

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

Part – III
Redacted

Support to Items W1-11 to W1-24

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 11

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

W 1-11

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

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Account Title and Account Number		4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
411001	Residential													
411001	Test Year	2,489,544.95	2,619,836.10	2,752,198.30	2,778,791.94	2,891,063.43	2,823,655.14	2,729,866.91	2,674,339.48	2,573,877.37	2,538,156.26	2,516,857.90	2,406,548.94	31,794,736.72
	Prior Year	2,317,379.66	2,486,305.96	2,705,714.46	2,660,295.23	2,931,637.00	2,735,008.04	2,688,038.44	2,642,411.72	2,507,116.75	2,483,003.13	2,506,648.76	2,471,911.21	31,135,470.36
	Increase (Decrease)	172,165.29	133,530.14	46,483.84	118,496.71	(40,573.57)	88,647.10	41,828.47	31,927.76	66,760.62	55,153.13	10,209.14	(65,362.27)	659,266.36
411002	Commercial													
411002	Test Year	72,407.38	84,987.46	76,552.19	92,132.99	100,195.58	101,743.63	85,524.93	92,921.53	78,364.84	86,447.81	75,337.50	48,493.60	995,109.44
	Prior Year	63,622.66	60,388.03	85,029.69	81,785.47	84,483.01	98,266.48	83,635.51	77,920.70	66,525.61	63,075.83	72,977.34	74,225.74	911,936.07
	Increase (Decrease)	8,784.72	24,599.43	(8,477.50)	10,347.52	15,712.57	3,477.15	1,889.42	15,000.83	11,839.23	23,371.98	2,360.16	(25,732.14)	83,173.37
411005	WATER REVENUE-ACCRUALS													
411005	Test Year	0.11	0.33	0.34	0.61	0.45	0.23	0.14	0.20	0.12	0.15	0.19	(0.21)	2.66
	Prior Year	-	-	-	-	-	-	-	-	-	-	0.01	0.12	0.13
	Increase (Decrease)	0.11	0.33	0.34	0.61	0.45	0.23	0.14	0.20	0.12	0.15	0.18	(0.33)	2.53
411008	Purchase Water Billed													
411008	Test Year	48,917.52	72,115.80	84,264.58	76,847.24	77,279.10	83,999.73	74,972.03	68,817.92	59,811.58	55,027.61	50,633.41	44,611.72	797,298.24
	Prior Year	44,399.17	62,891.28	68,168.23	71,094.51	76,817.60	67,687.31	65,451.49	57,778.37	50,747.29	54,458.45	49,584.76	46,229.53	715,307.99
	Increase (Decrease)	4,518.35	9,224.52	16,096.35	5,752.73	461.50	16,312.42	9,520.54	11,039.55	9,064.29	569.16	1,048.65	(1,617.81)	81,990.25
411009	Purchase Sewer Billed													
411009	Test Year	18,472.04	22,712.43	21,726.26	24,803.17	23,679.05	27,598.20	25,529.39	24,079.07	21,321.20	22,656.49	22,162.29	14,408.64	269,148.23
	Prior Year	18,323.68	20,878.54	21,375.35	21,924.28	20,582.77	20,775.55	19,995.99	20,279.18	19,802.63	21,086.51	20,117.74	18,023.17	243,165.39
	Increase (Decrease)	148.36	1,833.89	350.91	2,878.89	3,096.28	6,822.65	5,533.40	3,799.89	1,518.57	1,569.98	2,044.55	(3,614.53)	25,982.84
411022	Guarantee													
411022	Test Year	16,285.82	16,817.96	16,519.12	15,908.34	16,247.22	16,251.29	14,655.10	16,051.62	16,607.94	15,177.56	13,655.71	17,848.14	192,025.82
	Prior Year	14,735.39	15,467.92	14,811.92	16,084.07	16,517.72	15,012.70	17,128.96	16,048.83	15,684.27	15,238.07	14,308.73	17,134.61	188,173.19
	Increase (Decrease)	1,550.43	1,350.04	1,707.20	(175.73)	(270.50)	1,238.59	(2,473.86)	2.79	923.67	(60.51)	(653.02)	713.53	3,852.63
411023	Residential - Measured													
411023	Test Year	321,574.21	346,395.58	358,155.03	380,630.02	395,372.38	386,496.84	356,838.26	340,726.07	326,374.92	326,792.46	315,821.70	299,302.00	4,154,479.47
	Prior Year	281,156.10	329,502.11	354,775.91	368,103.77	400,334.42	376,083.12	345,251.94	329,847.92	313,679.25	320,859.47	310,499.17	310,557.52	4,040,650.70
	Increase (Decrease)	40,418.11	16,893.47	3,379.12	12,526.25	(4,962.04)	10,413.72	11,586.32	10,878.15	12,695.67	5,932.99	5,322.53	(11,255.52)	113,828.77
411024	Commercial - Measured													
411024	Test Year	120,904.35	185,766.63	107,401.54	118,589.26	118,612.81	124,460.78	118,395.32	103,549.54	105,087.34	143,500.60	97,061.98	50,143.97	1,393,474.12
	Prior Year	93,441.02	88,331.00	106,550.58	82,382.70	132,433.96	115,912.54	103,417.74	101,690.11	92,367.12	102,590.19	106,648.97	81,467.39	1,207,233.32
	Increase (Decrease)	27,463.33	97,435.63	80,850.96	36,206.56	(13,821.15)	8,548.24	14,977.58	1,859.43	12,720.22	40,910.41	(9,586.99)	(31,323.42)	186,240.80
411028	Other Service - Measured													
411028	Test Year	18,944.83	52.18	20,104.36	-	21,363.51	-	20,420.16	-	17,390.90	630.65	21,692.89	16.96	120,616.44
	Prior Year	17,009.41	1,033.99	23,845.84	1,017.35	22,113.67	-	21,746.58	14.83	19,154.55	-	21,642.42	698.08	128,276.72
	Increase (Decrease)	1,935.42	(981.81)	(3,741.48)	(1,017.35)	(750.16)	-	(1,326.42)	(14.83)	(1,763.65)	630.65	50.47	(681.12)	(7,660.28)
411029	Unmetered													
411029	Test Year	936.64	36,602.11	1,016.33	845.57	1,116.92	1,339.37	1,161.75	36,501.86	637.28	856.78	898.58	381.00	82,294.19
	Prior Year	878.10	33,644.20	437.13	841.21	1,284.82	887.32	1,005.15	36,996.66	612.88	717.22	887.60	531.54	78,723.83
	Increase (Decrease)	58.54	2,957.91	579.20	4.36	(167.90)	452.05	156.60	(494.80)	24.40	139.56	10.98	(150.54)	3,570.36

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

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

W 1-11

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Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
411036 Services													
411036 Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	(380.88)	(1,452.94)	-	-	-	-	-	-	-	(1,833.82)
Increase (Decrease)	-	-	-	380.88	1,452.94	-	-	-	-	-	-	-	1,833.82
411038 Services - Misc													
411038 Test Year	(19.91)	-	-	-	19.58	0.01	-	-	-	0.02	0.01	(0.01)	(0.30)
Prior Year	-	0.01	-	0.01	0.02	-	(0.01)	-	-	-	0.01	0.01	0.05
Increase (Decrease)	(19.91)	(0.01)	-	(0.01)	19.56	0.01	0.01	-	-	0.02	-	(0.02)	(0.35)
411039 Other Revenue													
411039 Test Year	10,911.70	11,059.97	12,408.28	11,855.86	15,617.33	17,387.47	10,178.03	15,373.01	12,295.75	10,848.20	10,608.53	7,295.41	145,839.54
Prior Year	2,591.82	21,644.20	12,760.15	15,511.99	15,141.67	13,002.82	14,239.49	10,699.18	12,900.07	8,983.80	8,856.84	10,911.50	147,243.53
Increase (Decrease)	8,319.88	(10,584.23)	(351.87)	(3,656.13)	475.66	4,384.65	(4,061.46)	4,673.83	(604.32)	1,864.40	1,751.69	(3,616.09)	(1,403.99)
411040 Revenue Accrued													
411040 Test Year	(20,435.19)	226,839.45	(21,786.78)	234,521.75	(53,109.69)	(107,064.58)	(8,783.36)	(101,765.01)	(13,912.08)	(107,463.44)	(70,202.17)	121,085.52	77,924.42
Prior Year	142,495.40	339,945.99	73,196.29	165,817.11	(60,054.77)	(101,621.01)	(48,818.56)	(88,715.71)	(22,802.98)	32,180.96	(162,741.66)	73,980.61	342,861.67
Increase (Decrease)	(162,930.59)	(113,106.54)	(94,983.07)	68,704.64	6,945.08	(5,443.57)	40,035.20	(13,049.30)	8,890.90	(139,644.40)	92,539.49	47,104.91	(264,937.25)
411042 Late Payment Charges (LPC)													
411042 Test Year	(14.58)	(62.45)	(3.63)	(19.03)	(54.37)	(29.98)	(76.47)	(0.72)	(187.95)	(1.05)	(68.22)	(70.53)	(588.98)
Prior Year	(227.78)	(4.51)	(251.40)	(54.27)	(10.65)	(873.58)	(27.31)	(78.42)	(379.84)	(103.50)	(4.34)	(31.96)	(2,047.56)
Increase (Decrease)	213.20	(57.94)	247.77	35.24	(43.72)	843.60	(49.16)	77.70	191.89	102.45	(63.88)	(38.57)	1,458.58
411058 Management Service Revenue													
411058 Test Year	2,996.40	2,289.07	2,753.21	2,510.10	2,974.12	2,563.00	3,578.52	3,114.31	2,913.12	2,654.57	2,929.88	2,727.61	34,003.91
Prior Year	-	-	16,153.78	2,589.74	3,269.90	2,615.74	3,530.48	2,998.05	2,980.85	2,642.33	3,059.03	2,610.70	42,450.60
Increase (Decrease)	2,996.40	2,289.07	(13,400.57)	(79.64)	(295.78)	(52.74)	48.04	116.26	(67.73)	12.24	(129.15)	116.91	(8,446.69)

CAROLINA WATER SERVICE, INC. OF NORT
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 400
ITEM 12(a) and (b)

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
511001 Purchased Services-Water													
Test Year	81,515.12	134,554.41	253,672.59	200,885.33	190,700.45	251,867.16	111,055.42	93,547.46	(40,759.04)	155,070.77	132,449.78	(46,369.41)	1,518,190.04
Prior Year	92,916.44	69,936.79	156,117.04	121,757.99	117,042.84	295,144.75	81,653.14	125,201.97	204,505.76	131,272.65	145,306.47	(35,427.98)	1,505,427.86
Increase (Decrease)	(11,401.32)	64,617.62	97,555.55	79,127.34	73,657.61	(43,277.59)	29,402.28	(31,654.51)	(245,264.80)	23,798.12	(12,856.69)	(10,941.43)	12,762.18
511002 Purchased Services-Sewer													
Test Year	89,669.93	57,006.79	98,842.83	83,756.09	91,078.45	68,819.82	50,344.66	76,139.08	188,690.38	66,153.99	89,672.92	82,186.00	1,042,360.94
Prior Year	60,713.88	58,936.06	60,676.85	62,424.38	62,347.22	56,766.28	100,487.49	67,306.56	104,806.28	61,114.05	110,601.73	66,297.13	872,477.91
Increase (Decrease)	28,956.05	(1,929.27)	38,165.98	21,331.71	28,731.23	12,053.54	(50,142.83)	8,832.52	83,884.10	5,039.94	(20,928.81)	15,888.87	169,883.03
512006 Manhole Maint													
Test Year	510.00	879.12	5,645.82	340.00	-	-	-	-	-	6,454.90	-	(24,054.90)	(10,225.06)
Prior Year	-	-	1,569.37	16,377.68	11,152.50	(3,501.08)	-	19,180.00	177.55	-	(18,000.00)	400.00	27,356.02
Increase (Decrease)	510.00	879.12	4,076.45	(16,037.68)	(11,152.50)	3,501.08	-	(19,180.00)	(177.55)	6,454.90	18,000.00	(24,454.90)	(37,581.08)
512008 Maintenance Electric Equip Repair													
Test Year	20,755.64	738.71	14,370.46	7,379.87	7,089.37	6,845.24	2,507.89	2,861.36	4,250.07	13,311.06	23,441.73	(16,022.40)	87,529.00
Prior Year	1,319.01	762.40	2,656.94	9,494.20	6,149.07	2,854.04	1,246.69	2,784.89	7,787.21	(386.52)	6,372.69	14,744.22	55,784.84
Increase (Decrease)	19,436.63	(23.69)	11,713.52	(2,114.33)	940.30	3,991.20	1,261.20	76.47	(3,537.14)	13,697.58	17,069.04	(30,766.62)	31,744.16
512009 Permits													
Test Year	10,096.33	11,449.87	9,678.00	8,736.25	10,433.00	8,739.54	67,027.52	6,694.14	(52,829.57)	-	11,868.38	16,650.03	108,543.49
Prior Year	3,435.00	5,510.00	8,903.65	647.14	10,914.00	4,525.65	1,995.00	7,030.00	3,635.00	6,415.28	13,801.81	8,301.32	75,113.85
Increase (Decrease)	6,661.33	5,939.87	774.35	8,089.11	(481.00)	4,213.89	65,032.52	(335.86)	(56,464.57)	(6,415.28)	(1,933.43)	8,348.71	33,429.64
512010 Sewer Rodding													
Test Year	2,346.41	8,134.30	52,129.80	11,667.45	8,010.40	19,332.95	22,998.89	9,839.02	1,028.97	16,134.38	28,226.05	53,797.13	233,645.75
Prior Year	59,758.77	34,842.00	30,020.07	9,351.70	17,970.94	9,917.54	5,325.38	(1,551.66)	16,971.14	(1,499.24)	8,586.53	91,070.27	280,763.44
Increase (Decrease)	(57,412.36)	(26,707.70)	22,109.73	2,315.75	(9,960.54)	9,415.41	17,673.51	11,390.68	(15,942.17)	17,633.62	19,639.52	(37,273.14)	(47,117.69)
512011 Sewer Sludge Hauling													
Test Year	74,084.51	57,679.65	68,920.79	73,490.12	84,819.32	97,973.29	44,408.50	47,248.26	46,245.77	(55,027.47)	20,089.64	197,084.78	757,017.16
Prior Year	14,457.63	33,077.38	49,261.05	63,130.69	86,109.52	82,278.01	55,450.76	61,584.62	111,819.55	82,344.54	21,617.08	58,185.33	719,316.16
Increase (Decrease)	59,626.88	24,602.27	19,659.74	10,359.43	(1,290.20)	15,695.28	(11,042.26)	(14,336.36)	(65,573.78)	(137,372.01)	(1,527.44)	138,899.45	37,701.00
512012 Deferred Maintenance Expense													
Test Year	60,888.32	60,582.11	60,134.66	58,875.83	58,640.17	58,134.63	54,015.43	79,194.54	57,035.28	56,546.24	57,508.73	75,452.60	737,008.54
Prior Year	70,717.22	152,470.77	74,214.98	74,025.76	70,316.01	70,260.05	69,378.99	69,040.02	69,953.14	69,499.87	60,184.16	59,823.54	909,884.51
Increase (Decrease)	(9,828.90)	(91,888.66)	(14,080.32)	(15,149.93)	(11,675.84)	(12,125.42)	(15,363.56)	10,154.52	(12,917.86)	(12,953.63)	(2,675.43)	15,629.06	(172,875.97)
512013 Excavation Restoration													
Test Year	250.00	-	1,146.15	-	(1,343.20)	373.14	-	-	-	-	4,981.46	(4,981.46)	426.09
Prior Year	-	-	-	-	400.00	-	-	-	-	-	-	-	400.00
Increase (Decrease)	250.00	-	1,146.15	-	(1,743.20)	373.14	-	-	-	-	4,981.46	(4,981.46)	26.09
512014 Communication Expense													
Test Year	14,202.98	7,982.30	13,063.33	7,100.85	8,657.23	19,535.03	3,062.55	19,026.50	2,938.13	(8,817.93)	504.82	40,316.61	127,572.40
Prior Year	(1,453.70)	-	2,609.06	891.10	9,741.34	2,543.30	15,502.96	11,238.28	11,737.19	10,214.95	8,588.37	13,200.18	84,813.03
Increase (Decrease)	15,656.68	7,982.30	10,454.27	6,209.75	(1,084.11)	16,991.73	(12,440.41)	7,788.22	(8,799.06)	(19,032.88)	(8,083.55)	27,116.43	42,759.37

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
512015 Equipment Rental													
Test Year	83.93	109.95	162.63	482.12	326.72	397.26	380.44	456.58	325.50	-	488.90	533.16	3,747.19
Prior Year	-	-	-	2,546.51	1,050.33	1,379.41	385.62	-	-	-	393.97	628.09	6,383.93
Increase (Decrease)	83.93	109.95	162.63	(2,064.39)	(723.61)	(982.15)	(5.18)	456.58	325.50	-	94.93	(94.93)	(2,636.74)
512016 Uniforms													
Test Year	4,671.13	3,939.77	(1,846.24)	12,308.99	(3,093.02)	5,574.41	1,502.23	12,577.02	5,219.57	2,998.19	728.86	14,543.16	59,124.07
Prior Year	5,635.66	1,106.11	-	150.46	242.66	421.76	647.75	253.07	419.28	16,661.23	2,769.41	(1,160.43)	27,146.96
Increase (Decrease)	(964.53)	2,833.66	(1,846.24)	12,158.53	(3,335.68)	5,152.65	854.48	12,323.95	4,800.29	(13,663.04)	(2,040.55)	15,703.59	31,977.11
512017 Weather/Hurricane/Fuel													
Test Year	868.32	1,134.39	741.45	7,279.86	928.97	6,985.82	529.74	3,450.81	1,212.28	6,723.21	6,060.50	(6,361.38)	29,553.97
Prior Year	(175,576.05)	178,642.96	1,156.76	2,931.45	14.20	3,089.76	1,794.31	7,959.11	2,190.07	2,459.32	1,945.27	2,017.74	28,624.90
Increase (Decrease)	176,444.37	(177,508.57)	(415.31)	4,348.41	914.77	3,896.06	(1,264.57)	(4,508.30)	(977.79)	4,263.89	4,115.23	(8,379.12)	929.07
512018 Safety Supplies/Expense													
Test Year	89,669.93	57,006.79	98,842.83	83,756.09	91,078.45	68,819.82	50,344.66	76,139.08	188,690.38	66,153.99	89,672.92	82,186.00	1,042,360.94
Prior Year	-	-	-	393.08	1,953.96	756.74	2,125.29	2,869.71	1,915.33	(809.10)	3,649.26	464.56	13,318.83
Increase (Decrease)	89,669.93	57,006.79	98,842.83	83,363.01	89,124.49	68,063.08	48,219.37	73,269.37	186,775.05	66,963.09	86,023.66	81,721.44	1,029,042.11
512020 Service Claims													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	245.70	-	-	-	-	-	-	245.70
Increase (Decrease)	-	-	-	-	-	(245.70)	-	-	-	-	-	-	(245.70)
512021 Landscaping													
Test Year	32,344.96	27,446.95	32,920.16	29,650.94	65,891.89	31,082.56	26,620.31	16,653.92	10,117.02	24,902.64	11,694.11	13,455.96	322,781.42
Prior Year	-	-	17,411.88	8,796.32	36,323.56	14,897.05	15,315.22	7,182.31	2,309.43	(339.82)	12,216.62	38,175.91	152,288.48
Increase (Decrease)	32,344.96	27,446.95	15,508.28	20,854.62	29,568.33	16,185.51	11,305.09	9,471.61	7,807.59	25,242.46	(522.51)	(24,719.95)	170,492.94
512022 Other Contracted Workers													
Test Year	281.67	303.33	260.00	260.00	564.57	1,325.00	2,640.00	40.00	(1,633.20)	4,774.00	-	(3,929.00)	4,886.37
Prior Year	-	260.00	-	351.94	379.50	200.72	379.16	-	401.05	260.00	260.00	325.00	2,817.37
Increase (Decrease)	281.67	43.33	260.00	(91.94)	185.07	1,124.28	2,260.84	40.00	(2,034.25)	4,514.00	(260.00)	(4,254.00)	2,069.00
512900 Other Plant and System Maintenance													
Test Year	7,492.36	4,715.33	27,139.95	3,861.52	7,745.46	20,453.26	5,696.48	3,667.06	20,553.89	17,108.56	19,532.99	(31,778.88)	106,187.98
Prior Year	25,606.27	7,639.23	7,701.62	5,705.95	3,839.74	5,377.47	2,754.68	(2,384.24)	54,841.12	(12,741.90)	5,535.26	12,069.31	115,944.51
Increase (Decrease)	(18,113.91)	(2,923.90)	19,438.33	(1,844.43)	3,905.72	15,075.79	2,941.80	6,051.30	(34,287.23)	29,850.46	13,997.73	(43,848.19)	(9,756.53)
512023 Pump Station R&M													
Test Year	-	-	1,105.00	-	1,105.00	-	-	-	-	-	-	1,105.00	3,315.00
Prior Year	-	-	-	-	-	-	-	1,500.00	-	1,105.00	-	-	2,605.00
Increase (Decrease)	-	-	1,105.00	-	1,105.00	-	-	(1,500.00)	-	(1,105.00)	-	1,105.00	710.00
512001 Shop Supplies and Tools													
Test Year	2,091.83	2,080.08	3,482.89	1,802.58	973.32	3,082.22	1,021.60	2,772.62	3,799.43	3,091.48	3,886.38	2,856.43	30,940.86
Prior Year	-	-	240.36	1,379.36	4,175.97	2,243.99	1,502.18	1,390.60	4,475.29	2,256.24	6,193.31	1,384.74	25,242.04
Increase (Decrease)	2,091.83	2,080.08	3,242.53	423.22	(3,202.65)	838.23	(480.58)	1,382.02	(675.86)	835.24	(2,306.93)	1,471.69	5,698.82
512002 Repairs and Maintenance													
Test Year	74,182.75	58,255.59	57,037.24	50,580.79	64,885.04	50,626.72	43,284.95	43,221.65	42,062.68	67,686.41	82,440.67	64,331.01	698,595.50
Prior Year	59,759.57	79,853.17	23,431.96	112,524.30	91,018.42	83,413.63	56,589.75	57,170.10	65,854.90	43,651.37	65,486.71	105,320.01	844,073.89
Increase (Decrease)	14,423.18	(21,597.58)	33,605.28	(61,943.51)	(26,133.38)	(32,786.91)	(13,304.80)	(13,948.45)	(23,792.22)	24,035.04	16,953.96	(40,989.00)	(145,478.39)

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
512003 Main Breaks													
Test Year	786.87	-	200.00	-	(200.00)	1,380.00	3,125.00	(400.00)	-	-	-	2,392.11	7,283.98
Prior Year	-	518.75	760.34	7,426.00	9,731.43	6,455.63	5,743.64	-	5,372.50	434.91	-	1,957.20	38,400.40
Increase (Decrease)	786.87	(518.75)	(560.34)	(7,426.00)	(9,931.43)	(5,075.63)	(2,618.64)	(400.00)	(5,372.50)	(434.91)	-	434.91	(31,116.42)
512005 Valve Repair													
Test Year	948.00	-	225.34	-	-	-	-	-	-	-	-	41.93	1,215.27
Prior Year	-	-	-	-	-	-	-	450.00	-	-	-	41.93	491.93
Increase (Decrease)	948.00	-	225.34	-	-	-	-	(450.00)	-	-	-	-	723.34
513002 Meter Supplies													
Test Year	-	-	-	-	-	-	-	-	-	-	-	5,095.82	5,095.82
Prior Year	-	-	51.67	255.90	1,185.44	617.68	579.34	-	2,444.60	-	3,912.08	1,183.74	10,230.45
Increase (Decrease)	-	-	(51.67)	(255.90)	(1,185.44)	(617.68)	(579.34)	-	(2,444.60)	-	(3,912.08)	3,912.08	(5,134.63)
513003 Pipe, Plate, Gasket													
Test Year	-	-	-	-	-	-	-	-	-	-	4,657.12	(4,651.78)	5.34
Prior Year	-	-	450.00	90.27	746.16	(157.77)	-	-	-	5.34	-	-	1,134.00
Increase (Decrease)	-	-	(450.00)	(90.27)	(746.16)	157.77	-	-	-	(5.34)	4,657.12	(4,651.78)	(1,128.66)
513007 Rig Equip													
Test Year	-	661.20	362.73	129.20	-	-	58.10	338.20	1,092.30	(374.37)	-	423.39	2,690.75
Prior Year	-	-	-	-	-	-	-	-	-	49.02	441.70	(441.70)	49.02
Increase (Decrease)	-	661.20	362.73	129.20	-	-	58.10	338.20	1,092.30	(423.39)	(441.70)	865.09	2,641.73
513008 Electrical Equip													
Test Year	151.26	-	1,501.54	78.65	373.63	217.87	901.72	-	(1,641.39)	874.16	6,561.09	(1,562.96)	7,455.57
Prior Year	-	-	743.14	6,867.76	(3,744.28)	6,335.72	989.46	749.83	2,658.01	-	5,872.29	-	20,471.93
Increase (Decrease)	151.26	-	758.40	(6,789.11)	4,117.91	(6,117.85)	(87.74)	(749.83)	(4,299.40)	874.16	688.80	(1,562.96)	(13,016.36)
513009 Lighting Supplies													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	76.56	-	-	-	42.68	-	-	-	-	-	119.24
Increase (Decrease)	-	-	(76.56)	-	-	-	(42.68)	-	-	-	-	-	(119.24)
513010 Plant Air System													
Test Year	183.83	-	57.67	300.00	415.00	-	-	-	256.80	8.38	205.54	2,978.05	4,405.27
Prior Year	-	-	500.00	600.00	-	-	170.56	-	137.07	(487.21)	3,429.18	250.00	4,599.60
Increase (Decrease)	183.83	-	(442.33)	(300.00)	415.00	-	(170.56)	-	119.73	495.59	(3,223.64)	2,728.05	(194.33)
513900 Other Materials and Supplies													
Test Year	26,490.46	16,489.26	49,451.19	24,498.25	11,681.40	18,647.85	12,958.20	29,347.55	1,520.70	9,777.24	20,991.28	13,906.26	235,759.64
Prior Year	5,898.55	1,801.21	9,383.11	52,311.85	7,306.17	21,178.07	22,955.37	14,873.99	44,556.03	4,460.77	18,644.09	21,569.92	224,939.13
Increase (Decrease)	20,591.91	14,688.05	40,068.08	(27,813.60)	4,375.23	(2,530.22)	(9,997.17)	14,473.56	(43,035.33)	5,316.47	2,347.19	(7,663.66)	10,820.51
514001 Chlorine													
Test Year	4,494.20	13,725.97	7,989.74	7,598.63	12,933.85	9,416.55	10,666.81	10,542.52	11,638.41	8,989.92	1,943.19	24,689.64	124,629.43
Prior Year	9,909.27	7,401.17	10,231.60	17,801.34	16,435.38	17,590.02	10,174.50	3,157.61	23,875.60	16,808.71	7,134.70	11,679.34	152,199.24
Increase (Decrease)	(5,415.07)	6,324.80	(2,241.86)	(10,202.71)	(3,501.53)	(8,173.47)	492.31	7,384.91	(12,237.19)	(7,818.79)	(5,191.51)	13,010.30	(27,569.81)
514002 Odor Control Chemicals													
Test Year	-	218.05	-	-	359.02	-	-	-	6,075.03	-	3,650.00	(3,493.98)	6,808.12
Prior Year	-	805.19	-	552.90	50.24	-	378.22	-	-	342.57	-	(186.55)	1,942.57
Increase (Decrease)	-	(587.14)	-	(552.90)	308.78	-	(378.22)	-	6,075.03	(342.57)	3,650.00	(3,307.43)	4,865.55

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
514900 Other Chemicals													
Test Year	51,301.47	45,046.34	64,596.40	47,432.34	69,234.16	64,397.39	45,235.16	82,685.08	61,664.95	57,572.62	16,028.75	54,246.07	659,440.73
Prior Year	61,163.35	34,201.97	41,347.83	80,978.06	58,541.86	73,473.60	41,248.92	43,391.12	42,813.67	50,481.48	23,489.16	53,876.80	605,007.82
Increase (Decrease)	(9,861.88)	10,844.37	23,248.57	(33,545.72)	10,692.30	(9,076.21)	3,986.24	39,293.96	18,851.28	7,091.14	(7,460.41)	369.27	54,432.91
515001 Laboratory Testing													
Test Year	28,105.88	16,859.80	23,683.98	32,501.80	12,092.26	41,900.49	10,856.33	24,489.06	36,827.15	(18,292.57)	(16,993.36)	88,645.45	280,676.27
Prior Year	-	-	575.84	349.92	10,871.09	4,052.49	6,423.96	(13,498.52)	913.40	2.73	27,960.05	25,396.74	63,047.70
Increase (Decrease)	28,105.88	16,859.80	23,108.14	32,151.88	1,221.17	37,848.00	4,432.37	37,987.58	35,913.75	(18,295.30)	(44,953.41)	63,248.71	217,628.57
515002 Test - Water/Sewer													
Test Year	19,372.05	18,463.24	25,589.03	18,346.82	18,649.90	29,784.17	25,191.80	17,391.18	5,423.30	44,431.13	(12,881.79)	740.92	210,501.75
Prior Year	29,247.79	53,567.62	43,700.60	58,824.62	82,225.66	50,045.83	34,242.96	48,979.80	53,506.70	2,651.73	(1,324.92)	30,963.45	486,631.84
Increase (Decrease)	(9,875.74)	(35,104.38)	(18,111.57)	(40,477.80)	(63,575.76)	(20,261.66)	(9,051.16)	(31,588.62)	(48,083.40)	41,779.40	(11,556.87)	(30,222.53)	(276,130.09)
515003 Test - Equipment/Chemical													
Test Year	1,752.85	6,320.50	1,158.73	4,129.59	(351.12)	484.22	2,375.26	1,394.82	6,791.61	(2,324.30)	4,467.22	7,523.60	33,722.98
Prior Year	6,139.53	5,583.44	1,300.69	4,257.72	8,743.97	(2,610.32)	4,269.31	2,643.05	8,981.53	2,476.06	3,898.46	3,292.00	48,975.44
Increase (Decrease)	(4,386.68)	737.06	(141.96)	(128.13)	(9,095.09)	3,094.54	(1,894.05)	(1,248.23)	(2,189.92)	(4,800.36)	568.76	4,231.60	(15,252.46)
515004 Test - Safe Drinking Water Act													
Test Year	35.00	105.17	314.82	39.47	35.00	70.00	124.41	404.91	93.48	141.84	220.67	597.29	2,182.06
Prior Year	-	-	-	-	-	-	157.50	-	689.18	-	854.80	105.00	1,806.48
Increase (Decrease)	35.00	105.17	314.82	39.47	35.00	70.00	(33.09)	404.91	(595.70)	141.84	(634.13)	492.29	375.58
516001 Service - Meter Reading													
Test Year	22,786.69	25,421.19	21,380.42	21,229.47	7,972.75	20,449.62	23,007.19	20,382.98	22,714.83	35,897.84	22,749.73	9,150.30	253,143.01
Prior Year	14,615.47	19,301.51	26,063.50	22,309.35	30,206.35	11,245.67	21,324.20	29,188.73	18,493.45	21,310.21	22,866.48	23,621.18	260,546.10
Increase (Decrease)	8,171.22	6,119.68	(4,683.08)	(1,079.88)	(22,233.60)	9,203.95	1,682.99	(8,805.75)	4,221.38	14,587.63	(116.75)	(14,470.88)	(7,403.09)
517001 Utility-Electric Power													
Test Year	177,369.24	176,838.48	175,044.03	134,573.91	227,812.69	178,766.63	181,405.61	157,182.73	205,168.42	149,311.93	202,515.67	181,195.98	2,147,185.32
Prior Year	151,158.65	154,370.54	170,014.38	170,999.30	174,907.49	175,188.02	178,288.41	172,380.83	183,800.37	181,788.13	176,495.45	174,740.00	2,064,131.57
Increase (Decrease)	26,210.59	22,467.94	5,029.65	(36,425.39)	52,905.20	3,578.61	3,117.20	(15,198.10)	21,368.05	(32,476.20)	26,020.22	6,455.98	83,053.75
521010 Salaries and Wages													
Test Year	403,923.01	538,954.35	387,661.70	416,891.76	415,605.72	443,027.52	479,370.96	463,077.79	518,555.96	469,608.58	465,545.23	231,537.10	5,233,759.68
Prior Year	614,484.11	611,717.21	503,674.31	502,369.11	500,502.75	509,664.85	651,069.85	509,797.98	519,007.97	401,345.46	409,636.73	355,708.72	6,088,979.05
Increase (Decrease)	(210,561.10)	(72,762.86)	(116,012.61)	(85,477.35)	(84,897.03)	(66,637.33)	(171,698.89)	(46,720.19)	(452.01)	68,263.12	55,908.50	(124,171.62)	(855,219.37)
521020 Salaries and Wages - Accrued													
Test Year	30,930.92	(140,888.46)	27,328.51	27,237.68	29,596.67	44,924.28	(142,821.16)	30,682.13	47,617.12	17,099.08	(4,273.36)	49,036.79	16,470.20
Prior Year	-	-	33,694.73	50,544.84	16,845.50	33,687.08	(134,745.50)	16,842.09	50,533.42	15,466.11	-	46,396.40	129,264.67
Increase (Decrease)	30,930.92	(140,888.46)	(6,366.22)	(23,307.16)	12,751.17	11,237.20	(8,075.66)	13,840.04	(2,916.30)	1,632.97	(4,273.36)	2,640.39	(112,794.47)
521040 Overtime													
Test Year	42,956.04	67,489.88	57,088.60	66,057.39	58,079.33	54,975.17	53,183.98	52,482.08	55,769.40	52,270.74	61,955.82	16,675.11	638,983.54
Prior Year	-	-	52,223.07	58,707.15	50,272.67	48,770.15	62,031.23	39,820.51	36,796.07	45,382.79	42,912.77	42,606.11	479,522.52
Increase (Decrease)	42,956.04	67,489.88	4,865.53	7,350.24	7,806.66	6,205.02	(8,847.25)	12,661.57	18,973.33	6,887.95	19,043.05	(25,931.00)	159,461.02
521060 Incentive Bonus													
Test Year	-	-	-	1,346.46	-	4,978.50	(2,375.00)	-	1,153.19	500.00	-	(500.00)	5,103.15
Prior Year	-	-	-	8,007.71	-	-	1,496.75	1,869.48	7,013.19	-	-	-	18,387.13
Increase (Decrease)	-	-	-	(6,661.25)	-	4,978.50	(3,871.75)	(1,869.48)	(5,860.00)	500.00	-	(500.00)	(13,283.98)

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
521070 EIP Bonus													
Test Year	6,846.50	6,837.34	6,759.61	6,759.75	6,763.87	6,814.72	6,811.88	6,813.61	(1,992.11)	7,084.18	7,084.93	6,382.86	72,967.14
Prior Year	-	-	17,969.18	17,975.80	17,957.46	17,938.87	17,935.23	17,925.82	17,948.35	-	-	20,551.97	146,202.68
Increase (Decrease)	6,846.50	6,837.34	(11,209.57)	(11,216.05)	(11,193.59)	(11,124.15)	(11,123.35)	(11,112.21)	(19,940.46)	7,084.18	7,084.93	(14,169.11)	(73,235.54)
521080 Bonus Other													
Test Year	-	-	750.00	-	-	-	989.70	1,487.16	-	1,635.82	-	(635.82)	4,226.86
Prior Year	-	-	187.67	-	-	-	6,187.05	-	-	-	1,000.00	-	7,374.72
Increase (Decrease)	-	-	562.33	-	-	-	(5,197.35)	1,487.16	-	1,635.82	(1,000.00)	(635.82)	(3,147.86)
522001 Capitalized Time													
Test Year	(43,249.90)	(67,213.38)	(61,629.39)	(66,478.50)	(72,709.13)	(107,196.79)	(113,945.97)	(93,282.07)	6,514.67	(129,293.67)	(119,677.45)	133,781.36	(734,380.22)
Prior Year	(62,884.44)	(54,491.33)	(56,805.39)	(32,688.16)	(44,403.51)	(41,448.38)	(68,299.02)	(26,813.21)	(27,738.58)	(30,742.66)	(40,412.20)	(44,034.90)	(530,761.78)
Increase (Decrease)	19,634.54	(12,272.05)	(4,824.00)	(33,790.34)	(28,305.62)	(65,748.41)	(45,646.95)	(66,468.86)	34,253.25	(98,551.01)	(79,265.25)	177,816.26	(203,618.44)
531001 401K Profit Sharing													
Test Year	16,612.68	18,618.66	12,208.53	13,442.07	13,791.64	14,146.96	15,191.23	14,110.42	14,294.61	14,697.14	15,242.26	9,012.22	171,368.42
Prior Year	18,927.32	19,769.30	17,833.84	11,171.87	13,987.44	24,675.32	20,249.41	16,970.72	35,474.51	13,340.69	13,175.14	12,435.79	218,011.35
Increase (Decrease)	(2,314.64)	(1,150.64)	(5,625.31)	2,270.20	(195.80)	(10,528.36)	(5,058.18)	(2,860.30)	(21,179.90)	1,356.45	2,067.12	(3,423.57)	(46,642.93)
531002 401K Match													
Test Year	16,109.15	16,847.34	11,445.85	12,584.26	12,160.38	13,010.13	14,199.19	12,526.31	12,878.90	13,960.27	13,952.11	6,083.20	155,757.09
Prior Year	16,101.27	19,225.71	14,504.82	13,437.37	14,718.76	14,762.36	18,485.92	14,706.64	20,161.28	11,192.46	11,237.91	11,565.21	180,099.71
Increase (Decrease)	7.88	(2,378.37)	(3,058.97)	(853.11)	(2,558.38)	(1,752.23)	(4,286.73)	(2,180.33)	(7,282.38)	2,767.81	2,714.20	(5,482.01)	(24,342.62)
532001 Health Admin and Stop Loss													
Test Year	12,658.42	14,414.51	13,422.81	13,466.53	13,436.08	13,360.19	13,079.27	13,571.16	13,569.51	14,722.01	14,317.63	13,016.90	163,035.02
Prior Year	18,864.99	18,824.27	19,263.60	19,218.50	19,022.83	13,908.87	17,465.86	18,298.82	16,911.58	14,699.57	13,410.31	13,946.66	203,835.86
Increase (Decrease)	(6,206.57)	(4,409.76)	(5,840.79)	(5,751.97)	(5,586.75)	(548.68)	(4,386.59)	(4,727.66)	(3,342.07)	22.44	907.32	(929.76)	(40,800.84)
532002 Dental													
Test Year	953.80	8,019.57	3,213.33	3,235.09	3,190.76	3,467.82	3,338.74	3,135.06	3,149.13	3,460.71	4,392.27	1,355.29	40,911.57
Prior Year	3,108.11	2,653.90	830.33	844.85	3,475.97	3,481.29	3,006.09	9,004.32	3,725.05	3,195.61	3,078.39	2,934.27	39,338.18
Increase (Decrease)	(2,154.31)	5,365.67	2,383.00	2,390.24	(285.21)	(13.47)	332.65	(5,869.26)	(575.92)	265.10	1,313.88	(1,578.98)	1,573.39
532005 Employee Insurance Deductions													
Test Year	(28,953.84)	(30,095.53)	(21,767.76)	(21,402.60)	(21,471.15)	(21,577.99)	(28,321.42)	(21,191.95)	(21,310.18)	(23,049.07)	(22,881.20)	(14,504.36)	(276,527.05)
Prior Year	(25,081.52)	(33,285.86)	(26,397.43)	(25,777.59)	(25,883.32)	(26,103.35)	(34,504.33)	(25,932.82)	(17,579.34)	(23,902.60)	(23,065.47)	(13,466.56)	(300,980.19)
Increase (Decrease)	(3,872.32)	3,190.33	4,629.67	4,374.99	4,412.17	4,525.36	6,182.91	4,740.87	(3,730.84)	853.53	184.27	(1,037.80)	24,453.14
532006 Health Insurance Claims													
Test Year	101,948.75	102,614.11	92,067.51	95,690.88	98,817.94	90,580.08	85,210.66	90,363.41	101,785.01	121,359.40	41,799.57	80,890.28	1,103,127.60
Prior Year	78,483.37	105,535.47	87,351.36	79,180.12	78,106.56	76,063.50	80,251.88	93,280.09	96,803.35	73,492.67	90,746.22	79,810.36	1,019,104.95
Increase (Decrease)	23,465.38	(2,921.36)	4,716.15	16,510.76	20,711.38	14,516.58	4,958.78	(2,916.68)	4,981.66	47,866.73	(48,946.65)	1,079.92	84,022.65
532009 Workers Compensation Insurance (WCB)													
Test Year	6,182.21	6,182.25	6,082.38	5,995.78	5,995.35	6,011.63	6,645.21	6,706.66	6,765.10	6,335.50	6,291.23	5,919.84	75,113.14
Prior Year	7,986.06	7,981.79	7,981.24	7,982.06	7,979.02	7,976.66	10,010.85	7,396.60	8,705.29	6,885.66	6,885.64	4,775.27	92,546.14
Increase (Decrease)	(1,803.85)	(1,799.54)	(1,898.86)	(1,986.28)	(1,983.67)	(1,965.03)	(3,365.64)	(689.94)	(1,940.19)	(550.16)	(594.41)	1,144.57	(17,433.00)
532012 Term Life Insurance													
Test Year	5,180.05	12,004.62	6,759.28	8,087.92	5,436.59	9,449.43	7,500.00	6,499.08	6,215.77	5,331.29	6,012.89	10,571.72	89,048.64
Prior Year	6,947.02	7,298.82	7,026.69	5,476.95	7,370.58	6,222.60	6,151.52	5,580.76	7,531.22	5,578.08	10,408.74	5,929.08	81,522.06
Increase (Decrease)	(1,766.97)	4,705.80	(267.41)	2,610.97	(1,933.99)	3,226.83	1,348.48	918.32	(1,315.45)	(246.79)	(4395.85)	4,642.64	7,526.58

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
532013 Term Life Insurance Opt													
Test Year	(2,287.24)	(1,829.20)	(1,346.99)	(1,349.43)	(1,356.09)	(1,348.78)	(1,701.37)	(1,281.01)	(1,290.08)	(1,444.90)	(1,448.41)	(322.78)	(17,006.28)
Prior Year	(1,630.74)	(7,080.01)	(2,389.75)	(1,472.78)	(1,473.34)	(1,429.34)	(1,876.42)	(1,469.37)	(972.15)	(1,441.53)	(1,444.30)	(330.26)	(23,009.99)
Increase (Decrease)	(656.50)	5,250.81	1,042.76	123.35	117.25	80.56	175.05	188.36	(317.93)	(3.37)	(4.11)	7.48	6,003.71
532014 Depend Life Insurance Opt													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	(660.20)	(871.91)	-	-	-	-	-	-	-	-	-	-	(1,532.11)
Increase (Decrease)	660.20	871.91	-	-	-	-	-	-	-	-	-	-	1,532.11
532016 Education / Tuition													
Test Year	-	-	-	-	-	-	-	-	-	-	-	239.97	239.97
Prior Year	56.45	-	-	-	-	-	-	-	659.36	115.55	124.42	-	955.78
Increase (Decrease)	(56.45)	-	-	-	-	-	-	-	(659.36)	(115.55)	(124.42)	239.97	(715.81)
532900 Other Employee Benefits													
Test Year	610.19	370.61	812.47	753.23	789.07	564.79	1,093.79	704.53	1,028.71	792.80	631.63	384.06	8,535.88
Prior Year	1,005.56	276.98	246.56	763.46	911.14	778.96	778.52	284.74	1,067.66	414.25	596.58	797.66	7,922.07
Increase (Decrease)	(395.37)	93.63	565.91	(10.23)	(122.07)	(214.17)	315.27	419.79	(38.95)	378.55	35.05	(413.60)	613.81
540100 Consulting													
Test Year	-	-	-	-	-	1,517.52	-	-	-	10,454.96	5,303.50	(15,758.46)	1,517.52
Prior Year	-	-	-	6,345.60	70.33	-	-	-	-	-	-	-	6,415.93
Increase (Decrease)	-	-	-	(6,345.60)	(70.33)	1,517.52	-	-	-	10,454.96	5,303.50	(15,758.46)	(4,898.41)
540200 Accounting and Audit													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	5,870.45	5,855.95	5,853.52	5,856.63	5,847.42	5,838.72	5,837.01	5,832.36	(42,920.32)	-	-	-	3,871.74
Increase (Decrease)	(5,870.45)	(5,855.95)	(5,853.52)	(5,856.63)	(5,847.42)	(5,838.72)	(5,837.01)	(5,832.36)	42,920.32	-	-	-	(3,871.74)
540400 Legal													
Test Year	2,561.86	500.00	1,372.56	1,250.93	-	4,676.63	22,318.71	6,055.88	5,696.36	(180.03)	19,728.59	(17,405.16)	46,576.33
Prior Year	(42,354.46)	47,912.21	2,049.79	-	2,377.20	36.95	2,213.31	1,737.33	2,090.49	2,143.40	-	-	18,206.22
Increase (Decrease)	44,916.32	(47,412.21)	(677.23)	1,250.93	(2,377.20)	4,639.68	20,105.40	4,318.55	3,605.87	(2,323.43)	19,728.59	(17,405.16)	28,370.11
540500 Payroll													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	375.43	2,526.43	709.91	-	1,992.47	781.31	1,534.24	-	1,422.51	-	-	-	9,342.30
Increase (Decrease)	(375.43)	(2,526.43)	(709.91)	-	(1,992.47)	(781.31)	(1,534.24)	-	(1,422.51)	-	-	-	(9,342.30)
540600 Tax													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	9,616.61	4,230.76	4,229.03	4,231.27	4,224.60	4,218.24	4,217.01	4,213.72	3,497.13	-	-	-	42,678.37
Increase (Decrease)	(9,616.61)	(4,230.76)	(4,229.03)	(4,231.27)	(4,224.60)	(4,218.24)	(4,217.01)	(4,213.72)	(3,497.13)	-	-	-	(42,678.37)
540700 Engineering													
Test Year	5,000.00	-	7,030.40	9,264.50	(4,474.80)	-	-	-	-	-	5,000.00	(4,365.50)	17,454.60
Prior Year	-	-	-	-	-	5,651.67	1,891.66	1,891.67	-	-	634.50	-	10,069.50
Increase (Decrease)	5,000.00	-	7,030.40	9,264.50	(4,474.80)	(5,651.67)	(1,891.66)	(1,891.67)	-	-	4,365.50	(4,365.50)	7,385.10
540800 Temporary Labor													
Test Year	440.00	-	-	-	-	-	-	-	-	-	-	1,323.75	1,763.75
Prior Year	4,629.50	3,580.95	4,295.60	1,465.02	2,873.32	6,310.45	2,554.94	2,689.84	5,371.47	-	1,323.75	-	35,094.84
Increase (Decrease)	(4,189.50)	(3,580.95)	(4,295.60)	(1,465.02)	(2,873.32)	(6,310.45)	(2,554.94)	(2,689.84)	(5,371.47)	-	(1,323.75)	1,323.75	(33,331.09)

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
541100 Management Fee													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	106,966.58	27,074.48	(453,690.15)	-	-	-	(0.00)	-	0.00	-	-	-	(319,649.09)
Increase (Decrease)	(106,966.58)	(27,074.48)	453,690.15	-	-	-	0.00	-	(0.00)	-	-	-	319,649.09
541200 Contractor Outside Services													
Test Year	-	-	-	-	-	540.00	-	-	-	-	-	(8,752.06)	(8,212.06)
Prior Year	-	-	-	379.50	6,373.76	7,757.65	21,638.61	33,209.09	9,174.47	(8,752.06)	-	-	69,781.02
Increase (Decrease)	-	-	-	(379.50)	(6,373.76)	(7,217.65)	(21,638.61)	(33,209.09)	(9,174.47)	8,752.06	-	(8,752.06)	(77,993.08)
541300 Employee Finder Fees													
Test Year	-	-	781.45	-	-	-	-	-	-	-	-	-	781.45
Prior Year	-	3,988.68	1,600.07	-	-	-	3,391.13	-	-	-	-	-	8,979.88
Increase (Decrease)	-	(3,988.68)	(818.62)	-	-	-	(3,391.13)	-	-	-	-	-	(8,198.43)
549000 Other Outside Services													
Test Year	11,489.81	17,816.47	9,018.48	10,444.05	12,394.05	10,287.14	10,788.17	5,291.58	18,685.75	21,261.23	23,050.90	(21,187.20)	129,340.43
Prior Year	28,950.75	(10,253.78)	14,777.70	13,352.17	32,092.43	11,900.92	23,391.70	12,838.69	56,964.26	4,982.98	8,553.14	9,588.81	207,139.77
Increase (Decrease)	(17,460.94)	28,070.25	(5,759.22)	(2,908.12)	(19,698.38)	(1,613.78)	(12,603.53)	(7,547.11)	(38,278.51)	16,278.25	14,497.76	(30,776.01)	(77,799.34)
550200 Computer Repair and Maintenance													
Test Year	-	-	-	10.12	-	-	-	-	-	-	-	955.63	965.75
Prior Year	17,062.22	24,854.97	33,630.98	43,993.48	18,121.17	28,154.91	(8,185.65)	19,069.38	108,827.74	-	-	955.63	286,484.83
Increase (Decrease)	(17,062.22)	(24,854.97)	(33,630.98)	(43,983.36)	(18,121.17)	(28,154.91)	8,185.65	(19,069.38)	(108,827.74)	-	-	-	(285,519.08)
550300 Computer Supplies													
Test Year	-	(1,734.07)	-	-	-	-	-	-	-	-	-	1,734.07	-
Prior Year	133.63	45.09	-	-	-	171.93	-	358.45	-	-	1,734.07	-	2,443.17
Increase (Decrease)	(133.63)	(1,779.16)	-	-	-	(171.93)	-	(358.45)	-	-	(1,734.07)	1,734.07	(2,443.17)
550400 Internet Services													
Test Year	-	-	-	-	-	-	-	68.65	288.59	151.48	126.16	(277.64)	357.24
Prior Year	3,488.33	5,248.52	4,909.66	1,133.27	4,133.25	2,547.30	3,905.65	3,763.07	3,404.86	-	-	-	32,533.91
Increase (Decrease)	(3,488.33)	(5,248.52)	(4,909.66)	(1,133.27)	(4,133.25)	(2,547.30)	(3,905.65)	(3,694.42)	(3,116.27)	151.48	126.16	(277.64)	(32,176.67)
550600 Computer Licensing													
Test Year	-	-	-	-	-	427.00	-	-	-	-	-	-	427.00
Prior Year	-	-	-	39.92	1,098.94	5,487.04	2,503.84	6,109.26	7,964.55	-	-	-	23,203.55
Increase (Decrease)	-	-	-	(39.92)	(1,098.94)	(5,060.04)	(2,503.84)	(6,109.26)	(7,964.55)	-	-	-	(22,776.55)
550700 Software													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	3,408.62	3,020.61	1,681.53	1,680.20	1,682.26	-	-	-	11,473.22
Increase (Decrease)	-	-	-	-	(3,408.62)	(3,020.61)	(1,681.53)	(1,680.20)	(1,682.26)	-	-	-	(11,473.22)
559900 Other Computer/IT Expenses													
Test Year	-	-	-	-	-	-	(85.87)	-	-	-	-	1,637.65	1,551.78
Prior Year	-	-	284.21	33.71	138.17	205.75	56.88	282.78	152.66	-	513.70	1,123.95	2,791.81
Increase (Decrease)	-	-	(284.21)	(33.71)	(138.17)	(205.75)	(142.75)	(282.78)	(152.66)	-	(513.70)	513.70	(1,240.03)
560100 General Liability Insurance													
Test Year	20,377.41	20,377.52	20,048.31	20,048.00	20,049.24	20,049.14	20,102.18	20,103.05	19,152.97	19,785.57	19,786.06	23,906.47	243,785.92
Prior Year	41,280.44	52,580.83	52,581.96	51,523.91	52,462.60	52,347.05	59,147.71	59,506.79	59,588.77	57,000.41	54,850.18	(48,372.49)	544,498.16
Increase (Decrease)	(20,903.03)	(32,203.31)	(32,533.65)	(31,475.91)	(32,413.36)	(32,297.91)	(39,045.53)	(39,403.74)	(40,435.80)	(37,214.84)	(35,064.12)	72,278.96	(300,712.24)

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Jul 01 2022

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
560200 Property Insurance													
Test Year	30,255.37	30,255.54	29,766.75	29,766.29	29,768.11	29,767.98	42,086.22	42,088.06	42,227.13	42,132.71	42,133.76	4,690.27	394,938.19
Prior Year	-	-	-	-	-	-	-	-	-	-	-	88,956.74	88,956.74
Increase (Decrease)	30,255.37	30,255.54	29,766.75	29,766.29	29,768.11	29,767.98	42,086.22	42,088.06	42,227.13	42,132.71	42,133.76	(84,266.47)	305,981.45
560300 Vehicle Insurance													
Test Year	10,085.23	10,085.29	9,922.36	9,922.19	9,922.80	9,922.76	10,580.19	10,580.63	10,580.50	10,580.16	10,580.41	6,651.51	119,414.03
Prior Year	8,772.60	8,772.88	8,773.19	8,773.28	8,773.25	8,773.23	11,049.03	11,048.97	11,049.41	11,028.84	6,908.67	9,874.57	113,597.92
Increase (Decrease)	1,312.63	1,312.41	1,149.17	1,148.91	1,149.55	1,149.53	(468.84)	(468.34)	(468.91)	(448.68)	3,671.74	(3,223.06)	5,816.11
560400 Uninsured Losses													
Test Year	9,300.01	-	10,884.59	4,595.83	13,837.89	2,358.79	-	-	68,721.19	-	18,078.18	2,378.16	130,154.64
Prior Year	-	-	-	-	-	-	-	-	-	-	-	20,456.34	20,456.34
Increase (Decrease)	9,300.01	-	10,884.59	4,595.83	13,837.89	2,358.79	-	-	68,721.19	-	18,078.18	(18,078.18)	109,698.30
560500 Other Insurance													
Test Year	8,691.75	8,898.78	9,690.47	10,188.50	8,012.37	8,801.70	8,115.41	8,315.76	45,092.75	5,629.23	5,629.37	12,962.09	140,028.18
Prior Year	9,610.23	2,545.25	15,861.46	7,350.02	4,463.86	10,463.36	5,477.56	549.62	1,661.98	823.40	3,216.68	20,180.61	82,204.03
Increase (Decrease)	(918.48)	6,353.53	(6,170.99)	2,838.48	3,548.51	(1,661.66)	2,637.85	7,766.14	43,430.77	4,805.83	2,412.69	(7,218.52)	57,824.15
571100 Building Rent													
Test Year	20,466.59	20,465.65	19,882.49	15,502.91	19,883.10	7,567.82	16,415.71	16,120.47	15,941.13	16,000.86	18,915.63	25,647.48	212,809.84
Prior Year	34,188.16	35,449.09	30,008.32	26,562.60	27,734.93	38,522.94	28,023.74	31,682.04	30,136.11	19,531.20	20,566.26	20,466.51	342,871.90
Increase (Decrease)	(13,721.57)	(14,983.44)	(10,125.83)	(11,059.69)	(7,851.83)	(30,955.12)	(11,608.03)	(15,561.57)	(14,194.98)	(3,530.34)	(1,650.63)	5,180.97	(130,062.06)
581100 Office Supplies													
Test Year	1,686.41	1,176.20	805.28	1,875.57	483.83	1,985.47	1,437.35	1,295.76	223.00	1,727.28	2,740.86	609.45	16,046.46
Prior Year	2,114.78	1,844.54	316.08	3,252.23	765.15	1,154.25	2,116.74	1,479.87	5,834.23	3,418.43	820.32	838.84	23,955.46
Increase (Decrease)	(428.37)	(668.34)	489.20	(1,376.66)	(281.32)	831.22	(679.39)	(184.11)	(5,611.23)	(1,691.15)	1,920.54	(229.39)	(7,909.00)
581200 Kitchen Supplies													
Test Year	116.77	148.00	194.65	516.67	619.86	253.11	288.24	325.18	217.26	118.79	72.56	351.14	3,222.23
Prior Year	358.21	46.41	-	595.66	131.63	148.52	108.92	153.71	296.72	144.12	200.64	197.73	2,382.27
Increase (Decrease)	(241.44)	101.59	194.65	(78.99)	488.23	104.59	179.32	171.47	(79.46)	(25.33)	(128.08)	153.41	839.96
581300 Cleaning Supplies													
Test Year	113.90	132.73	514.14	82.35	434.72	121.48	58.56	51.16	66.88	44.81	95.32	445.02	2,161.07
Prior Year	1,432.32	2,054.11	264.18	1,247.13	724.05	77.14	414.82	50.83	52.50	123.60	292.30	169.25	6,902.23
Increase (Decrease)	(1,318.42)	(1,921.38)	249.96	(1,164.78)	(289.33)	44.34	(356.26)	0.33	14.38	(78.79)	(196.98)	275.77	(4,741.16)
582100 Office Equipment													
Test Year	-	-	1,512.84	632.42	-	444.64	144.77	424.79	119.16	198.05	602.61	(288.05)	3,791.23
Prior Year	-	-	-	-	208.33	-	-	44.06	1,236.39	228.50	284.11	-	2,001.39
Increase (Decrease)	-	-	1,512.84	632.42	(208.33)	444.64	144.77	380.73	(1,117.23)	(30.45)	318.50	(288.05)	1,789.84
583100 Office Printing/Blueprints													
Test Year	904.97	1,039.86	920.96	741.49	1,795.82	829.44	982.96	3,208.92	2,323.74	786.30	294.22	2,131.30	15,959.98
Prior Year	1,128.56	663.13	1,456.06	1,690.89	1,710.56	813.01	683.59	835.61	472.25	985.05	1,496.74	730.03	12,665.48
Increase (Decrease)	(223.59)	376.73	(535.10)	(949.40)	85.26	16.43	299.37	2,373.31	1,851.49	(198.75)	(1,202.52)	1,401.27	3,294.50
583300 Artwork, Display and Banner													
Test Year	-	-	-	-	-	169.87	-	-	-	-	-	(10.63)	159.24
Prior Year	-	-	10.63	10.63	-	-	-	-	-	-	-	(10.63)	10.63
Increase (Decrease)	-	-	(10.63)	(10.63)	-	169.87	-	-	-	-	-	-	148.61

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
583400 Office Shipping Charges/Postage/Courier													
Test Year	2,345.41	2,830.50	2,389.56	10,376.65	(1,885.70)	2,704.44	1,428.45	8,134.61	6,044.20	2,129.76	2,081.60	1,763.01	40,342.49
Prior Year	5,824.35	2,174.82	2,682.73	8,503.97	5,246.22	8,141.82	2,002.57	2,472.42	3,515.16	1,309.79	828.26	3,836.32	46,538.43
Increase (Decrease)	(3,478.94)	655.68	(293.17)	1,872.68	(7,131.92)	(5,437.38)	(574.12)	5,662.19	2,529.04	819.97	1,253.34	(2,073.31)	(6,195.94)
584100 Office Electric													
Test Year	313.98	265.88	381.00	467.32	261.08	353.91	499.02	32.66	286.35	1,012.62	707.81	(701.87)	3,879.76
Prior Year	381.94	294.04	207.27	664.97	102.83	1,919.38	135.91	758.01	755.97	636.14	145.49	236.93	6,238.88
Increase (Decrease)	(67.96)	(28.16)	173.73	(197.65)	158.25	(1,565.47)	363.11	(725.35)	(469.62)	376.48	562.32	(938.80)	(2,359.12)
584200 Office Gas/Heat													
Test Year	153.29	107.98	154.01	-	61.40	40.19	49.20	26.01	26.20	46.22	184.51	642.47	1,491.48
Prior Year	218.09	149.97	107.61	90.87	37.25	186.12	-	(5.29)	214.14	264.06	270.55	338.59	1,871.96
Increase (Decrease)	(64.80)	(41.99)	46.40	(90.87)	24.15	(145.93)	49.20	31.30	(187.94)	(217.84)	(86.04)	303.88	(380.48)
584300 Office Water													
Test Year	1,189.90	1,152.81	3,529.41	2,541.21	563.06	2,758.16	7,636.39	2,735.87	9,620.02	1,467.55	169.44	6,817.82	40,181.64
Prior Year	572.10	3,014.21	1,756.08	4,491.90	1,543.57	2,997.17	6,759.25	3,813.77	4,028.25	5,303.74	350.84	2,800.23	37,431.11
Increase (Decrease)	617.80	(1,861.40)	1,773.33	(1,950.69)	(980.51)	(239.01)	877.14	(1,077.90)	5,591.77	(3,836.19)	(181.40)	4,017.59	2,750.53
584900 Office Other Utilities													
Test Year	19.56	14.92	20.59	8.89	31.37	21.53	21.69	21.34	19.40	27.94	15.15	533.46	755.84
Prior Year	234.39	552.92	14.42	565.07	33.69	675.47	536.15	45.27	7.50	171.69	212.10	192.76	3,241.43
Increase (Decrease)	(214.83)	(538.00)	6.17	(556.18)	(2.32)	(653.94)	(514.46)	(23.93)	11.90	(143.75)	(196.95)	340.70	(2,485.59)
585100 Office Garbage Disposal/Removal													
Test Year	8,552.68	12,543.32	9,059.76	8,584.43	8,527.24	12,013.78	6,840.45	9,111.74	8,830.57	13,330.71	9,765.26	7,384.72	114,544.66
Prior Year	11,824.96	5,787.99	11,228.09	14,956.57	15,724.69	13,489.42	8,114.78	12,612.69	14,897.22	5,916.22	12,256.92	12,307.55	139,117.10
Increase (Decrease)	(3,272.28)	6,755.33	(2,168.33)	(6,372.14)	(7,197.45)	(1,475.64)	(1,274.33)	(3,500.95)	(6,066.65)	7,414.49	(2,491.66)	(4,922.83)	(24,572.44)
585200 Office Landscape/Mowing													
Test Year	415.00	1,250.00	7,050.00	1,250.00	565.00	1,250.00	1,250.00	1,250.00	12,427.86	-	-	(16,243.38)	10,464.48
Prior Year	33,533.48	26,602.93	31,269.83	4,866.67	46,055.00	15,569.99	21,627.39	15,682.75	18,525.73	(12,501.33)	(5,046.96)	1,304.91	197,490.39
Increase (Decrease)	(33,118.48)	(25,352.93)	(24,219.83)	(3,616.67)	(45,490.00)	(14,319.99)	(20,377.39)	(14,432.75)	(6,097.87)	12,501.33	5,046.96	(17,548.29)	(187,025.91)
585400 Office Security/ Alarm System													
Test Year	-	840.00	540.00	1,612.52	-	-	-	-	-	-	-	-	2,992.52
Prior Year	836.00	-	1,891.43	1,310.69	-	-	1,260.00	-	-	-	-	-	5,298.12
Increase (Decrease)	(836.00)	840.00	(1,351.43)	301.83	-	-	(1,260.00)	-	-	-	-	-	(2,305.60)
585500 Office Cleaning Services													
Test Year	432.69	-	200.00	244.27	155.73	200.00	207.27	200.00	400.00	287.54	491.66	(179.20)	2,639.96
Prior Year	200.00	200.00	525.00	205.32	807.34	469.29	775.71	506.43	478.57	400.00	200.00	-	4,767.66
Increase (Decrease)	232.69	(200.00)	(325.00)	38.95	(651.61)	(269.29)	(568.44)	(306.43)	(78.57)	(112.46)	291.66	(179.20)	(2,127.70)
585900 Other Office Maintenance													
Test Year	354.24	392.53	571.76	(90.05)	133.62	208.62	1,654.82	133.62	327.25	223.62	1,806.66	(1,131.06)	4,585.63
Prior Year	536.14	455.21	530.72	4,177.24	4,417.78	4,874.05	3,972.38	4,249.50	4,962.10	799.01	133.62	(33.41)	29,074.34
Increase (Decrease)	(181.90)	(62.68)	41.04	(4,267.29)	(4,284.16)	(4,665.43)	(2,317.56)	(4,115.88)	(4,634.85)	(575.39)	1,673.04	(1,097.65)	(24,488.71)
586100 Landline/Telephone/Fax													
Test Year	1,524.85	6,195.46	3,913.69	2,588.32	7,180.52	1,754.21	5,914.94	1,687.06	5,689.75	7,288.07	186.85	(2,052.09)	41,871.63
Prior Year	26,662.50	23,034.87	27,033.53	29,669.60	9,671.73	31,395.85	11,016.51	8,991.54	21,352.80	2,126.81	393.24	2,902.78	194,251.76
Increase (Decrease)	(25,137.65)	(16,839.41)	(23,119.84)	(27,081.28)	(2,491.21)	(29,641.64)	(5,101.57)	(7,304.48)	(15,663.05)	5,161.26	(206.39)	(4,954.87)	(152,380.13)

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
586200 Cellular/Mobile Phones													
Test Year	-	-	-	-	-	3,080.99	9,717.45	8,886.24	25,510.30	-	(1,139.71)	1,139.71	47,194.98
Prior Year	-	-	26.50	-	-	-	50.65	-	51.85	-	-	-	129.00
Increase (Decrease)	-	-	(26.50)	-	-	3,080.99	9,666.80	8,886.24	25,458.45	-	(1,139.71)	1,139.71	47,065.98
587100 Holiday Events/Picnics													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
587300 Meals and Entertainment - 50% Tax Deductible													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	-	-	-	35.49	-	-	-	35.49
Increase (Decrease)	-	-	-	-	-	-	-	-	(35.49)	-	-	-	(35.49)
587500 Answering Service													
Test Year	-	964.48	928.72	971.86	1,731.96	948.79	1,078.67	1,176.08	1,941.57	-	999.58	2,803.55	13,545.26
Prior Year	591.04	1,246.25	1,641.04	23.68	995.67	1,826.32	-	985.82	801.30	930.26	980.40	1,892.47	11,914.25
Increase (Decrease)	(591.04)	(281.77)	(712.32)	948.18	736.29	(877.53)	1,078.67	190.26	1,140.27	(930.26)	19.18	911.08	1,631.01
587900 Other Office Expenses													
Test Year	187.04	528.64	311.78	1,171.97	676.06	474.91	174.05	786.74	255.24	164.18	197.32	704.44	5,632.37
Prior Year	743.25	973.49	280.35	2,325.24	1,046.29	3,140.12	741.25	1,055.51	1,123.07	363.86	368.85	333.23	12,494.51
Increase (Decrease)	(556.21)	(444.85)	31.43	(1,153.27)	(370.23)	(2,665.21)	(567.20)	(268.77)	(867.83)	(199.68)	(171.53)	371.21	(6,862.14)
591000 Accommodation/Hotel/Lodging													
Test Year	588.28	99.89	342.85	1,625.62	1,548.65	4,309.22	(751.52)	1,725.97	718.62	332.35	270.01	20.47	10,830.41
Prior Year	1,224.43	2,332.89	80.51	754.36	1,245.45	134.66	336.66	112.21	-	105.77	212.01	305.05	6,844.00
Increase (Decrease)	(636.15)	(2,233.00)	262.34	871.26	303.20	4,174.56	(1,088.18)	1,613.76	718.62	226.58	58.00	(284.58)	3,986.41
592000 Airfare													
Test Year	-	-	(38.18)	-	-	-	-	-	-	-	-	-	(38.18)
Prior Year	563.26	2,209.25	89.44	-	-	-	-	-	-	-	-	-	2,861.95
Increase (Decrease)	(563.26)	(2,209.25)	(127.62)	-	-	-	-	-	-	-	-	-	(2,900.13)
593000 Transportation excl. Airfare													
Test Year	-	135.14	172.21	276.46	1,066.58	-	218.68	131.63	-	88.04	-	607.08	2,695.82
Prior Year	501.35	296.17	269.03	89.86	4.72	249.93	1,018.25	244.48	1,508.21	229.18	143.74	322.20	4,877.12
Increase (Decrease)	(501.35)	(161.03)	(96.82)	186.60	1,061.86	(249.93)	(799.57)	(112.85)	(1,508.21)	(141.14)	(143.74)	284.88	(2,181.30)
594000 Travel - Meals and Entertainment													
Test Year	-	-	-	-	-	-	-	(149.40)	-	19.86	-	131.96	2.42
Prior Year	690.01	1,285.78	70.02	107.04	27.34	170.57	78.70	56.84	(3,240.09)	69.62	82.20	-	(601.97)
Increase (Decrease)	(690.01)	(1,285.78)	(70.02)	(107.04)	(27.34)	(170.57)	(78.70)	(206.24)	3,240.09	(49.76)	(82.20)	131.96	604.39
595000 Travel - Meals and Entertainment - 50% Tax Deductible													
Test Year	237.53	199.11	222.19	652.37	421.27	915.06	528.92	1,023.97	441.50	105.65	214.89	(150.01)	4,812.45
Prior Year	-	-	-	-	-	-	-	-	3,258.22	-	10.35	160.18	3,428.75
Increase (Decrease)	237.53	199.11	222.19	652.37	421.27	915.06	528.92	1,023.97	(2,816.72)	105.65	204.54	(310.19)	1,383.70
599900 Other Travel													
Test Year	140.91	1,347.80	1,887.09	1,466.16	2,050.02	2,589.56	6,031.47	969.80	3,799.43	2,905.19	332.56	(603.99)	22,916.00
Prior Year	418.79	(629.26)	141.03	685.53	2,185.92	1,345.04	2,480.07	727.81	3,153.38	639.59	1,782.07	212.10	13,142.07

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
Increase (Decrease)	(277.88)	1,977.06	1,746.06	780.63	(135.90)	1,244.52	3,551.40	241.99	646.05	2,265.60	(1,449.51)	(816.09)	9,773.93
601000 Vehicle Leasing													
Test Year	3,284.52	38.57	2,827.15	379.42	1,449.13	861.30	-	963.90	414.78	281.09	152.06	188.91	10,840.83
Prior Year	2,678.94	557.33	1,290.89	3,068.99	-	-	823.35	-	1,141.56	380.21	1,468.84	(1,226.99)	10,183.12
Increase (Decrease)	605.58	(518.76)	1,536.26	(2,689.57)	1,449.13	861.30	(823.35)	963.90	(726.78)	(99.12)	(1,316.78)	1,415.90	657.71
602000 Vehicle Fuel													
Test Year	25,062.42	26,066.07	25,215.72	28,686.84	30,017.12	26,674.86	24,443.17	27,450.44	26,563.60	30,158.91	29,554.76	4,027.79	303,921.70
Prior Year	17,498.53	14,445.72	19,315.54	19,320.34	19,355.37	20,221.63	18,283.13	16,384.79	16,792.65	17,040.01	20,545.56	26,155.89	225,359.16
Increase (Decrease)	7,563.89	11,620.35	5,900.18	9,366.50	10,661.75	6,453.23	6,160.04	11,065.65	9,770.95	13,118.90	9,009.20	(22,128.10)	78,562.54
603000 Vehicle Repairs and Maintenance													
Test Year	15,581.28	18,716.65	11,079.57	11,924.31	12,761.94	6,551.47	13,872.28	12,592.69	16,299.02	7,842.56	15,539.56	12,077.65	154,838.98
Prior Year	12,058.22	22,788.42	9,180.63	6,833.34	15,203.79	9,203.46	10,070.96	8,858.20	13,601.69	9,307.36	16,507.77	9,644.64	143,258.48
Increase (Decrease)	3,523.06	(4,071.77)	1,898.94	5,090.97	(2,441.85)	(2,651.99)	3,801.32	3,734.49	2,697.33	(1,464.80)	(968.21)	2,433.01	11,580.50
604000 Vehicle Registration/Licensing Fees													
Test Year	41.08	174.85	-	-	13.32	85.77	-	-	-	42.71	217.24	(246.41)	328.56
Prior Year	-	-	-	-	14.08	23.65	-	-	-	-	-	13.54	51.27
Increase (Decrease)	41.08	174.85	-	-	(0.76)	62.12	-	-	-	42.71	217.24	(259.95)	277.29
609000 Vehicle - Other Costs													
Test Year	(428.38)	2,251.67	2,357.70	1,741.60	4,187.24	778.93	1,676.67	1,924.18	1,656.14	1,917.73	127.36	5,424.50	23,615.34
Prior Year	1,623.29	1,639.52	1,639.56	24.08	(859.18)	2,361.90	4,997.51	1,645.68	5,239.39	169.96	2,780.20	4,519.43	25,781.34
Increase (Decrease)	(2,051.67)	612.15	718.14	1,717.52	5,046.42	(1,582.97)	(3,320.84)	278.50	(3,583.25)	1,747.77	(2,652.84)	905.07	(2,166.00)
611100 Rate Case Amortization													
Test Year	17,455.89	17,455.98	17,173.99	17,173.71	17,174.77	17,174.69	17,176.13	17,176.88	17,176.65	17,176.12	17,176.54	21,713.57	211,204.92
Prior Year	17,681.64	17,682.22	17,650.75	17,650.90	17,902.79	17,714.14	17,714.22	17,714.19	11,684.21	17,044.41	17,044.45	21,977.37	209,461.29
Increase (Decrease)	(225.75)	(226.24)	(476.76)	(477.19)	(728.02)	(539.45)	(538.09)	(537.31)	5,492.44	131.71	132.09	(263.80)	1,743.63
612100 Regulatory Fees													
Test Year	1,194.41	696.75	2,835.10	-	-	-	-	-	-	-	-	9,362.97	14,089.23
Prior Year	-	13,384.37	-	-	-	1,254.08	-	64,688.23	2,794.40	8,147.26	693.15	522.56	91,484.05
Increase (Decrease)	1,194.41	(12,687.62)	2,835.10	-	-	(1,254.08)	-	(64,688.23)	(2,794.40)	(8,147.26)	(693.15)	8,840.41	(77,394.82)
612900 Other Regulatory Expenses													
Test Year	-	-	1,302.43	-	-	-	43,387.83	140.32	21,293.77	28,208.14	24,236.10	(52,444.24)	66,124.35
Prior Year	-	-	-	-	-	-	55,127.24	(55,127.13)	0.00	-	-	-	0.11
Increase (Decrease)	-	-	1,302.43	-	-	-	(11,739.41)	55,267.45	21,293.77	28,208.14	24,236.10	(52,444.24)	66,124.24
621100 Advertising													
Test Year	-	-	-	-	47.47	42.79	-	-	-	-	-	-	90.26
Prior Year	-	-	-	-	-	-	-	33.59	198.35	-	-	-	231.94
Increase (Decrease)	-	-	-	-	47.47	42.79	-	(33.59)	(198.35)	-	-	-	(141.68)
622100 Bank Service Charges													
Test Year	354.70	318.89	377.19	249.93	251.99	(224.50)	-	12.00	-	-	-	917.90	2,258.10
Prior Year	4,937.51	1,390.98	1,592.18	2,044.94	1,120.16	(6,142.65)	11,456.87	7,517.88	6,599.45	323.46	299.54	294.90	31,435.22
Increase (Decrease)	(4,582.81)	(1,072.09)	(1,214.99)	(1,795.01)	(868.17)	5,918.15	(11,456.87)	(7,505.88)	(6,599.45)	(323.46)	(299.54)	623.00	(29,177.12)
623100 Donations for Registered Charities													
Test Year	-	-	-	9,792.50	-	-	-	-	222.54	-	-	-	10,015.04
Prior Year	-	-	-	-	-	-	-	-	29,860.06	-	-	-	29,860.06

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
Increase (Decrease)	-	-	-	9,792.50	-	-	-	-	(29,637.52)	-	-	-	(19,845.02)
624100 License Fees													
Test Year	78.22	-	1.57	29.38	-	-	108.11	548.83	2,098.00	668.50	138.53	552.40	4,223.54
Prior Year	171.30	286.78	-	-	-	-	-	265.26	1,904.86	583.43	776.00	-	3,987.63
Increase (Decrease)	(93.08)	(286.78)	1.57	29.38	-	-	108.11	283.57	193.14	85.07	(637.47)	552.40	235.91
625100 Penalties and Fines													
Test Year	-	-	-	-	887.32	-	-	2,822.54	1,139.11	467.15	-	1,625.51	6,941.63
Prior Year	1,072.88	-	-	400.00	-	893.87	2,211.25	893.87	640.56	362.70	840.25	889.71	8,205.09
Increase (Decrease)	(1,072.88)	-	-	(400.00)	887.32	(893.87)	(2,211.25)	1,928.67	498.55	104.45	(840.25)	735.80	(1,263.46)
626100 Education and Training													
Test Year	180.73	860.44	511.18	961.03	1,409.11	323.39	2,313.71	2,998.59	1,349.33	2,118.28	1,503.96	750.07	15,279.82
Prior Year	(647.73)	2,195.71	776.33	487.80	709.20	998.29	1,590.07	674.57	1,874.51	599.66	1,545.36	2,227.29	13,031.06
Increase (Decrease)	828.46	(1,335.27)	(265.15)	473.23	699.91	(674.90)	723.64	2,324.02	(525.18)	1,518.62	(41.40)	(1,477.22)	2,248.76
627100 Bad Debt Expense													
Test Year	(989.50)	(126.87)	158,826.51	26,844.72	28,739.83	25,175.53	18,597.89	27,525.20	19,842.83	26,629.64	22,798.27	(50,827.00)	303,037.05
Prior Year	1,189.57	28,482.37	5,359.21	8,624.22	9,965.83	2,870.58	(1,915.46)	(1,116.86)	(416.33)	(133.29)	(1,218.67)	(47.13)	51,644.04
Increase (Decrease)	(2,179.07)	(28,609.24)	153,467.30	18,220.50	18,774.00	22,304.95	20,513.35	28,642.06	20,259.16	26,762.93	24,016.94	(50,779.87)	251,393.01
627200 Bad Debt Collection Expense													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	370.09	294.70	235.42	265.20	104.61	97.85	-	129.81	154.27	-	-	-	1,651.95
Increase (Decrease)	(370.09)	(294.70)	(235.42)	(265.20)	(104.61)	(97.85)	-	(129.81)	(154.27)	-	-	-	(1,651.95)
627300 Uncollectible Accounts Accrual													
Test Year	40,598.00	24,089.00	(119,377.00)	28,274.00	10,277.00	6,813.00	40,795.00	(5,402.00)	5,459.00	8,272.00	(1,680.00)	36,413.00	74,531.00
Prior Year	24,030.00	17,117.00	15,127.00	30,779.00	36,797.00	39,854.00	50,594.00	49,385.00	(12,499.00)	10,491.00	20,656.00	11,858.00	294,189.00
Increase (Decrease)	16,568.00	6,972.00	(134,504.00)	(2,505.00)	(26,520.00)	(33,041.00)	(9,799.00)	(54,787.00)	17,958.00	(2,219.00)	(22,336.00)	24,555.00	(219,658.00)
628300 Billing Postage													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	(2,258.01)	2,532.97	18,666.57	(9,647.78)	(2,505.40)	13,149.68	(60,928.44)	77,655.05	(27,413.65)	-	-	-	9,250.99
Increase (Decrease)	2,258.01	(2,532.97)	(18,666.57)	9,647.78	2,505.40	(13,149.68)	60,928.44	(77,655.05)	27,413.65	-	-	-	(9,250.99)
628400 Customer Service Printing													
Test Year	14,695.00	26,751.05	19,198.98	16,367.29	17,830.04	1,251.51	23,047.69	25,423.73	28,395.46	17,243.33	13,461.05	42,641.85	246,306.98
Prior Year	18,523.65	17,122.70	8,613.67	22,583.51	15,852.17	4,682.22	9,463.16	7,923.28	56,394.69	7,969.46	-	65,376.77	234,505.28
Increase (Decrease)	(3,828.65)	9,628.35	10,585.31	(6,216.22)	1,977.87	(3,430.71)	13,584.53	17,500.45	(27,999.23)	9,273.87	13,461.05	(22,734.92)	11,801.70
629100 Memberships and Dues													
Test Year	2,550.19	132.25	1,550.49	3,023.12	3,761.10	922.30	2,412.02	840.26	5,786.90	1,959.15	1,883.33	13,648.03	38,469.14
Prior Year	1,020.10	129.34	14,341.55	10,856.14	(2,450.01)	2,737.41	457.84	593.77	1,352.04	348.35	492.55	16,649.61	46,528.69
Increase (Decrease)	1,530.09	2.91	(12,791.06)	(7,833.02)	6,211.11	(1,815.11)	1,954.18	246.49	4,434.86	1,610.80	1,390.78	(3,001.58)	(8,059.55)
629500 Credit Card Expense Clearing													
Test Year	(3,785.53)	4,895.21	(9,510.30)	3,289.64	17,328.34	(13,952.30)	9,419.08	(16,007.00)	(2,305.54)	(799.69)	16,724.60	11,331.96	16,628.47
Prior Year	-	-	(1,454.27)	(456.85)	2,888.73	992.96	(276.55)	719.00	1,098.68	15,493.23	271.75	11,491.89	30,768.57
Increase (Decrease)	(3,785.53)	4,895.21	(8,056.03)	3,746.49	14,439.61	(14,945.26)	9,695.63	(16,726.00)	(3,404.22)	(16,292.92)	16,452.85	(159.93)	(14,140.10)
629600 Credit Card/Cash Expense - Unallocated													
Test Year	-	-	-	-	-	-	-	-	-	-	-	(14,976.10)	(14,976.10)

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	Total
Prior Year	-	-	-	-	-	-	-	-	15,311.57	(14,976.10)	-	-	335.47
Increase (Decrease)	-	-	-	-	-	-	-	-	(15,311.57)	14,976.10	-	(14,976.10)	(15,311.57)
629900 Other Misc Expense													
Test Year	17,490.74	900.93	2,527.73	4,640.59	1,299.72	6,131.29	1,947.41	59,340.73	(49,726.22)	(34.29)	(2,510.03)	22,426.07	64,434.67
Prior Year	(614,287.31)	451,729.17	2,984.10	22,776.68	(13,716.55)	3,558.28	2,114.27	(2,660.73)	3,150.38	8,424.12	9,577.93	1,879.70	(124,469.96)
Increase (Decrease)	631,778.05	(450,828.24)	(456.37)	(18,136.09)	15,016.27	2,573.01	(166.86)	62,001.46	(52,876.60)	(8,458.41)	(12,087.96)	20,546.37	188,904.63
630002 Commission Ordered Adjustments													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	597.13	(668,505.27)	-	-	-	-	-	-	-	-	-	-	(667,908.14)
Increase (Decrease)	(597.13)	668,505.27	-	-	-	-	-	-	-	-	-	-	667,908.14
641100 FICA													
Test Year	41,076.33	33,660.20	32,400.64	35,130.28	35,106.63	38,104.55	29,604.05	38,348.03	39,503.95	39,434.48	37,481.44	22,393.42	422,244.00
Prior Year	47,698.40	40,542.90	41,739.42	39,089.30	39,246.34	40,697.86	39,568.09	37,520.93	40,389.79	33,513.75	32,318.45	33,477.14	465,802.37
Increase (Decrease)	(6,622.07)	(6,882.70)	(9,338.78)	(3,959.02)	(4,139.71)	(2,593.31)	(9,964.04)	827.10	(885.84)	5,920.73	5,162.99	(11,083.72)	(43,558.37)
642100 Federal Unemployment Tax													
Test Year	93.37	118.76	73.31	91.25	62.42	87.95	106.66	40.44	32.07	2,753.77	1,036.29	(67.22)	4,429.07
Prior Year	(66.10)	22.63	6.24	(74.26)	(2.97)	(6.68)	28.12	2.72	(13.48)	2,331.22	1,125.08	266.54	3,619.06
Increase (Decrease)	159.47	96.13	67.07	165.51	65.39	94.63	78.54	37.72	45.55	422.55	(88.79)	(333.76)	810.01
642200 State Unemployment Tax													
Test Year	1,745.73	1,209.42	737.68	944.01	694.24	463.61	(144.68)	324.79	292.51	3,141.52	2,661.81	(551.70)	11,518.94
Prior Year	1,101.59	837.59	572.49	355.03	278.42	390.44	(437.78)	46.50	76.41	2,859.62	768.57	1,623.44	8,472.32
Increase (Decrease)	644.14	371.83	165.19	588.98	415.82	73.17	293.10	278.29	216.10	281.90	1,893.24	(2,175.14)	3,046.62
643100 Franchise Taxes													
Test Year	-	-	-	-	-	-	-	-	120,946.00	-	-	-	120,946.00
Prior Year	-	60.51	-	(17,773.70)	-	-	-	394.35	116,067.49	-	-	-	98,748.65
Increase (Decrease)	-	(60.51)	-	17,773.70	-	-	-	(394.35)	4,878.51	-	-	-	22,197.35
643300 Personal Property Taxes													
Test Year	4,349.40	-	5,004.46	-	5,952.56	1,483.92	-	48,839.85	84,583.18	555.44	477.99	1,810.42	153,057.22
Prior Year	4,790.41	248.85	563.60	6,095.68	4,803.44	7,208.73	1,021.98	41,029.05	63,521.23	178.98	253.12	2,411.75	132,126.82
Increase (Decrease)	(441.01)	(248.85)	4,440.86	(6,095.68)	1,149.12	(5,724.81)	(1,021.98)	7,810.80	21,061.95	376.46	224.87	(601.33)	20,930.40
643400 Real Estate Taxes													
Test Year	-	-	-	-	1,173.58	-	-	25,346.71	79,673.30	-	-	-	106,193.59
Prior Year	-	-	-	49.14	31,038.24	382.45	-	58,474.31	49,079.45	-	-	-	139,023.59
Increase (Decrease)	-	-	-	(49.14)	(29,864.66)	(382.45)	-	(33,127.60)	30,593.85	-	-	-	(32,830.00)
643600 Utility/Commission Taxes													
Test Year	-	11,906.12	-	-	12,990.12	-	-	13,969.07	-	-	12,792.76	(326.53)	51,331.54
Prior Year	-	9,892.08	-	-	13,093.32	-	-	13,575.81	-	-	12,466.23	-	49,027.44
Increase (Decrease)	-	2,014.04	-	-	(103.20)	-	-	393.26	-	-	326.53	(326.53)	2,304.10
643700 Other General Taxes													
Test Year	30,718.71	17,973.23	14,207.03	66,351.71	5,341.49	30,207.04	31,693.65	(56,460.56)	(210,439.52)	25,256.87	8,878.18	38,579.29	2,307.12
Prior Year	19,931.59	10,723.56	12,786.08	44,795.88	(216.30)	17,028.09	27,950.81	(84,463.09)	(66,546.85)	33,636.65	16,544.20	22,533.49	54,704.11
Increase (Decrease)	10,787.12	7,249.67	1,420.95	21,555.83	5,557.79	13,178.95	3,742.84	28,002.53	(143,892.67)	(8,379.78)	(7,666.02)	16,045.80	(52,396.99)
691000 Corporate Allocation													
Test Year	355,781.54	355,783.40	350,035.64	350,030.18	350,051.71	350,049.91	350,079.44	350,094.82	835,360.98	394,722.01	394,731.90	277,872.35	4,714,593.88

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

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 400
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2022

Account Title and Account Number	<u>4/30/2021</u>	<u>5/31/2021</u>	<u>6/30/2021</u>	<u>7/31/2021</u>	<u>8/31/2021</u>	<u>9/30/2021</u>	<u>10/31/2021</u>	<u>11/30/2021</u>	<u>12/31/2021</u>	<u>1/31/2022</u>	<u>2/28/2022</u>	<u>3/31/2022</u>	<u>Total</u>
Prior Year	-	-	560,346.88	106,713.67	37,425.49	106,386.57	115,328.17	106,271.39	167,308.17	355,772.74	355,773.50	355,780.02	2,267,106.60
Increase (Decrease)	355,781.54	355,783.40	(210,311.24)	243,316.51	312,626.22	243,663.34	234,751.27	243,823.43	668,052.81	38,949.27	38,958.40	(77,907.67)	2,447,487.28
692000 Regional Allocation													
Test Year	45,085.03	45,085.27	44,356.91	44,356.21	44,358.93	44,358.72	101,483.75	44,364.41	31,097.60	47,159.90	47,161.09	40,931.77	579,799.59
Prior Year	-	-	-	-	-	-	-	-	-	45,083.91	45,084.01	45,084.84	135,252.76
Increase (Decrease)	45,085.03	45,085.27	44,356.91	44,356.21	44,358.93	44,358.72	101,483.75	44,364.41	31,097.60	2,075.99	2,077.08	(4,153.07)	444,546.83

Operating Expenses:

Fusion Account	Description	3/31/2022	3/31/2021	3/31/2020	3/31/2019
511001	Purchased Services-Water	1,632,659.67	1,505,427.86	1,561,938.75	1,451,189.11
511002	Purchased Services-Sewer	1,032,514.32	872,477.91	752,009.13	725,646.68
511003	Purchased Services-Gas	5,426.25			
512006	Manhole Maint	13,829.84	27,356.02	-	-
512007	Major Repairs	127.53			
512008	Maintenance Electric Equip Repair	103,644.25	55,784.84	62,051.30	94,779.34
512009	Permits	97,684.43	75,113.85	116,402.88	127,676.43
512010	Sewer Rodding	224,311.02	280,763.44	377,428.27	333,558.16
512011	Sewer Sludge Hauling	593,943.50	719,316.16	516,451.85	545,036.46
512012	Deferred Maintenance Expense	718,857.06	909,884.51	767,121.63	567,960.57
512013	Excavation Restoration	5,407.55	400.00	-	-
512014	Communication Expense	92,492.47	84,813.03	8,183.56	4,573.83
512015	Equipment Rental	3,959.13	6,383.93	1,348.68	1,916.38
512016	Uniforms	50,395.97	27,146.96	24,993.06	25,115.70
512017	Weather/Hurricane/Fuel	36,152.07	28,624.90	72,447.39	129,735.42
512018	Safety Supplies/Expense	28,629.34	13,318.83	-	-
512020	Service Claims	-	245.70	-	-
512021	Landscaping	332,135.08	152,288.48	-	-
512022	Other Contracted Workers	9,081.06	2,817.37	2,921.00	10,571.00
512900	Other Plant and System Maintenance	154,503.55	115,944.51	420,009.21	737,477.31
512023	Pump Station R&M	2,210.00	2,605.00	-	-
512001	Shop Supplies and Tools	38,360.75	25,242.04	-	-
512002	Repairs and Maintenance	697,225.88	844,073.89	716,242.39	303,640.85
512003	Main Breaks	8,995.73	38,400.40	6,945.70	43,120.03
512005	Valve Repair	1,173.34	491.93	-	-
513002	Meter Supplies	63.28	10,230.45	-	-
513003	Pipe, Plate, Gasket	4,680.59	1,134.00	-	-
513007	Rig Equip	2,267.36	49.02	-	-
513008	Electrical Equip	11,367.00	20,471.93	-	-
513009	Lighting Supplies	-	119.24	-	-
513010	Plant Air System	2,277.66	4,599.60	-	-
513900	Other Materials and Supplies	259,982.85	224,939.13	113,857.40	55,473.01
514001	Chlorine	120,115.19	152,199.24	164,767.93	139,785.88
514002	Odor Control Chemicals	10,302.10	1,942.57	8,298.55	5,145.30
514900	Other Chemicals	729,758.11	605,007.82	660,550.69	550,365.90
515001	Laboratory Testing	216,249.37	63,047.70	-	-
515002	Test - Water/Sewer	248,866.51	486,631.84	392,634.17	452,949.05
515003	Test - Equipment/ Chemical	28,124.16	48,975.44	71,629.68	70,174.24
515004	Test - Safe Drinking Water Act	2,404.77	1,806.48	-	-
516001	Service - Meter Reading	281,003.51	260,546.10	238,165.66	226,954.84
517001	Utility-Electric Power	2,131,598.39	2,064,131.57	4,141,905.46	2,089,303.89
521010	Salaries and Wages	5,457,632.33	6,088,979.05	6,799,433.17	6,787,122.11
521020	Salaries and Wages - Accrued	7,315.63	129,264.67	-	-
521040	Overtime	716,152.88	479,522.52	-	-
521060	Incentive Bonus	5,603.15	18,387.13	-	-
521070	EIP Bonus	73,669.26	146,202.68	-	-
521080	Bonus Other	9,074.19	7,374.72	-	-
522001	Capitalized Time	(1,017,778.92)	(530,761.78)	(769,370.16)	(662,091.94)
531001	401K Profit Sharing	179,149.33	218,011.35	203,622.78	195,040.48
531002	401K Match	163,918.63	180,099.71	176,495.61	165,996.29
532001	Health Admin and Stop Loss	164,164.86	203,835.86	196,423.90	173,960.64
532002	Dental	43,488.44	39,338.18	37,158.11	36,244.32
532005	Employee Insurance Deductions	(284,886.74)	(300,980.19)	(309,384.46)	(290,046.71)
532006	Health Insurance Claims	1,169,854.27	1,019,104.95	1,196,179.40	1,254,367.39
532009	Workers Compensation Insurance (WCB)	75,484.69	92,546.14	23,955.99	-
532012	Term Life Insurance	85,628.62	81,522.06	81,540.69	65,897.71
532013	Term Life Insurance Opt	(18,132.85)	(23,009.99)	(18,234.71)	(15,412.76)
532014	Depend Life Insurance Opt	-	(1,532.11)	(8,012.95)	(10,040.56)
532016	Education / Tuition	-	955.78	4,383.65	868.96
532900	Other Employee Benefits	10,214.01	7,922.07	10,089.42	12,787.57
540100	Consulting	17,275.98	6,415.93	-	-
540200	Accounting and Audit	-	3,871.74	57,140.18	74,385.08
540300	Recruitment	11,292.79			
540400	Legal	71,581.25	18,206.22	65,115.44	95,312.97
540500	Payroll	-	9,342.30	25,708.58	25,743.36
540600	Tax	-	42,678.37	44,218.99	54,243.40
540700	Engineering	21,820.10	10,069.50	10,532.20	46,887.03
540800	Temporary Labor	440.00	35,094.84	14,021.33	-
541000	Environmental	47,500.00			
541100	Management Fee	-	(319,649.09)	1,132,656.29	1,231,025.17
541200	Contractor Outside Services	540.00	69,781.02	-	-
541300	Employee Finder Fees	781.45	8,979.88	203.31	4,629.85
549000	Other Outside Services	161,926.67	207,139.77	262,359.07	262,010.00

Operating Expenses:

Fusion Account	Description	3/31/2022	3/31/2021	3/31/2020	3/31/2019
550200	Computer Repair and Maintenance	10.12	286,484.83	271,857.13	222,128.54
550300	Computer Supplies	(1,734.07)	2,443.17	1,283.04	2,352.22
550400	Internet Services	779.47	32,533.91	64,281.77	32,493.37
550600	Computer Licensing	427.00	23,203.55	-	-
550700	Software	-	11,473.22	-	-
559900	Other Computer/IT Expenses	(85.87)	2,791.81	-	-
560100	General Liability Insurance	239,666.17	544,498.16	627,303.63	494,854.34
560200	Property Insurance	432,383.11	88,956.74	-	-
560300	Vehicle Insurance	123,343.30	113,597.92	26,318.38	-
560400	Uninsured Losses	172,334.06	20,456.34	-	-
560500	Other Insurance	146,003.76	82,204.03	83,830.05	121,138.22
571100	Building Rent	203,103.85	342,871.90	360,710.04	254,124.27
581100	Office Supplies	17,025.48	23,955.46	19,692.23	11,338.44
581200	Kitchen Supplies	3,095.90	2,382.27	5,427.95	4,193.64
581300	Cleaning Supplies	1,789.62	6,902.23	11,715.59	15,207.98
582100	Office Equipment	4,140.56	2,001.39	-	-
582200	Office Equipment - Rent/Leased	1,505.54	-	-	-
583100	Office Printing/Blueprints	13,916.63	12,665.48	23,987.33	26,778.35
583200	Office Publications/Subscriptions	-	-	-	-
583300	Artwork, Display and Banner	169.87	10.63	-	-
583400	Office Shipping Charges/Postage/Courier	41,651.86	46,538.43	46,638.31	50,240.86
583500	Office Duties and Brokerage	2,250.33	-	-	-
584100	Office Electric	5,280.15	6,238.88	5,808.60	5,819.80
584200	Office Gas/Heat	1,116.83	1,871.96	3,688.30	2,622.54
584300	Office Water	35,843.61	37,431.11	41,053.80	19,594.50
584900	Office Other Utilities	256.56	3,241.43	6,127.32	4,101.67
585100	Office Garbage Disposal/Removal	117,102.12	139,117.10	142,466.29	130,916.47
585200	Office Landscape/Mowing	28,340.36	197,490.39	328,413.86	271,637.57
585400	Office Security/Alarm System	2,992.52	5,298.12	10,385.98	1,119.36
585500	Office Cleaning Services	3,280.83	4,767.66	4,894.06	11,384.42
585900	Other Office Maintenance	5,925.31	29,074.34	11,544.24	17,348.72
586100	Landline/Telephone/Fax	53,223.78	194,251.76	303,733.50	298,009.12
586200	Cellular/Mobile Phones	46,055.27	129.00	-	-
587100	Holiday Events/Picnics	-	-	3,498.71	1,991.19
587300	Meals and Entertainment - 50% Tax Deductible	-	35.49	-	-
587500	Answering Service	11,774.93	11,914.25	7,912.34	8,027.75
587900	Other Office Expenses	6,046.94	12,494.51	18,016.40	19,179.61
591000	Accommodation/Hotel/Lodging	11,869.82	6,844.00	72,031.83	50,086.32
592000	Airfare	351.34	2,861.95	41,810.76	23,680.17
593000	Transportation excl. Airfare	2,635.99	4,877.12	12,980.75	7,599.21
594000	Travel - Meals and Entertainment	(129.54)	(601.97)	25,302.20	18,660.40
595000	Travel - Meals and Entertainment - 50% Tax Deductible	6,364.85	3,428.75	-	-
599900	Other Travel	33,247.98	13,142.07	9,582.74	1,623.01
601000	Vehicle Leasing	11,917.37	10,183.12	11,966.91	13,090.57
602000	Vehicle Fuel	336,392.15	225,359.16	298,978.21	320,577.92
603000	Vehicle Repairs and Maintenance	156,616.04	143,258.48	172,533.90	176,482.56
604000	Vehicle Registration/Licensing Fees	574.97	51.27	-	-
609000	Vehicle - Other Costs	20,571.66	25,781.34	20,420.56	29,034.63
611100	Rate Case Amortization	206,668.49	209,461.29	213,605.03	232,359.79
612100	Regulatory Fees	4,726.26	91,484.05	63,571.55	73,912.11
612900	Other Regulatory Expenses	140,542.52	0.11	-	-
621100	Advertising	790.32	231.94	864.72	4,557.54
622100	Bank Service Charges	1,340.20	31,435.22	25,767.26	30,031.52
623100	Donations for Registered Charities	10,015.04	29,860.06	13,390.40	1,804.23
624100	License Fees	3,892.35	3,987.63	10,808.74	10,435.14
625100	Penalties and Fines	6,102.69	8,205.09	6,321.96	7,036.67
626100	Education and Training	17,195.25	13,031.06	38,199.92	39,719.21
627100	Bad Debt Expense	430,560.75	51,644.04	138,165.03	157,250.65
627200	Bad Debt Collection Expense	-	1,651.95	2,684.01	2,300.52
627300	Uncollectible Accounts Accrual	(18,109.00)	294,189.00	44,602.00	86,796.00
628100	Billing Stock	-	-	-	-
628300	Billing Postage	-	9,250.99	1,049.91	106,231.46
628400	Customer Service Printing	220,627.90	234,505.28	213,456.92	75,359.99
628500	Customer Freight/Courier Charges	261.68	-	-	-
629100	Memberships and Dues	49,237.78	46,528.69	22,244.55	45,465.09
629500	Credit Card Expense Clearing	(13,784.13)	30,768.57	-	-
629600	Credit Card/Cash Expense - Unallocated	-	335.47	-	-
629900	Other Misc Expense	44,223.92	(124,469.96)	46,352.16	424.97
630002	Commission Ordered Adjustments	-	(667,908.14)	-	-
641100	FICA	443,028.54	465,802.37	467,193.06	472,025.37
642100	Federal Unemployment Tax	4,560.30	3,619.06	5,133.99	4,778.17
642200	State Unemployment Tax	14,553.45	8,472.32	12,361.61	15,433.40
643100	Franchise Taxes	120,946.00	98,748.65	92,184.13	(867.50)

Operating Expenses:

Fusion Account	Description	3/31/2022	3/31/2021	3/31/2020	3/31/2019
643300	Personal Property Taxes	152,904.23	132,126.82	142,623.68	134,961.65
643400	Real Estate Taxes	106,193.59	139,023.59	122,252.90	124,220.51
643600	Utility/Commission Taxes	51,658.07	49,027.44	42,067.73	44,111.90
643700	Other General Taxes	(18,961.26)	54,704.11	(7,012.69)	9,551.68
691000	Corporate Allocation	4,831,466.97	2,267,106.60	-	-
692000	Regional Allocation	586,030.53	135,252.76	-	-

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Item	Carolina Water Service, Inc of North Carolina
Book income	6,134,874
Addback: income tax	
Final adj to book income	
Current FIT	0
Current SIT	0
Deferred FIT	(334,249)
Deferred SIT	0
Amortization ITC	(519)
Pre-tax book income	5,800,106
Permanent items	
AFUDC - CY book equity portion	(94,550)
AFUDC - CY book equity amortization	52,934
Fines and Penalties	6,946
Political contributions	10,000
Business Gift	0
Travel Meals (50% Disallowance)	0
Travel Entertainment (100% disallowance)	0
Parking lot nondeductible expenses	0
Total permanent items	(24,670)
Temporary items	
Add: Book depreciation	5,403,330
Taxable CIAC	0
Deduct: Deferred gain amortization	0
Deduct: Tax depreciation	(5,459,382)
Net Book Tax Depreciation	(56,052)
AFUDC - CY book debt portion	(96,369)
UNICAP - Capitalized interest	200,869
Additional 263a costs	50,696
Section 481(a)	75,428
Deferred maintenance - CY additions	(675,606)
Deferred maintenance - CY amortization	737,947
Deferred rate case - CY additions	(420,120)
Deferred rate case - CY amortization	214,168
Miscellaneous reserves - Health Insurance	0
Miscellaneous reserves - Bonus Accrual	(8,237)
Miscellaneous reserves-LTIP	0
Miscellaneous reserves-Vacation Reserve	0
Miscellaneous reserves-Non Qualified Def Com	33,963
Miscellaneous reserve-On call retro	0
Refund Reserve	0

Item	Carolina Water Service, Inc of North Carolina
Employer FICA Deferral	(94,076)
Other Misc Accruals	0
Accrued Rent	0
Organization costs - CY Book amortization	47,114
Organization costs - CY TAX amortization	(10,719)
Bad debt reserves	74,531
Book PAA - CY amortization	(96,799)
Book gain/(loss) - Sale of assets	(55,628)
Book gain/(loss) - Book write-off of assets	0
COLI Asset (CSV)	0
Tax gain/(loss)	(697,008)
Cabwoods - deferred revenue	(32,046)
State Income Tax Deduction	0
Charitable contributions limitation/carryforward	350
Total temporary items	(807,594)
Federal TI b/f state tax deduction	4,967,841
State income tax deduction	0
Federal TI b/f NOLD	4,967,841
Net Operating Loss Deduction	0
Domestic Dividends @ 100%	0
Other Deductions	0
Federal TI	4,967,841
Addback: Federal Net Operating Loss Deduction	0
Addback: Charitable Contribution Adjustment from Federal	(350)
Federal Taxable Income/(Loss) Adjusted for State	4,967,491
Addback: State Income Tax	0
Addback: CY bonus depreciation	0
Deduct: CY additional state tax depreciation	(2,522,523)
Addback/(Deduct): CY additional state gain/(loss)	0
Addback: CY Imputed I/C Interest Income	0
Addback: Taxable CIAC (states not conforming to IRC)	969,448
Deduct: Taxable CIAC	0
Addback: Meals and Entertainment (50%)	0
Total State Modifications	(1,553,075)
State Taxable Income/(Loss) before apportionment	3,414,416
Apportionment factor	1
State Taxable Income/(Loss) after apportionment before NOLD	3,414,416
Net operating loss deduction	(3,414,416)
State tax expense	0
Federal tax rate - deferred	21.00%

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Carolina Water Service, Inc of North Carolina
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ANALYSIS OF OTHER OPERATING TAXES
For the Test Year Ended: 03/31/22

Line No.	Item (a)	Charged to Expenses (b)	Charged to Construction (c)	Charged To Other Accounts (d)	[1] Amount Accrued (e)	Amount Paid (f)
1.	North Carolina:					
	(a) NC state income tax	-			(54,927.09)	(54,927.09)
	(b) NC franchise tax	120,946.00			0.25	120,946.25
	(c) Ad valorem	259,097.82			-	259,097.82
	(d) Payroll (Employer's Portion)	462,142.29			(122.84)	462,019.45
	(e) Other taxes	<u>32,696.81</u>			<u>(51,447.77)</u>	<u>(18,750.96)</u>
2.	Total North Carolina (L1(a) through L1(e))	874,882.92	-	-	(106,497.45)	768,385.47
3.	Other jurisdictions	<u>-</u>			<u>-</u>	<u>-</u>
4.	Total per books	<u><u>874,882.92</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(106,497.45)</u></u>	<u><u>768,385.47</u></u>

*Actual payments applicable to the liability accrued for the test year should be shown in Column (f).

Carolina Water Service, Inc of North Carolina
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Carolina Water Service, Inc of North Carolina
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RECONCILIATION OF BEGINNING AND ENDING DEFERRED INCOME TAXES
For the Test Year Ended: 3/31/2022

Format 13(d)

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	Balance at Beginning of Test Year (a)	(SE-3) Current Deferrals (b)	Flowbacks (c)	(Regulatory Liability Amortization) Adjustments (d)	Balance at End of Test Year (e)
<u>Account 282</u>					
(timing difference items)					
Amortization of pre-1987 tap fees	-	-			-
Amortization of post-2000 tap fees	2,743,971.45	(93,674.31)			2,650,297.14
Rate case expense	(146,712.97)	(199,602.84)			(346,315.81)
Deferred maintenance	(519,068.86)	328,256.97			(190,811.89)
Organization costs	(211,974.00)	(5,034.10)			(217,008.10)
Bad Debt	224,748.25	20,632.12			245,380.37
Depreciation	(12,000,632.68)	271,592.93			(11,729,039.75)
NOL	4,159,085.35	(689,635.01)			3,469,450.34
Other	270,988.36	332,345.96		-	603,334.32
Total Federal	<u>(5,479,595.10)</u>	<u>(35,118.28)</u>	<u>-</u>	<u>-</u>	<u>(5,514,713.38)</u>
<u>Account 283</u>					
(timing difference items)					
Amortization of pre-1987 tap fees	-	-			-
Amortization of post-2000 tap fees	826,936.48	(770,722.42)			56,214.06
Rate case expense	(38,966.62)	(14,069.70)			(53,036.32)
Deferred maintenance	(187,978.18)	165,282.31			(22,695.87)
Organization costs	(114,893.32)	54,520.73			(60,372.59)
Bad Debt	22,600.38	(26,493.80)			(3,893.42)
Depreciation	(1,917,030.86)	1,794,611.79			(122,419.07)
NOL	345,122.28	(394,446.52)			(49,324.24)
Other	(9,044.22)	(366,966.09)		-	(376,010.31)
Total	<u>(1,073,254.06)</u>	<u>441,716.30</u>	<u>-</u>	<u>-</u>	<u>(631,537.76)</u>
Total ADIT	<u>(6,552,849.16)</u>	<u>406,598.02</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,146,251.14)</u>

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Analysis of Retained Earnings - Consolidated Company:

Test Year : 12 Months End 3/31/21

Beginning balance	33,028,833.60
Additions:	7,488,569.65
Commission Ordered Adjustments:	(834,993.14)
Deductions:	
Ending Balance	<hr/> 39,682,410.11

Test Year : 12 Months End 3/31/22

Beginning balance	39,682,410.11
Additions:	2,075,689.73
Commission Ordered Adjustments:	-
Deductions:	
Ending Balance	<hr/> 41,758,099.84

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

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ITEM 17 - Employee Data for The Test Year in Format 17

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Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
411001	Residential	(2,545,449.00)	(2,644,275.16)
411002	Commercial	(104,662.92)	(100,118.74)
411005	Multi-Family	(0.55)	-
411006	Condominiums	(0.22)	-
411008	Purchase Water Billed	(57,388.74)	(73,084.88)
411009	Purchase Sewer Billed	(28,415.13)	(26,948.07)
411022	Guarantee	(11,357.09)	(17,517.00)
411023	Residential - Measured	(384,540.94)	(537,439.78)
411024	Commercial - Measured	(174,219.62)	(122,214.45)
411028	Other Service - Measured	(20,237.48)	(234.21)
411029	Unmetered	(1,617.34)	(36,768.12)
411036	Services	-	-
411038	Services - Misc	(0.01)	-
411039	Other Revenue	(15,219.04)	(11,825.80)
411040	Revenue Accrued	(185,164.59)	(208,042.45)
411042	Late Payment Charges (LPC)	32.62	24.28
411058	Management Service Revenue	(2,288.68)	(2,340.46)
511001	Purchased Services-Water	225,250.12	78,858.65
511002	Purchased Services-Sewer	71,694.77	86,084.25
511003	Purchased Services-Gas	5,106.70	75.00
512006	Manhole Maint	24,054.90	421.94
512007	Major Repairs	127.53	-
512008	Maintenance Electric Equip Repair	12,433.83	7,513.13
512009	Permits	(3,384.92)	9,594.53
512010	Sewer Rodding	50,668.35	4,278.88
512011	Sewer Sludge Hauling	(131,303.53)	43,332.39
512012	Deferred Maintenance Expense	39,120.01	57,185.17
512013	Excavation Restoration	4,981.46	-
512014	Communication Expense	(28,089.93)	26,099.24
512015	Equipment Rental	102.65	184.73
512016	Uniforms	(8,071.77)	6,155.15
512017	Weather/Hurricane/Fuel	6,594.36	3,426.91
512018	Safety Supplies/Expense	70,864.47	1,792.85
512020	Service Claims	-	-
512021	Landscaping	31,657.15	24,099.51
512022	Other Contracted Workers	4,194.69	-
512900	Other Plant and System Maintenance	61,258.68	7,241.04
512023	Pump Station R&M	(1,105.00)	-
512001	Shop Supplies and Tools	13,780.23	3,962.41
512002	Repairs and Maintenance	37,130.79	62,028.39
512003	Main Breaks	3,285.49	2,497.14
512005	Valve Repair	(41.93)	-
513002	Meter Supplies	(2,704.45)	-
513003	Pipe, Plate, Gasket	4,675.25	1,665.47
513007	Rig Equip	(423.39)	321.00
513008	Electrical Equip	4,568.97	1,200.05
513009	Lighting Supplies	-	-
513010	Plant Air System	(2,127.61)	-
513900	Other Materials and Supplies	35,085.16	23,691.38
514001	Chlorine	8,680.24	15,479.99
514002	Odor Control Chemicals	6,194.76	1,303.75
514900	Other Chemicals	145,427.34	75,967.03
515001	Laboratory Testing	(45,353.94)	20,357.24
515002	Test - Water/Sewer	58,180.40	18,467.51

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
515003	Test - Equipment/Chemical	(2,142.69)	1,621.86
515004	Test - Safe Drinking Water Act	5,231.12	524.87
516001	Service - Meter Reading	12,150.93	60,073.33
517001	Utility-Electric Power	108,248.36	163,949.66
521010	Salaries and Wages	852,690.22	519,653.24
521020	Salaries and Wages - Accrued	(140,196.64)	-
521040	Overtime	149,882.17	87,376.36
521060	Incentive Bonus	3,024.98	-
521070	EIP Bonus	7,805.57	7,528.90
521080	Bonus Other	7,331.89	-
522001	Capitalized Time	(243,922.69)	(162,484.67)
531001	401K Profit Sharing	31,134.68	21,856.22
531002	401K Match	27,176.95	19,016.44
532001	Health Admin and Stop Loss	15,276.32	4,097.93
532002	Dental	6,139.96	3,930.82
532005	Employee Insurance Deductions	(38,679.81)	(22,927.23)
532006	Health Insurance Claims	151,334.82	104,369.15
532009	Workers Compensation Insurance (WCB)	6,620.18	6,314.17
532012	Term Life Insurance	2,970.87	8,695.36
532013	Term Life Insurance Opt	(2,987.96)	(1,457.87)
532014	Depend Life Insurance Opt	-	-
532016	Education / Tuition	195.03	85.00
532900	Other Employee Benefits	3,613.34	1,782.23
540100	Consulting	35,449.30	-
540200	Accounting and Audit	-	-
540300	Recruitment	-	-
540400	Legal	29,936.92	21,575.14
540500	Payroll	-	-
540600	Tax	-	-
540700	Engineering	(634.50)	-
540800	Temporary Labor	(1,323.75)	-
541000	Environmental	-	-
541100	Management Fee	-	-
541200	Contractor Outside Services	8,752.06	-
541300	Employee Finder Fees	-	-
549000	Other Outside Services	58,463.10	9,604.28
550200	Computer Repair and Maintenance	(955.63)	2,348.50
550300	Computer Supplies	(1,734.07)	-
550400	Internet Services	519.42	399.75
550600	Computer Licensing	-	-
550700	Software	-	-
559900	Other Computer/IT Expenses	(1,637.65)	-
560100	General Liability Insurance	24,857.90	22,085.57
560200	Property Insurance	79,578.18	42,136.67
560300	Vehicle Insurance	14,509.56	10,581.15
560400	Uninsured Losses	42,179.42	30,546.00
560500	Other Insurance	23,050.68	13,965.31
571100	Building Rent	31,919.59	19,359.75
581100	Office Supplies	1,366.84	1,128.63
581200	Kitchen Supplies	80.49	346.74
581300	Cleaning Supplies	(257.40)	151.81
582100	Office Equipment	8,678.05	(6,790.61)
582200	Office Equipment - Rent/Leased	8,535.13	(5,775.57)
583100	Office Printing/Blueprints	(1,264.96)	3,452.97

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
583200	Office Publications/Subscriptions	-	-
583300	Artwork, Display and Banner	10.63	-
583400	Office Shipping Charges/Postage/Courier	3,868.39	3,719.79
583500	Office Duties and Brokerage	-	-
584100	Office Electric	1,539.00	24.87
584200	Office Gas/Heat	(315.20)	38.63
584300	Office Water	(3,318.84)	1,132.36
584900	Office Other Utilities	(483.34)	17.02
585100	Office Garbage Disposal/Removal	17,164.58	14,190.65
585200	Office Landscape/Mowing	18,465.88	4,395.97
585400	Office Security/Alarm System	-	-
585500	Office Cleaning Services	840.87	660.00
585900	Other Office Maintenance	45.04	1,163.54
586100	Landline/Telephone/Fax	12,661.07	1,543.13
586200	Cellular/Mobile Phones	7,560.71	8,218.59
587100	Holiday Events/Picnics	-	-
587300	Meals and Entertainment - 50% Tax Deductible	-	-
587500	Answering Service	(801.95)	994.85
587900	Other Office Expenses	538.35	1,560.51
591000	Accommodation/Hotel/Lodging	7,474.66	-
592000	Airfare	389.52	-
593000	Transportation excl. Airfare	28.72	-
594000	Travel - Meals and Entertainment	(131.96)	-
595000	Travel - Meals and Entertainment - 50% Tax Deductible	7,120.13	528.36
599900	Other Travel	2,336.42	55.87
601000	Vehicle Leasing	4,403.05	(273.51)
602000	Vehicle Fuel	64,374.48	39,725.95
603000	Vehicle Repairs and Maintenance	17,700.00	11,423.89
604000	Vehicle Registration/Licensing Fees	302.40	40.67
609000	Vehicle - Other Costs	3,118.94	905.70
611100	Rate Case Amortization	12,639.91	17,177.73
612100	Regulatory Fees	(9,362.97)	-
612900	Other Regulatory Expenses	76,301.64	1,883.62
621100	Advertising	700.06	-
622100	Bank Service Charges	(917.90)	-
623100	Donations for Registered Charities	570.00	(570.00)
624100	License Fees	(66.19)	85.99
625100	Penalties and Fines	(838.94)	-
626100	Education and Training	2,666.62	3,190.33
627100	Bad Debt Expense	142,513.90	21,606.17
627200	Bad Debt Collection Expense	-	-
627300	Uncollectible Accounts Accrual	(71,685.00)	7,777.00
628100	Billing Stock	-	-
628300	Billing Postage	-	-
628400	Customer Service Printing	(9,204.01)	13,233.12
628500	Customer Freight/Courier Charges	-	-
629100	Memberships and Dues	12,747.22	356.89
629500	Credit Card Expense Clearing	(9,231.63)	(15,026.21)
629600	Credit Card/Cash Expense - Unallocated	14,976.10	-
629900	Other Misc Expense	(19,852.98)	2,205.88
630002	Commission Ordered Adjustments	-	-
641100	FICA	64,002.78	50,340.09
642100	Federal Unemployment Tax	182.44	11.96
642200	State Unemployment Tax	5,585.67	1,389.55

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
643100	Franchise Taxes	-	-
643300	Personal Property Taxes	3,246.83	-
643400	Real Estate Taxes	-	-
643600	Utility/Commission Taxes	326.53	11,870.71
643700	Other General Taxes	1,994.74	10,848.82
691000	Corporate Allocation	552,313.57	394,759.10
692000	Regional Allocation	30,683.81	47,164.33
710201	Dep - Organization	3,313.89	3,104.91
710202	Dep - Franchises	1,110.12	937.86
710203	Dep - Struct and Improv General Plant	3,856.69	3,931.61
710204	Dep - Struct and Improv Service Supplies	8,334.62	7,816.10
710205	Dep - Struct and Improv Water Treat Plt	3,604.32	2,945.41
710206	Dep - Struct and Improv Trans Dist Plt	534.52	488.26
710207	Dep - Struct and Improv Collect Plant	248.77	174.73
710208	Dep - Struct and Improv Pump Plant	31,621.14	22,501.10
710209	Dep - Struct and Improv Treatment Plant	43,423.55	45,619.22
710210	Dep - Struct and Improv Reclaim WTP	6.82	6.82
710211	Dep - Struct and Improv Reclaim Wtr Dist	386.83	381.17
710220	Dep - Struct and Improv Office	5,177.09	2,898.12
710221	Dep - Collecting Reservoirs	1,877.67	332.80
710223	Dep - Wells and Springs	23,688.40	25,570.25
710224	Dep - Infiltration Gallery	94.14	94.14
710225	Dep - Supply Mains	888.94	691.74
710226	Dep - Power Generation Equipment	8,905.02	3,894.16
710227	Dep - Electric Pump Equip Src Pump	40,885.82	36,101.58
710228	Dep - Electric Pump Equip WTP	24,744.40	26,782.29
710229	Dep - Electric Pump Equip Trans Dist	50,215.99	47,266.47
710230	Dep - Water Treatment Equipment	22,150.04	12,996.19
710231	Dep - Dist Resv and Standpipes	18,366.48	16,410.64
710232	Dep - Trans and Distr Mains	33,563.96	31,922.69
710233	Dep - Service Lines	27,975.53	25,918.33
710234	Dep - Meters	21,417.21	18,681.13
710235	Dep - Meter Installations	6,732.85	6,232.80
710236	Dep - Hydrants	4,186.39	3,365.38
710237	Dep - Backflow Prevention Devices	582.80	381.30
710238	Dep - Power Gen Equip Coll Plt	896.86	896.86
710239	Dep - Power Gen Equip Pump Plt	3,090.04	1,381.79
710240	Dep - Power Gen Equip Treat Plt	4,332.79	2,574.30
710241	Dep - Sewer Force Main	5,582.62	5,113.43
710242	Dep - Sewer Gravity Main	19,235.63	20,311.75
710243	Dep - Manholes	1,306.13	1,500.69
710244	Dep - Special Collection Structures	14.93	13.01
710245	Dep - Service to Customers	3,994.83	2,773.22
710246	Dep - Flow Measure Devices	642.17	536.57
710247	Dep - Flow Measure Install	3.69	3.69
710248	Dep - Receiving Wells	2,267.46	683.69
710249	Dep - Pumping Equip Pump Plt	99,207.69	68,712.66
710250	Dep - Pumping Equip Reclaim WTP	4,235.17	1,585.71
710251	Dep - Pumping Equip Rcl Wtr Dist	2,446.90	956.56
710252	Dep - Treat/Disp Equip Lagoon	1,248.80	1,239.86
710253	Dep - Treat/Disp Equip Trt Plt	48,247.83	46,543.83
710254	Dep - Treat/Disp Equip Rclm Wtr	133.42	85.00
710255	Dep - Plant Sewers Treatment Plt	59,396.94	38,248.56
710256	Dep - Plant Sewers Reclaim Wtr	16.14	12.09

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
710257	Dep - Outfall Lines	924.05	591.18
710263	Dep - Reuse Dist Reservoirs	10.47	10.47
710264	Dep - Reuse Transmission and Dist	179.48	179.37
710268	Dep - Other and Misc Equip Source Supply	0.54	0.54
710269	Dep - Other and Misc Equip WTP	117.18	49.22
710271	Dep - Other Tangible Plant	5,057.44	4,376.50
710272	Dep - Other Plant Collection	46.33	45.89
710273	Dep - Other Plant Pump	5,365.26	994.55
710274	Dep - Other Plant Treatment	2,572.43	708.42
710275	Dep - Other Plant Reclaim Water Trt	40.66	23.67
710276	Dep - Other Plant Reclaim Water Dist	0.96	0.96
710303	Dep - Office Furniture	3,985.80	3,877.21
710305	Dep - Stores Equipment	109.87	72.47
710306	Dep - Lab Equipment	3,505.89	2,911.35
710308	Dep - Tool Shop Equipment	7,740.78	7,359.08
710309	Dep - Power Operated Equipment	14,985.06	7,452.48
710310	Dep - Communications Equipment	7,265.97	4,625.38
710311	Dep - Misc Equipment	869.09	816.95
710401	Dep - Vehicles	20,359.39	28,903.77
710501	Dep - Computer Hardware	138.67	145.75
710502	Dep - Desktop/Laptop Computers	-	-
710504	Dep - Mini Comp Wtr	2,971.30	995.41
710602	Dep - Comp Systems	12,112.62	3,028.15
710901	Dep - Purchase Acquisition Adjustments	(8,066.62)	(8,066.62)
720001	Amort CIAC - Organization	-	-
720003	Amort CIAC - Structure/Improvement Src Supply	(105.95)	(105.95)
720004	Amort CIAC - Structure/Improvement WTP	(88.48)	(88.48)
720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(1,337.27)	(1,337.27)
720008	Amort CIAC - Structure/Improvement Treat Plant	(1,085.57)	(865.07)
720011	Amort CIAC - Structure/Improvement Generator Plant	(35,935.21)	(35,905.79)
720017	Amort CIAC - Wells and Springs	(1,796.77)	(1,796.77)
720019	Amort CIAC - Electric Pump Equipment Src Pump	(55.88)	(55.88)
720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(178.98)	(178.98)
720021	Amort CIAC - Electric Pump Equipment Trans Dist	(413.43)	(413.43)
720022	Amort CIAC - Water Treatment Equipment	(98.11)	(98.11)
720023	Amort CIAC - Dist Resv and S	(389.96)	(389.96)
720024	Amort CIAC - Trans and Distr Mains	(5,205.43)	(5,205.43)
720025	Amort CIAC - Service Lines	(576.06)	(576.06)
720026	Amort CIAC - Meters	(63.78)	(63.78)
720028	Amort CIAC - Hydrants	(752.33)	(752.33)
720029	Amort CIAC - Backflow Prevent D	(33.33)	(33.33)
720034	Amort CIAC - Misc Equipment	(338.99)	(338.99)
720035	Amort CIAC - Other Tangible Plant	(39,815.64)	(39,815.64)
720036	Amort CIAC - Tap Fee	(22,251.07)	(17,903.09)
720037	Amort CIAC - Management Fee	(84.18)	(76.26)
720039	Amort CIAC - Res Cap Fee	(1,544.94)	(1,544.94)
720040	Amort CIAC - Plant Mod Fee	(14,923.05)	(14,597.21)
720041	Amort CIAC - Plant Meter Fee	(1,073.20)	(632.06)
720042	Amort CIAC - Sewer Force Main	(229.03)	(229.03)
720043	Amort CIAC - Sewer Gravity Main	(3,329.45)	(3,308.61)
720044	Amort CIAC - Manholes	(339.49)	(311.83)
720046	Amort CIAC - Service to Customers	(387.14)	(387.14)
720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	74.12	74.12
811002	Interest - Revolver	(11,741.30)	-

Comparative Income Statement

Fusion Account	Fusion Description	4/30/2022	5/31/2022
811003	Standby Fees	635.68	4,541.07
815001	Intercompany Interest Expense	9,598.28	-
816004	Interest - Other	13,506.77	1,891.92
817001	Interest Income - General	-	-
820001	AFUDC (for equity capital)	(100,681.79)	(36,177.32)
830001	Gain/Loss - Sale of Fixed Assets	13,898.45	-
842003	Other Gains and Losses	-	-
843003	CIAC Gross-Up Tax	(90.00)	-
910001	Federal Income Taxes	-	-
910002	State Income Taxes	-	-
920001	Deferred Federal Income Taxes	(5,723.77)	(5,723.53)
920002	Deferred State Income Taxes	-	-
920003	Investment Tax Credit Amortization	(43.25)	(43.25)

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Connection Since last Rate Case:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320010	Kynwood Abington S	Sewer	3.00
320011	Brandywine Bay S	Sewer	4.00
320012	The Point	Water	10.00
320013	Belvedere Plantation W	Water	48.00
320014	Sugar Mountain W	Water	12.00
320017	Saddlewood W	Water	1.00
320020	Sherwood Forest CWS	Water	3.00
320022	Zemosa Acres	Water	1.00
320024	Corolla Light S	Sewer	1.00
320028	Hound Ears W	Water	2.00
320035	Wolf Laurel W	Water	7.00
320042	Kings Grant - Raleigh	Sewer	1.00
320047	Whispering Pines	Water	12.00
320050	Misty Mountain	Water	2.00
320052	Ski Mountain	Water	1.00
320053	Mt Mitchell	Water	2.00
320054	Bear Paw Resort W	Water	1.00
320058	Carolina Forest	Water	2.00
320059	Woodrun	Water	2.00
320064	Beechbrook	Water	1.00
320069	Country Hills	Water	2.00
320075	Powder Horn Mountain	Water	1.00
320076	Monteray Shores S	Sewer	29.00
320081	Independent/Hemby	Sewer	1.00
320082	High Meadows	Water	3.00
320088	Bahia Bay	Water	1.00
320091	Danby C	Sewer	2.00
320096	Waterglyn	Water	1.00
320101	Wildlife Bay	Water	1.00
320102	Nags Head	Sewer	4.00
320106	High Vista	Water	2.00
320111	Riverwood (Johnston county)	Water	8.00
320121	Brandywine Bay W	Water	6.00
320130	Mason Landing	Water	10.00
320131	Carolina Pines Utilities Inc	Sewer	1.00

Connection Since last Rate Case:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320135	Linville Ridge	Water	3.00
320136	Ridges at Mountain Harbour W	Water	2.00
320144	Winston Point W	Water	206.00
320146	Winston Pointe C	Water	2.00
320149	Sapphire Valley W	Water	14.00
320153	Fairfield Harbour W	Water	57.00
320156	Fairfield Mountain W	Water	5.00
320182	Fairfield Mtnsapple Valley W	Water	1.00
320185	Amber Acres W	Water	2.00
320195	Rutledge Landing North W	Water	171.00
320197	Carolina Trace Utilities Inc W	Water	26.00
320200	Transylvania Utilities Inc W	Water	26.00

Summary of Tap Fees by System:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320010	Kynwood Abington S	Sewer	3,300.00
320011	Brandywine Bay S	Sewer	4,668.00
320012	The Point	Water	3,450.00
320013	Belvedere Plantation W	Water	33,919.00
320014	Sugar Mountain W	Water	4,950.00
320017	Saddlewood W	Water	50.00
320020	Sherwood Forest CWS	Water	3,000.00
320022	Zemosa Acres	Water	550.00
320024	Corolla Light S	Sewer	367.00
320028	Hound Ears W	Water	380.00
320035	Wolf Laurel W	Water	7,625.00
320042	Kings Grant - Raleigh	Sewer	1,100.00
320047	Whispering Pines	Water	6,600.00
320050	Misty Mountain	Water	1,100.00
320052	Ski Mountain	Water	550.00
320053	Mt Mitchell	Water	1,100.00
320054	Bear Paw Resort W	Water	550.00
320058	Carolina Forest	Water	100.00
320059	Woodrun	Water	100.00
320064	Beechbrook	Water	550.00
320069	Country Hills	Water	550.00
320075	Powder Horn Mountain	Water	550.00
320076	Monteray Shores S	Sewer	75,628.00
320081	Independent/Hemby	Sewer	16,900.00
320082	High Meadows	Water	1,100.00
320088	Bahia Bay	Water	550.00
320091	Danby C	Sewer	133,100.00
320096	Waterglyn	Water	366.23
320101	Wildlife Bay	Water	920.00
320102	Nags Head	Sewer	2,566.00
320106	High Vista	Water	1,100.00
320111	Riverwood (Johnston county)	Water	6,950.00
320121	Brandywine Bay W	Water	5,768.00
320130	Mason Landing	Water	8,000.00
320131	Carolina Pines Utilities Inc	Sewer	1,350.00

Summary of Tap Fees by System:

System Number	System Name	Description	Test Year
			4/1/21-3/31/22
320135	Linville Ridge	Water	3,150.00
320136	Ridges at Mountain Harbour W	Water	5,050.00
320144	Winston Point W	Water	271,393.72
320146	Winston Pointe C	Water	26,187.45
320149	Sapphire Valley W	Water	10,000.00
320153	Fairfield Harbour W	Water	63,190.00
320156	Fairfield Mountain W	Water	4,950.00
320182	Fairfield Mtnsapple Valley W	Water	550.00
320185	Amber Acres W	Water	1,100.00
320195	Rutledge Landing North W	Water	125,400.00
320197	Carolina Trace Utilities Inc W	Water	16,171.00
320200	Transylvania Utilities Inc W	Water	15,700.00

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A summary by system of CIAC other than tap fees or connection fees

Sewer		Test Year
<u>System Number</u>	<u>System Name</u>	<u>4/1/21-3/31/22</u>
320191	Amber Ridge S	(24,991)
320090	Danby S	(46,786)
	Total	<u>(71,776)</u>

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Reimbursements to developers since last Rate Case:

		Water	
<u>System Number</u>	<u>System Name</u>	<u>Developer</u>	<u>Test Year 4/1/21-3/31/22</u>
320149	Sapphire Valley	Cow Rock Mountain Inc	1,500
		Total	1,500

		Sewer	
<u>System Number</u>	<u>System Name</u>	<u>Developer</u>	<u>Test Year 4/1/21-3/31/22</u>
320150	Sapphire Valley	Cow Rock Mountain Inc	1,500
320040	White Oak Plantation	Johnston County	11,200
		Total	12,700

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ITEM 24 – An Organizational Chart Showing Office
and Field Personnel

RESPONSE FILED AS CONFIDENTIAL