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-6a
Updated 10/08/21

Accumulated Deferred Income Tax

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1		State	91.05	(646,466.07)	(646,375.02)	109,241.18	[3] -	(537,133.84)	-	(537,133.84)
2		Federal	6,517.88	(3,074,965.40)	(3,068,447.52)	722,222.47	[3] -	(2,346,225.05)	-	(2,346,225.05)
3						-	(490.00)	[1] (490.00)	-	(490.00)
4		Total ADIT - Water	<u>6,608.93</u>	<u>(3,721,431.47)</u>	<u>(3,714,822.54)</u>	<u>831,463.65</u>	<u>(490.00)</u>	<u>(2,883,848.89)</u>	<u>-</u>	<u>(2,883,848.89)</u>
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5		State	-	(363,854.68)	(363,854.68)	44,861.90	[3] -	(318,992.78)	-	(318,992.78)
6		Federal	-	(1,719,914.01)	(1,719,914.01)	(1,350,072.38)	[3] -	(3,069,986.39)	-	(3,069,986.39)
7						-	(291.00)	[1] (291.00)	-	(291.00)
8		Total ADIT - Sewer	<u>-</u>	<u>(2,083,768.70)</u>	<u>(2,083,768.70)</u>	<u>(1,305,210.47)</u>	<u>(291.00)</u>	<u>(3,388,979.17)</u>	<u>-</u>	<u>(3,388,979.17)</u>

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-7a
Updated 10/08/21

Customer Deposits

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	231001	Customer Deposits	-	(169,267.80)	(169,267.80)	-	-	(169,267.80)	-	(169,267.80)
2	231002	Meter Deposits	-	-	-	-	-	-	-	-
3	231003	Customer Refunds	2,854.49	(11,896.46)	(9,041.97)	-	-	(9,041.97)	-	(9,041.97)
4										
5		Total Customer Deposit - Water	<u>2,854.49</u>	<u>(181,164.26)</u>	<u>(178,309.77)</u>	<u>-</u>	<u>-</u>	<u>(178,309.77)</u>	<u>-</u>	<u>(178,309.77)</u>

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	231001	Customer Deposits	-	(92,622.70)	(92,622.70)	-	-	(92,622.70)	-	(92,622.70)
7	231002	Meter Deposits	-	-	-	-	-	-	-	-
8	231003	Customer Refunds	-	(6,570.49)	(6,570.49)	-	-	(6,570.49)	-	(6,570.49)
9										
10		Total Customer Deposit - Sewer	<u>-</u>	<u>(99,193.19)</u>	<u>(99,193.19)</u>	<u>-</u>	<u>-</u>	<u>(99,193.19)</u>	<u>-</u>	<u>(99,193.19)</u>

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-8a
Updated 10/08/21

Inventory

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	113101	Materials and Supplies	-	-	-	-	-	-	-	-
2	113102	Inventory	27,151.00	110,674.44	137,825.44	-	-	137,825.44	-	137,825.44
3	113103	Inventory Clearing - Freights Charge:	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
5		Total Inventory - Water	<u>27,151.00</u>	<u>110,674.44</u>	<u>137,825.44</u>	<u>-</u>	<u>-</u>	<u>137,825.44</u>	<u>-</u>	<u>137,825.44</u>

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-
7	113102	Inventory	27,412.00	65,728.71	93,140.71	-	-	93,140.71	-	93,140.71
8	113103	Inventory Clearing - Freights Charge:	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
10		Total Inventory - Sewer	<u>27,412.00</u>	<u>65,728.71</u>	<u>93,140.71</u>	<u>-</u>	<u>-</u>	<u>93,140.71</u>	<u>-</u>	<u>93,140.71</u>

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-9a
Updated 10/08/21

Gain on Sale & Flow Back Taxes

CWS - NC Uniform - Water			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
Line No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	254001	Regulatory Liability	-	-	-	-	-	-	-	-
2										
3		Total - Water	-	-	-	-	-	-	-	-

CWS - NC Uniform - Sewer			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
Line No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	254001	Regulatory Liability	-	-	-	-	-	-	-	-
5										
6		Total - Sewer	-	-	-	-	-	-	-	-

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
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- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-10a
Updated 10/08/21

Plant Acquisition Adjustment

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	141901	Purchase Acquisition Adjustments	(2,510,458.53)	(1,711,049.96)	(4,221,508.49)			(4,221,508.49)	-	(4,221,508.49)
2										
3		Total Gross PAA - Water	(2,510,458.53)	(1,711,049.96)	(4,221,508.49)	-	-	(4,221,508.49)	-	(4,221,508.49)
4										
5	142901	Acc Dep - Purchase Acquisition Adjustments	1,849,291.12	426,173.82	2,275,464.94	-	-	2,275,464.94	-	2,275,464.94
6										
7		Total Acc Depreciation PAA - Water	1,849,291.12	426,173.82	2,275,464.94	-	-	2,275,464.94	-	2,275,464.94
8		Net PAA - Water (L3+L7)	(661,167)	(1,284,876)	(1,946,044)	-	-	(1,946,044)	-	(1,946,044)
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
9	141901	Purchase Acquisition Adjustments	(627,069.64)	-	(627,069.64)	-	-	(627,069.64)	-	(627,069.64)
10										
11		Total Gross PAA - Sewer	(627,069.64)	-	(627,069.64)	-	-	(627,069.64)	-	(627,069.64)
12										
13	142901	Acc Dep - Purchase Acquisition Adjustments	978,911.01	-	978,911.01	-	-	978,911.01	-	978,911.01
14										
15		Total Acc Depreciation PAA - Sewer	978,911.01	-	978,911.01	-	-	978,911.01	-	978,911.01
16		Net PAA - Sewer (L15+L11)	351,841.37	-	351,841.37	-	-	351,841.37	-	351,841.37

Column Calculations:

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- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-11a
Updated 10/08/21

Excess Book Value

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1		Excess Book Value	-	-	-	-	-	-	-	-
2										
3		Total EBV - Water	-	-	-	-	-	-	-	-
4										
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5		Excess Book Value	-	-	-	-	-	-	-	-
6										
7		Total EBV - Sewer	-	-	-	-	-	-	-	-

[A]- Company's direct ledger amounts for test year ended March 31, 2021
[B]- Company's Allocated ledger amounts for test year ended March 31, 2021
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [C], [D], & [E]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
 W - 354, Sub 384
 Summary of Rate Case Adjustments
 Test Year: March 31, 2021

Schedule A-12a
 Updated 10/08/21

Cost Free Capital

CWS - NC Uniform - Water											
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
1	254001	Cost Free Capital-Water	-	-	-	(121,791.00)	[4]	-	(121,791.00)	-	(121,791.00)
2											
3		Total Cost Free Capital - Water	-	-	-	(121,791.00)	-	(121,791.00)	-	(121,791.00)	

CWS - NC Uniform - Sewer											
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
4	254001	Cost Free Capital-Sewer	-	-	-	(139,708.00)	[4]	-	(139,708.00)	-	(139,708.00)
5											
6		Total Cost Free Capital - Sewer	-	-	-	(139,708.00)	-	(139,708.00)	-	(139,708.00)	

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-13a
Updated 10/08/21

Average Tax Accrual

CWS - NC Uniform - Water						
Line No.	Item	Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-Forma Proposed
		[A]	[B]	[C]	[D]	[E]
1	Property taxes	223,631.08	-	223,631.08	-	223,631.08
2	Average accrual (L1 x 1/2)	111,816.00	-	111,816.00	-	111,816.00
3	Regulatory fee	26,564.73	(26,564.73) [5]	-	25,981.19 [5]	25,981.19
4	Average accrual (L3 x 1/5)	5,313.00	(5,313.00) [5]	-	5,196.24 [5]	5,196.24
5	Total tax accrual (L2 + L4)	117,129.00	(5,313.00)	111,816.00	5,196.24	117,012.24
CWS - NC Uniform - Sewer						
Line No.	Item	Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-Forma Proposed
		[A]	[B]	[C]	[D]	[E]
6	Property taxes	28,170.78	-	28,170.78	-	28,170.78
7	Average accrual (L6 x 1/2)	14,085.00	-	14,085.00	-	14,085.00
8	Regulatory fee	21,405.11	(21,405.11) [5]	-	20,725.16 [5]	20,725.16
9	Average accrual (L8 x 1/5)	4,281.00	(4,281.00) [5]	-	4,145.03 [5]	4,145.03
10	Total tax accrual (L7 + L9)	18,366.00	(4,281.00)	14,085.00	4,145.03	18,230.03

Column Calculations:

[A]- Company's direct ledger amounts for test year ended March 31, 2021.

[B]- Adjustments to remove per books regulatory fee

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

[D]- Amounts calculated based on company's supporting schedules

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

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-14a
Updated 10/08/21

Excess Deferred Income Taxes

CWS - NC Uniform - Water									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Excess Deferred Taxes	-	-	-	(1,984,185.34)	[6] -	(1,984,185.34)	-	(1,984,185.34)
2	Total - Water	-	-	-	(1,984,185.34)	-	(1,984,185.34)	-	(1,984,185.34)
CWS - NC Uniform - Sewer									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
3	Excess Deferred Taxes	-	-	-	(1,178,367.00)	[6] -	(1,178,367.00)	-	(1,178,367.00)
4	Total - Sewer	-	-	-	(1,178,367.00)	-	(1,178,367.00)	-	(1,178,367.00)

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
- [H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-15a
Updated 10/08/21

Deferred Charges

Line No.	Account	Description	CWS - NC Uniform - Water			Direct			Allocated			Total		
			Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjustment	Pro - Forma Adjustment	Pro-Forma Proposed				
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]				
1	170002	RCIP - Attorney Fees	-	874,023.08	874,023.08	-	(874,023.08)	[7]	-	-				
2	170003	RCIP - Capitalized Time	-	776,025.78	776,025.78	-	(776,025.78)	[7]	-	-				
3	170004	RCIP - Administrative	1,500.00	149,205.95	150,705.95	(1,500.00)	(149,205.95)	[7]	-	-				
4	170005	RCIP - Travel	-	31,344.74	31,344.74	-	(31,344.74)	[7]	-	-				
5	170006	RCIP - Consulting Fees	-	178,577.39	178,577.39	-	(178,577.39)	[7]	-	-				
6	170007	RCIP - Transfer to DEF	-	(2,007,131.20)	(2,007,131.20)	-	2,007,131.20	[7]	-	-				
7	170008	Regulatory Assets Being Amortized	131,270.39	114,711.48	245,981.87	(131,270.39)	(114,711.48)	[7]	-	-				
8	170009	Rate Case Being Amortized	-	1,156,290.10	1,156,290.10	-	(1,156,290.10)	[7]	694,443.00	[8]	694,443.00			
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-				
10	170011	Rate Case Accum Amort	(131,270.39)	(713,726.71)	(844,997.10)	131,270.39	713,726.71	[7]	(138,889.00)	[8]	(138,889.00)			
11		Total Net Deferred Rate Case Expense - Water	1,500.00	559,320.60	560,820.60	(1,500.00)	(559,320.60)	-	555,554.00		555,554.00			
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-				
13	181002	Def Chgs - Tank Maint and Repair	1,897,692.25	244,478.44	2,142,170.69	(1,897,692.25)	(244,478.44)	[7]	2,273,505.24	[9a]	2,273,505.24			
14	181003	Def Chgs - Relocation	-	1,089.41	1,089.41	-	(1,089.41)	-	-	-				
15	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-				
16	181005	Def Chgs - Hurricane/Storm	1,700.39	-	1,700.39	(1,700.39)	-	[7]	-	-				
17	181006	Def Chgs - Other Water and Sewer	140.00	1,525.58	1,665.58	(140.00)	(1,525.58)	[7]	-	-				
18	181007	Def Chgs - Multi Yr Testing	779,723.27	5,509.39	785,232.66	(779,723.27)	(5,509.39)	[7]	0.00		0.00			
19	181008	Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-				
20	181009	Def Chgs - Power Wash	-	-	-	-	-	-	-	-				
21	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-				
22	181011	Def Chgs - Financing Fees	-	-	-	-	-	-	-	-				
23	181012	Def Chgs - Customer Connections	-	-	-	-	-	-	-	-				
24	181013	Def Chgs - Customer Relations	-	-	-	-	-	-	-	-				
25	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-				
26	181015	Def Chgs - Other	57,795.76	-	57,795.76	(57,795.76)	[7]	-	-	-				
27	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-				
28	181099	Def Chg-Clearing	-	-	-	-	-	-	-	-				
29	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-	-				
30	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(1,531,756.12)	(123,220.24)	(1,654,976.36)	1,531,756.12	123,220.24	[7]	(1,677,958.33)	[9a]	(1,677,958.33)			
31	182003	Acc Amort - Def Chgs - Relocation	-	(546.95)	(546.95)	-	546.95	[7]	-	-				
32	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-				
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(1,700.39)	-	(1,700.39)	1,700.39	[7]	-	-	-				
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	(16.32)	(953.52)	(969.84)	16.32	953.52	[7]	-	-				
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(720,793.61)	(5,509.39)	(726,303.00)	720,793.61	5,509.39	[7]	(0.00)		(0.00)			
36	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-				
37	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-				
38	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-				
39	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-				
40	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-				
41	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-				
42	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-				
43	182015	Acc Amort - Def Chgs - Other	(57,795.76)	-	(57,795.76)	57,795.76	[7]	-	-	-				
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-				
45		Total Net Other Deferred Charge	424,989.47	122,372.72	547,362.19	(424,989.47)	(122,372.72)	-	595,546.91		595,546.91			
46		Total Net Deferred Charge - Water (L10+L29)	426,489.47	681,693.32	1,108,182.79	(426,489.47)	(681,693.32)	-	1,151,100.91		1,151,100.91			

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-15a
Updated 10/08/21

Deferred Charges			CWS - NC Uniform - Sewer		Direct	Allocated	Total	Pro - Forma	Pro-Forma	
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
47	170002	RCIP - Attorney Fees	-	501,180.92	501,180.92	-	(501,180.92)	[7]	-	-
48	170003	RCIP - Capitalized Time	-	419,052.81	419,052.81	-	(419,052.81)	[7]	-	-
49	170004	RCIP - Administrative	-	84,814.36	84,814.36	-	(84,814.36)	[7]	-	-
50	170005	RCIP - Travel	-	17,298.27	17,298.27	-	(17,298.27)	[7]	-	-
51	170006	RCIP - Consulting Fees	-	99,908.09	99,908.09	-	(99,908.09)	[7]	-	-
52	170007	RCIP - Transfer to DEF	-	(1,121,039.51)	(1,121,039.51)	-	1,121,039.51	[7]	-	-
53	170008	Regulatory Assets Being Amortized	-	68,126.28	68,126.28	-	(68,126.28)	[7]	-	-
54	170009	Rate Case Being Amortized	27,995.41	656,917.63	684,913.04	(27,995.41)	[7]	(656,917.63)	[7]	416,353.00 [8]
55	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-
56	170011	Rate Case Accum Amort	(27,995.41)	(413,494.26)	(441,489.67)	27,995.41	[7]	413,494.26	[7]	(83,271.00) [8]
57		Total Net Deferred Rate Case Expense - Sewer	-	312,764.60	312,764.60	-	(312,764.60)	-	333,082.00	333,082.00
58	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-
59	181002	Def Chgs - Tank Maint and Repair	1,536,798.05	138,536.87	1,675,334.92	(1,536,798.05)	[7]	(138,536.87)	[7]	1,065,076.49 [9a]
60	181003	Def Chgs - Relocation	-	618.68	618.68	-	(618.68)	[7]	-	-
61	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	318.64	-	318.64	(318.64)	[7]	-	-	-
63	181006	Def Chgs - Other Water and Sewer	-	852.93	852.93	-	(852.93)	[7]	-	-
64	181007	Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-
65	181008	Def Chgs - Sludge Hauling	7,500.00	93,918.66	101,418.66	(7,500.00)	[7]	(93,918.66)	[7]	-
66	181009	Def Chgs - Power Wash	-	-	-	-	-	-	-	-
67	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
68	181011	Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
69	181012	Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
70	181013	Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
71	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
72	181015	Def Chgs - Other	3,023,872.26	228,398.80	3,252,271.06	(3,023,872.26)	[7]	(228,398.80)	[7]	-
73	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
74	181099	Def Chg-Clearing	-	-	-	-	-	-	-	-
75	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-	-
76	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(561,749.11)	(70,746.32)	(632,495.43)	561,749.11	[7]	70,746.32	[7]	(428,811.93) [9a]
77	182003	Acc Amort - Def Chgs - Relocation	-	(315.42)	(315.42)	-	315.42	[7]	-	-
78	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
79	182005	Acc Amort - Def Chgs - Hurricane/Storm	(318.64)	-	(318.64)	318.64	[7]	-	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	-	(533.08)	(533.08)	-	533.08	[7]	-	-
81	182007	Acc Amort - Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-
82	182008	Acc Amort - Def Chgs - Sludge Hauling	(7,500.00)	(93,918.66)	(101,418.66)	7,500.00	[7]	93,918.66	[7]	-
83	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-
84	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
85	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
86	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
87	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
88	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
89	182015	Acc Amort - Def Chgs - Other	(2,192,282.63)	(204,037.27)	(2,396,319.90)	2,192,282.63	[7]	204,037.27	[7]	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
91		Total Net Other Deferred Charge	1,806,638.57	92,775.19	1,899,413.76	(1,806,638.57)	(92,775.19)	-	636,264.56	636,264.56
92		Total Deferred Charge - Sewer (L46+L69)	1,806,638.57	405,539.79	2,212,178.36	(1,806,638.57)	(405,539.79)	-	969,346.56	969,346.56

Column Calculations:
[A]- Company's direct ledger amounts for test year ended March 31, 2021
[B]- Company's Allocated ledger amounts for test year ended March 31, 2021
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [C], [D], & [E]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Test Year: March 31, 2021

Schedule A-16a
Updated 10/08/21

Pro-Forma Plant

CWS - NC Uniform - Water

Line No.	Project Description	Cost to Date [A]	Additional Cost to Complete [B]	Total Cost of the Project [C]	Retirements [D]	Adjustment to ACC. Depreciation [E]	Pro-Forma Rate Base [F]
1	Pro -forma Plant	-	-	1,426,815 [10]	(117,145) [10]	(28,160) [10]	1,281,510
2	Fusion - Oracle ERP Asset	-	-	989,979 [25a]	-	(173,791) [25a]	816,187
3		-	-	1,426,815	(117,145)	(28,160)	2,097,697

CWS - NC Uniform - Sewer

Line No.	Project Description	Cost to Date [A]	Additional Cost to Complete [B]	Total Cost of the Project [C]	Retirements [D]	Adjustment to ACC. Depreciation [E]	Pro-Forma Rate Base [F]
4	Pro -forma Plant	-	-	1,952,778 [10]	(313,017) [10]	(41,322) [10]	1,598,439
5	Fusion - Oracle ERP Asset	-	-	587,941 [25a]	-	(103,213) [25a]	484,728
6		-	-	1,952,778	(313,017)	(41,322)	2,083,167

Column Calculations:

- [A]- Actual cost incurred for the project per Pro-Forma List
- [B]- Additional cost to complete the project based on estimates
- [C]- Sum of Column [A] & [B]
- [D]- Amounts based on estimates
- [E]- Amounts being included in rate base for current rate case
- [F]- Sum of [C], [D], [E]