

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 384  
Summary of Rate Case Adjustments  
Schedule B: Supporting Schedules  
Bradfield Farms / Fairfield Harbour / Treasure Cove

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

Schedule B-1b  
Updated 10/08/21

Service Revenue

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water				Direct	Allocated	Total			
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Service Revenue	1,416,761.26	2,310.07	1,419,071.33	13,412.67 [12]	-	1,432,484.00	502,830.00	1,935,314.00
2	Miscellaneous Revenue	7,131.68	-	7,131.68	4,841.33 [13]	- [14]	11,973.01	674.32	12,647.32
3	Uncollectible Accounts	(16,041.15)	(18,237.65)	(34,278.80)		(133.28) [11]	(34,412.08)	(12,079.32)	(46,491.40)
4	Total Service Revenue - Water	<u>1,407,851.79</u>	<u>(15,927.58)</u>	<u>1,391,924.21</u>	<u>18,254.00</u>	<u>(133.28)</u>	<u>1,410,044.93</u>	<u>491,425.00</u>	<u>1,901,469.93</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer				Direct	Allocated	Total			
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	Service Revenue	2,261,289.37	2,359.70	2,263,649.07	26,394.93 [12]	-	2,290,044.00	404,102.00	2,694,146.00
6	Miscellaneous Revenue	6,376.17	0.00	6,376.17	5,688.20 [13]	(0.00) [14]	12,064.37	858.58	12,922.94
7	Uncollectible Accounts	(124.37)	(15,196.89)	(15,321.26)		(125.05) [11]	(15,446.31)	(2,725.66)	(18,171.97)
8	Total Service Revenue- Sewer	<u>2,267,541.17</u>	<u>(12,837.19)</u>	<u>2,254,703.98</u>	<u>32,083.13</u>	<u>(125.05)</u>	<u>2,286,662.06</u>	<u>402,234.92</u>	<u>2,688,896.97</u>

Column Calculations:

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

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

Schedule B-2b  
Updated 10/08/21

Uncollectible Accounts

Bradfield Farms / Fairfield Harbour / Treasure Cove

Line No.	Description	Water [A]	Sewer [B]	Total [C]
1	Test Year / Present Service Revenues	1,432,484.00	2,290,044.00	3,722,528.00
2	Per Books Uncollectible Accounts	\$ (34,412)	\$ (15,446)	\$ (49,858)
3	Uncollectible % (L2/L1)	-2.40%	-0.67%	
4	PROPOSED Service Revenues	1,935,314.00	2,694,146.00	
5	Uncollectible % (L3)	-2.40%	-0.67%	
6	Uncollectible Accounts (L4*L5)	\$ (46,491)	\$ (18,172)	\$ (64,663)
7	Proposed Increase Adjustment (L6-L2)	(12,079)	(2,726)	(14,805)

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

Schedule B-3b  
Updated 10/08/21

Forfeited Discounts

Bradfield Farms / Fairfield Harbour / Treasure Cove

Line No.	Description	Water	Sewer	Total
1	Test Year / Present Revenues	1,432,484.00	2,290,044.00	3,722,528.00
2	Forfeited Discounts	\$ (759)	\$ (123)	\$ (882)
3	Test Year Forefeited Discount Rate (L2/L1)	-0.05%	-0.01%	
4	Test Year / Present Revenues (L1)	1,432,484.00	2,290,044.00	3,722,528.00
5	Forfeited Discount % (Note 1)	0.285%	0.243%	
6	Forfeited Discounts	\$ 4,083	\$ 5,565	\$ 9,647
7	Per-Books Adjustment (L6-L2)	4,841	5,688	10,530
8	PROPOSED Revenues	1,935,314.00	2,694,146.00	
9	Forfeited Discounts (L5)	0.285%	0.243%	
10	Forfeited Discount % (L8*L9)	\$ 5,516	\$ 6,547	\$ 12,062
11	Proposed Increase Adjustment (L10-L7)	674	859	1,533

Notes:

[1] - Three Year Average forfeited discount rate (2017, 2018, 2019)

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

Schedule B-4b  
Updated 10/08/21

Salaries & Wages

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Salaries & Wages - Maintenance	-	-	-	-	-	-	-	-
2	Salaries & Wages - General	148,691.40	164,928.03	313,619.43	-	(84,112.35) [11]	229,507.08	208,351.51 [15]	437,858.59
3	<b>Total Salaries &amp; Wages - Water</b>	<u>148,691.40</u>	<u>164,928.03</u>	<u>313,619.43</u>	<u>-</u>	<u>(84,112.35)</u>	<u>229,507.08</u>	<u>208,351.51</u>	<u>437,858.59</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	Salaries & Wages - Maintenance	-	-	-	-	-	-	-	-
5	Salaries & Wages - General	185,223.87	167,934.08	353,157.95	-	(81,856.53) [11]	271,301.43	176,415.27 [15]	447,716.70
6	<b>Total Salaries &amp; Wages - Sewer</b>	<u>185,223.87</u>	<u>167,934.08</u>	<u>353,157.95</u>	<u>-</u>	<u>(81,856.53)</u>	<u>271,301.43</u>	<u>176,415.27</u>	<u>447,716.70</u>

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Amounts calculated based on company's supporting schedules
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Carolina Water Service, Inc. of North Carolina  
 W - 354, Sub 384  
 Summary of Rate Case Adjustments  
 Test Year: March 31, 2021

Schedule B-5b  
 Updated 10/08/21

Salary Captive

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water						Direct	Allocated	Total	Pro-Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	522001	Capitalized Time	(21,131.09)	(2,019.48)	(23,150.57)		2,140.38 [11]	(21,010.18)		(21,010.18)
2		UA Adjustment						-	-	-
3		<b>Total Capitalize Time - Water</b>	<b>(21,131.09)</b>	<b>(2,019.48)</b>	<b>(23,150.57)</b>	<b>-</b>	<b>2,140.38</b>	<b>(21,010.18)</b>	<b>-</b>	<b>(21,010.18)</b>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer						Direct	Allocated	Total	Pro-Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	522001	Capitalized Time	(48,924.48)	(2,051.90)	(50,976.38)		1,994.35 [11]	(48,982.04)		(48,982.04)
5		UA Adjustment						-	-	-
6		<b>Total Capitalize Time - Sewer</b>	<b>(48,924.48)</b>	<b>(2,051.90)</b>	<b>(50,976.38)</b>	<b>-</b>	<b>1,994.35</b>	<b>(48,982.04)</b>	<b>-</b>	<b>(48,982.04)</b>

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

Schedule B-6b  
Updated 10/08/21

Purchase Power

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	517001	Utility-Electric Power	75,340.90	(419.70)	74,921.20			74,921.20	156.47	75,077.67
2						-				
3		<b>Total Purchase Power - Water</b>	<u>75,340.90</u>	<u>(419.70)</u>	<u>74,921.20</u>	<u>-</u>	<u>-</u>	<u>74,921.20</u>	<u>156.47</u>	<u>75,077.67</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	517001	Utility-Electric Power	136,283.39	(427.86)	135,855.53	-		135,855.53	-	135,855.53
5						-				
6		<b>Total Purchase Power- Sewer</b>	<u>136,283.39</u>	<u>(427.86)</u>	<u>135,855.53</u>	<u>-</u>	<u>-</u>	<u>135,855.53</u>	<u>-</u>	<u>135,855.53</u>

Column Calculations:

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

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

Schedule B-7b  
Updated 10/08/21

Purchase Water & Sewer

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	511001	Purchased Services-Water	-	12.13	12.13	-	-	12.13	-	12.13
3									[17]	
4		<b>Total Purchase Water</b>	<b>-</b>	<b>12.13</b>	<b>12.13</b>	<b>-</b>	<b>-</b>	<b>12.13</b>	<b>-</b>	<b>12.13</b>

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	511002	Purchased Services-Sewer	-	12.36	12.36	-	-	12.36	-	12.36
6									[17]	
7		<b>Total Purchase Sewer</b>	<b>-</b>	<b>12.36</b>	<b>12.36</b>	<b>-</b>	<b>-</b>	<b>12.36</b>	<b>-</b>	<b>12.36</b>

Column Calculations:

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



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

Schedule B-8b  
Updated 10/08/21

Maintenance & Repair

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	512001	Shop Supplies and Tools	-	1,596.22	1,596.22	-	-	1,596.22	-	1,596.22
2	512002	Repairs and Maintenance	64,677.16	3,193.20	67,870.36	-	-	67,870.36	-	67,870.36
3	512003	Main Breaks	1,273.20	16.36	1,289.56	-	-	1,289.56	-	1,289.56
4	512004	Traps Repair	-	-	-	-	-	-	-	-
5	512005	Valve Repair	-	-	-	-	-	-	-	-
6	512006	Manhole Maint	-	31.07	31.07	-	-	31.07	-	31.07
7	512007	Major Repairs	-	-	-	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	686.40	105.75	792.15	-	-	792.15	-	792.15
9	512009	Permits	1,225.00	1,094.76	2,319.76	-	-	2,319.76	-	2,319.76
10	512010	Sewer Rodding	22,750.00	-	22,750.00	-	-	22,750.00	-	22,750.00
11	512011	Sewer Sludge Hauling	-	-	-	-	-	-	-	-
12	512012	Deferred Maintenance Expense	17,068.44	5,032.70	22,101.14	-	(84.57) [11]	22,016.57	(8,110.35) [9b]	13,906.22
13	512013	Excavation Restoration	-	-	-	-	-	-	-	-
14	512014	Communication Expense	-	5,730.44	5,730.44	-	(1,123.34) [11]	4,607.10	-	4,607.10
15	512015	Equipment Rental	-	439.71	439.71	-	(172.73) [11]	266.98	-	266.98
16	512016	Uniforms	-	1,584.45	1,584.45	-	-	1,584.45	-	1,584.45
17	512017	Weather/Hurricane/Fuel/Snow removal	1,926.19	528.44	2,454.63	-	-	2,454.63	-	2,454.63
18	512018	Safety Supplies/Expense	-	492.00	492.00	-	-	492.00	-	492.00
19	512019	Moving Expense	-	-	-	-	-	-	-	-
20	512020	Service Claims	-	18.25	18.25	-	-	18.25	-	18.25
21	512021	Landscaping	8,386.61	32.54	8,419.15	-	-	8,419.15	-	8,419.15
22	512022	Other Contracted Workers	-	127.35	127.35	-	-	127.35	-	127.35
23	512023	Pump Station R&M	-	-	-	-	-	-	-	-
24	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-
25	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-
26	512900	Other Plant and System Maintenance	3,517.86	483.56	4,001.42	-	(18.64) [11]	3,982.78	-	3,982.78
27	513001	Allocated Fuel Charge	-	-	-	-	-	-	-	-
28	513002	Meter Supplies	185.06	255.74	440.80	-	-	440.80	-	440.80
29	513003	Pipe, Plate, Gasket	-	28.38	28.38	-	-	28.38	-	28.38
30	513004	Misc Bearing	-	-	-	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-	-	-	-
32	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-	-
33	513007	Rig Equip	-	3.61	3.61	-	-	3.61	-	3.61
34	513008	Electrical Equip	-	146.55	146.55	-	(1.21) [11]	145.34	-	145.34
35	513009	Lighting Supplies	-	5.69	5.69	-	-	5.69	-	5.69
36	513010	Plant Air System	-	92.14	92.14	-	-	92.14	-	92.14
37	513011	Valves and Traps	-	-	-	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
40	513900	Other Materials and Supplies	1,601.22	7,861.88	9,463.10	-	(18.64) [11]	9,444.46	-	9,444.46
41		UA Adjustment	-	-	-	-	-	-	-	-
42		<b>Total Maintenance Expense Water</b>	<b>123,297.14</b>	<b>28,900.79</b>	<b>152,197.93</b>	<b>-</b>	<b>(1,419.12)</b>	<b>150,778.81</b>	<b>(8,110.35)</b>	<b>142,668.46</b>

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

Schedule B-8b  
Updated 10/08/21

Maintenance & Repair

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer

Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	AA Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
43	512001	Shop Supplies and Tools	177.81	1,624.92	1,802.73	-	-	1,802.73	-	1,802.73
44	512002	Repairs and Maintenance	3,630.67	3,251.56	6,882.23	-	-	6,882.23	-	6,882.23
45	512003	Main Breaks	-	16.58	16.58	-	-	16.58	-	16.58
46	512004	Traps Repair	-	-	-	-	-	-	-	-
47	512005	Valve Repair	-	-	-	-	-	-	-	-
48	512006	Manhole Maint	8,889.55	31.65	8,921.20	-	-	8,921.20	-	8,921.20
49	512007	Major Repairs	-	-	-	-	-	-	-	-
50	512008	Maintenance Electric Equip Repair	7,809.24	107.79	7,917.03	-	-	7,917.03	-	7,917.03
51	512009	Permits	3,395.79	1,115.41	4,511.20	-	-	4,511.20	-	4,511.20
52	512010	Sewer Rodding	30,007.26	-	30,007.26	-	-	30,007.26	-	30,007.26
53	512011	Sewer Sludge Hauling	51,308.67	-	51,308.67	-	-	51,308.67	-	51,308.67
54	512012	Deferred Maintenance Expense	10,854.12	5,125.02	15,979.14	-	(83.29) [11]	15,895.85	(15,895.85) [9b]	0.00
55	512013	Excavation Restoration	-	-	-	-	-	-	-	-
56	512014	Communication Expense	-	5,823.06	5,823.06	-	(1,144.65) [11]	4,678.41	-	4,678.41
57	512015	Equipment Rental	-	447.52	447.52	-	(176.13) [11]	271.39	-	271.39
58	512016	Uniforms	-	1,614.41	1,614.41	-	-	1,614.41	-	1,614.41
59	512017	Weather/Hurricane/Fuel/Snow removal	952.04	537.11	1,489.15	-	-	1,489.15	-	1,489.15
60	512018	Safety Supplies/Expense	694.66	499.41	1,194.07	-	-	1,194.07	-	1,194.07
61	512019	Moving Expense	-	-	-	-	-	-	-	-
62	512020	Service Claims	-	18.56	18.56	-	-	18.56	-	18.56
63	512021	Landscaping	8,660.16	33.06	8,693.22	-	-	8,693.22	-	8,693.22
64	512022	Other Contracted Workers	-	129.19	129.19	-	-	129.19	-	129.19
65	512023	Pump Station R&M	-	-	-	-	-	-	-	-
66	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-
67	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-
68	512900	Other Plant and System Maintenance	51,141.13	491.94	51,633.07	-	(18.99) [11]	51,614.08	-	51,614.08
69	513001	Allocated Fuel Charge	-	-	-	-	-	-	-	-
70	513002	Meter Supplies	-	260.57	260.57	-	-	260.57	-	260.57
71	513003	Pipe, Plate, Gasket	-	28.91	28.91	-	-	28.91	-	28.91
72	513004	Misc Bearing	-	-	-	-	-	-	-	-
73	513005	Lubricant, Gases	-	-	-	-	-	-	-	-
74	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-	-
75	513007	Rig Equip	-	3.70	3.70	-	-	3.70	-	3.70
76	513008	Electrical Equip	443.37	148.72	592.09	-	(1.23) [11]	590.86	-	590.86
77	513009	Lighting Supplies	-	5.79	5.79	-	-	5.79	-	5.79
78	513010	Plant Air System	-	93.71	93.71	-	-	93.71	-	93.71
79	513011	Valves and Traps	-	-	-	-	-	-	-	-
80	513012	Duty and Brokerage	-	-	-	-	-	-	-	-
81	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
82	513900	Other Materials and Supplies	946.98	7,993.99	8,940.97	-	(18.99) [11]	8,921.98	-	8,921.98
83		UA Adjustment	-	-	-	-	-	-	-	-
84		<b>Total Maintenance Expense Sewer</b>	<b>178,911.45</b>	<b>29,402.58</b>	<b>208,314.03</b>	<b>-</b>	<b>(1,443.27)</b>	<b>206,870.76</b>	<b>(15,895.85)</b>	<b>190,974.91</b>

Column Calculations:

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

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

Schedule B-9b  
Updated 10/08/21

Maintenance Testing

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	515001	Laboratory Testing	6,184.60	55.44	6,240.04	-	-	6,240.04	-	6,240.04
2	515002	Test - Water/Sewer	10,761.56	8,190.79	18,952.35	-	-	18,952.35	(6,971.65) [9c]	11,980.70
3	515003	Test - Equipment/Chemical	177.99	216.67	394.66	-	-	394.66	-	394.66
4	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-	-
5		<b>Total Maintenance Testing Water</b>	<b>17,124.15</b>	<b>8,462.90</b>	<b>25,587.05</b>	<b>-</b>	<b>-</b>	<b>25,587.05</b>	<b>(6,971.65)</b>	<b>18,615.40</b>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	515001	Laboratory Testing	8,265.23	56.41	8,321.64	-	-	8,321.64	-	8,321.64
7	515002	Test - Water/Sewer	20,432.50	5,281.17	25,713.67	-	-	25,713.67	(5,355.44) [9c]	20,358.23
8	515003	Test - Equipment/Chemical	207.51	218.53	426.04	-	-	426.04	-	426.04
9	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-	-
10		<b>Total Maintenance Testing Sewer</b>	<b>28,905.24</b>	<b>5,556.11</b>	<b>34,461.35</b>	<b>-</b>	<b>-</b>	<b>34,461.35</b>	<b>(5,355.44)</b>	<b>29,105.91</b>

Column Calculations:

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

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

Schedule B-10b  
 Updated 10/08/21

Meter Reading

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water						Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	516001	Service - Meter Reading	36,681.34	-	36,681.34	-	-	36,681.34	-	36,681.34
2										
3		<b>Total Meter Reading</b>	<b>36,681.34</b>	<b>-</b>	<b>36,681.34</b>	<b>-</b>	<b>-</b>	<b>36,681.34</b>	<b>-</b>	<b>36,681.34</b>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer						Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	516001	Service - Meter Reading	-	-	-	-	-	-	-	-
5										
6		<b>Total Meter Reading</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Column Calculations:

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

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

Schedule B-11b  
Updated 10/08/21

Chemicals

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	514001	Chlorine	30,345.96	7.64	30,354	-	-	30,354	-	30,354
2	514002	Odor Control Chemicals	-	-	-	-	-	-	-	-
3	514900	Other Chemicals	39,159.21	93.01	39,252	-	-	39,252	2,912.74 [20]	42,165
4										
5		<b>Total Chemicals Water</b>	<u>69,505.17</u>	<u>100.65</u>	<u>69,605.82</u>	<u>-</u>	<u>-</u>	<u>69,605.82</u>	<u>2,912.74</u>	<u>72,518.56</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	514001	Chlorine	2,956.65	7.80	2,964.45	-	-	2,964.45	-	2,964.45
7	514002	Odor Control Chemicals	286.13	-	286.13	-	-	286.13	-	286.13
8	514900	Other Chemicals	22,121.87	94.26	22,216.13	-	-	22,216.13	94.40 [20]	22,310.53
9										
10		<b>Total Chemicals Sewer</b>	<u>25,364.65</u>	<u>102.06</u>	<u>25,466.71</u>	<u>-</u>	<u>-</u>	<u>25,466.71</u>	<u>94.40</u>	<u>25,561.11</u>

Column Calculations:

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

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

Schedule B-12b  
Updated 10/08/21

Transportation

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	601000	Vehicle Leasing	-	755.62	755.62	-	(1.27) [11]	754.35	-	754.35
2	602000	Vehicle Fuel	-	16,707.35	16,707.35	-	(0.40) [11]	16,706.95	-	16,706.95
3	603000	Vehicle Repairs and Maintenance	495.54	9,210.49	9,706.03	-	(1.43) [11]	9,704.60	-	9,704.60
4	604000	Vehicle Registration/Licensing Fees	-	3.88	3.88	-	-	3.88	-	3.88
5	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-
6	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-
8	609000	Vehicle - Other Costs	-	1,817.19	1,817.19	-	(5.61) [11]	1,811.58	-	1,811.58
9		UA Adjustment	-	-	-	-	-	-	-	-
10		<b>Total Chemicals Water</b>	<u>495.54</u>	<u>28,494.53</u>	<u>28,990.07</u>	<u>-</u>	<u>(8.72)</u>	<u>28,981.35</u>	<u>-</u>	<u>28,981.35</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
11	601000	Vehicle Leasing	-	770.43	770.43	-	(1.06) [11]	769.37	-	769.37
12	602000	Vehicle Fuel	64.05	17,013.26	17,077.31	-	(0.41) [11]	17,076.90	-	17,076.90
13	603000	Vehicle Repairs and Maintenance	-	9,379.06	9,379.06	-	(1.41) [11]	9,377.65	-	9,377.65
14	604000	Vehicle Registration/Licensing Fees	-	3.87	3.87	-	-	3.87	-	3.87
15	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-
16	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-
17	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-
18	609000	Vehicle - Other Costs	-	1,846.27	1,846.27	-	(5.52) [11]	1,840.75	-	1,840.75
19		UA Adjustment	-	-	-	-	-	-	-	-
20		<b>Total Chemicals Sewer</b>	<u>64.05</u>	<u>29,012.89</u>	<u>29,076.94</u>	<u>-</u>	<u>(8.40)</u>	<u>29,068.54</u>	<u>-</u>	<u>29,068.54</u>

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

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

Schedule B-13b  
Updated 10/08/21

Outside Services

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
Line No	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	540100	Consulting	6,345.60	5.23	6,350.83	-	(5.23) [11]	6,345.60	-	6,345.60
2	540200	Accounting and Audit	-	292.59	292.59	-	(292.59) [11]	-	-	-
3	540300	Recruitment	-	-	-	-	-	-	-	-
4	540400	Legal	-	922.88	922.88	-	(848.25) [11,18]	74.63	-	74.63
5	540500	Payroll	-	694.19	694.19	-	(694.19) [11]	-	-	-
6	540600	Tax	-	3,166.65	3,166.65	-	(3,166.65) [11]	-	-	-
7	540700	Engineering	3,760.00	-	3,760.00	-	-	3,760.00	-	3,760.00
8	540800	Temporary Labor	-	2,506.48	2,506.48	-	(2,506.48) [11]	-	-	-
9	540900	Police	-	-	-	-	-	-	-	-
10	541000	Environmental	-	-	-	-	-	-	-	-
11	541100	Management Fee	-	(23,796.66)	(23,796.66)	-	23,796.66 [11]	-	-	-
12	541200	Contractor Outside Services	-	3,983.00	3,983.00	-	(3,983.00) [11]	-	-	-
13	541300	Employee Finder Fees	-	668.32	668.32	-	(668.32) [11]	-	-	-
14	549000	Other Outside Services	-	12,567.66	12,567.66	-	(12,885.40) [11,18]	(317.74)	-	(317.74)
15										
16		<b>Total Outside Service - Water</b>	<b>10,105.60</b>	<b>1,010.34</b>	<b>11,115.94</b>	<b>-</b>	<b>(1,253.46)</b>	<b>9,862.48</b>	<b>-</b>	<b>9,862.48</b>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
Line No	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
17	540100	Consulting	-	5.34	5.34	-	(5.34) [11]	-	-	-
18	540200	Accounting and Audit	-	295.93	295.93	-	(295.93) [11]	-	-	-
19	540300	Recruitment	-	-	-	-	-	-	-	-
20	540400	Legal	-	924.48	924.48	-	(865.05) [11,18]	59.43	-	59.43
21	540500	Payroll	-	706.17	706.17	-	(706.17) [11]	-	-	-
22	540600	Tax	-	3,226.96	3,226.96	-	(3,226.96) [11]	-	-	-
23	540700	Engineering	-	-	-	-	-	-	-	-
24	540800	Temporary Labor	-	2,553.20	2,553.20	-	(2,553.20) [11]	-	-	-
25	540900	Police	-	-	-	-	-	-	-	-
26	541000	Environmental	-	-	-	-	-	-	-	-
27	541100	Management Fee	-	(24,230.57)	(24,230.57)	-	24,230.57 [11]	-	-	-
28	541200	Contractor Outside Services	-	4,032.84	4,032.84	-	(4,032.84) [11]	-	-	-
29	541300	Employee Finder Fees	-	677.56	677.56	-	(677.56) [11]	-	-	-
30	549000	Other Outside Services	-	12,796.35	12,796.35	-	(13,121.24) [11,18]	(324.89)	-	(324.89)
31										
32		<b>Total Outside Service - Sewer</b>	<b>-</b>	<b>988.26</b>	<b>988.26</b>	<b>-</b>	<b>(1,253.71)</b>	<b>(265.45)</b>	<b>-</b>	<b>(265.45)</b>

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- [G]- Amounts calculated based on company's supporting schedules
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Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 384  
Summary of Rate Case Adjustments  
Test Year: March 31, 2021

Schedule B-14b  
Updated 10/08/21

Office Supplies & Other Exp

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	628100	Billing Stock	-	-	-	-	-	-	-	-
2	628200	Billing Envelopes	-	-	-	-	-	-	-	-
3	628300	Billing Postage	-	793.09	793.09	-	(793.09) [11]	-	-	-
4	628400	Customer Service Printing	2,021.20	15,773.48	17,794.68	-	(144.40) [11]	17,650.28	18,981.33 [23]	36,631.61
5	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-	-
6		<b>Total Billing &amp; Customer Service</b>	<b>2,021.20</b>	<b>16,566.57</b>	<b>18,587.77</b>	<b>-</b>	<b>(937.49)</b>	<b>17,650.28</b>	<b>18,981.33</b>	<b>36,631.61</b>
7	550200	Computer Repair and Maintenance	213.50	21,236.06	21,449.56	-	(21,236.06) [11]	213.50	-	213.50
8	550300	Computer Supplies	1,734.07	49.22	1,783.29	-	(49.22) [11]	1,734.07	-	1,734.07
9	550400	Internet Services	-	2,415.66	2,415.66	-	(2,415.66) [11]	-	-	-
10	550500	Website Development	-	-	-	-	-	-	-	-
11	550600	Computer Licensing	-	1,690.84	1,690.84	-	(1,690.84) [11]	-	-	-
12	550700	Software	-	852.57	852.57	-	(852.57) [11]	-	-	-
13	550800	Computer Amort	-	-	-	-	-	-	-	-
14	559900	Other Computer/IT Expenses	-	62.09	62.09	-	(62.09) [11]	-	-	-
15		<b>Total IT Department</b>	<b>1,947.57</b>	<b>26,306.44</b>	<b>28,254.01</b>	<b>-</b>	<b>(26,306.44)</b>	<b>1,947.57</b>	<b>-</b>	<b>1,947.57</b>
16	581100	Office Supplies	-	688.49	688.49	-	(160.01) [11]	528.48	-	528.48
17	581200	Kitchen Supplies	16.96	154.63	171.59	-	(28.04) [11]	143.55	-	143.55
18	581300	Cleaning Supplies	819.69	118.59	938.28	-	0.00 [11]	938.28	-	938.28
19	582100	Office Equipment	-	123.19	123.19	-	(83.31) [11]	39.88	-	39.88
20	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-	-
21	583100	Office Printing/Blueprints	62.20	158.15	220.35	-	(96.15) [11]	124.20	-	124.20
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-
23	583300	Artwork, Display and Banner	-	0.85	0.85	-	-	0.85	-	0.85
24	583400	Office Shipping Charges/Postage/Courier	-	2,215.74	2,215.74	-	(530.76) [11]	1,684.98	-	1,684.98
25	583500	Office Duties and Brokerage	-	-	-	-	-	-	-	-
26		<b>Total Office Expense</b>	<b>898.85</b>	<b>3,459.64</b>	<b>4,358.49</b>	<b>-</b>	<b>(898.27)</b>	<b>3,460.23</b>	<b>-</b>	<b>3,460.23</b>
27		<b>Total Water Office Supplies &amp; Other Expenses</b>	<b>4,867.62</b>	<b>46,332.65</b>	<b>51,200.27</b>	<b>-</b>	<b>(28,142.20)</b>	<b>23,058.07</b>	<b>18,981.33</b>	<b>42,039.40</b>



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

Schedule B-14b  
Updated 10/08/21

Office Supplies & Other Exp

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books -	Per Books - Allocated	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Direct [A]	[B]	[C]	Per Books Adjustment [D]	Per Books Adjustment [E]	Per Books Adjusted [F]	Adjustment [G]	Proposed [H]
28	628100	Billing Stock	-	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-	-
30	628300	Billing Postage	-	880.99	880.99	-	(880.99) [11]	-	-	-
31	628400	Customer Service Printing	362.77	16,071.81	16,434.58	-	(139.15) [11]	16,295.43	19,408.68 [23]	35,704.11
32	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-	-
33		<b>Total Billing &amp; Customer Service</b>	<u>362.77</u>	<u>16,952.80</u>	<u>17,315.57</u>	<u>-</u>	<u>(1,020.14)</u>	<u>16,295.43</u>	<u>19,408.68</u>	<u>35,704.11</u>
34	550200	Computer Repair and Maintenance	-	21,660.11	21,660.11	-	(21,660.11) [11]	-	-	-
35	550300	Computer Supplies	-	50.19	50.19	-	(50.19) [11]	-	-	-
36	550400	Internet Services	-	2,459.58	2,459.58	-	(2,459.58) [11]	-	-	-
37	550500	Website Development	-	-	-	-	-	-	-	-
38	550600	Computer Licensing	-	1,719.27	1,719.27	-	(1,719.27) [11]	-	-	-
39	550700	Software	-	866.71	866.71	-	(866.71) [11]	-	-	-
40	550800	Computer Amort	-	-	-	-	-	-	-	-
41	559900	Other Computer/IT Expenses	-	63.15	63.15	-	(63.15) [11]	-	-	-
42		<b>Total IT Department</b>	<u>-</u>	<u>26,819.01</u>	<u>26,819.01</u>	<u>-</u>	<u>(26,819.01)</u>	<u>-</u>	<u>-</u>	<u>-</u>
43	581100	Office Supplies	567.11	700.53	1,267.64	-	(149.96) [11]	1,117.68	-	1,117.68
44	581200	Kitchen Supplies	-	157.66	157.66	-	(23.51) [11]	134.15	-	134.15
45	581300	Cleaning Supplies	30.45	120.94	151.39	-	0.00 [11]	151.39	-	151.39
46	582100	Office Equipment	-	125.52	125.52	-	(84.90) [11]	40.62	-	40.62
47	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-	-
48	583100	Office Printing/Blueprints	189.72	161.40	351.12	-	(90.42) [11]	260.70	-	260.70
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-
50	583300	Artwork, Display and Banner	-	0.80	0.80	-	-	0.80	-	0.80
51	583400	Office Shipping Charges/Postage/Courier	31.65	2,256.42	2,288.07	-	(508.96) [11]	1,779.12	-	1,779.12
52	583500	Office Duties and Brokerage	-	-	-	-	-	-	-	-
53		<b>Total Office Expense</b>	<u>818.93</u>	<u>3,523.27</u>	<u>4,342.20</u>	<u>-</u>	<u>(857.76)</u>	<u>3,484.45</u>	<u>-</u>	<u>3,484.45</u>
54		<b>Total Sewer Office Supplies &amp; Other Expenses</b>	<u>1,181.70</u>	<u>47,295.08</u>	<u>48,476.78</u>	<u>-</u>	<u>(28,696.90)</u>	<u>19,779.88</u>	<u>19,408.68</u>	<u>39,188.56</u>

Column Calculations:

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

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

Schedule B-15b  
Updated 10/08/21

Regulatory Commission Exp

Bradfield Farms/ Fairfield Harbour/ Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	611100	Rate Case Amortization	-	15,543.53	15,543.53	-	-	15,543.53	1,166.47 [8]	16,710.00
2	611200	Cost of Service Study	-	-	-	-	-	-	-	-
3	611300	Depreciation Study	-	-	-	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-	-
5	612100	Regulatory Fees	-	6,782.49	6,782.49	-	(256.17) [18]	6,526.32	-	6,526.32
6	612200	Water Resource Conservation	-	-	-	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-	-	-	-	-	-
8	612900	Other Regulatory Expenses	-	32.25	32.25	-	-	32.25	1,661.08 [25b]	1,693.33
9		<b>Total Rate Case expense</b>	-	<u>22,358.27</u>	<u>22,358.27</u>	-	<u>(256.17)</u>	<u>22,102.10</u>	<u>2,827.55</u>	<u>24,929.65</u>

Bradfield Farms/ Fairfield Harbour/ Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
10	611100	Rate Case Amortization	-	15,828.53	15,828.53	-	-	15,828.53	1,460.47 [8]	17,289.00
11	611200	Cost of Service Study	-	-	-	-	-	-	-	-
12	611300	Depreciation Study	-	-	-	-	-	-	-	-
13	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-	-
14	612100	Regulatory Fees	-	6,914.57	6,914.57	-	(261.94) [18]	6,652.63	-	6,652.63
15	612200	Water Resource Conservation	-	-	-	-	-	-	-	-
16	612300	Misc Rate Case Expense	-	-	-	-	-	-	-	-
17	612900	Other Regulatory Expenses	-	(33.98)	(33.98)	-	-	(33.98)	1,698.48 [25b]	1,664.50
18		<b>Total Rate Case expense</b>	-	<u>22,709.12</u>	<u>22,709.12</u>	-	<u>(261.94)</u>	<u>22,447.18</u>	<u>3,158.95</u>	<u>25,606.13</u>

Column Calculations:

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

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

Schedule B-16b  
Updated 10/08/21

Pension & Other Benefits

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma Proposed
Line No	Account	Description	Direct	Allocated		Per Books	Per Books	Per Books	Adjustment	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	531001	401K Profit Sharing	3,743.86	8,387.49	12,131.35	-	(4,271.77) [11]	7,859.58	-	7,859.58
2	531002	401K Match	4,031.32	7,636.19	11,667.51	-	(2,154.97) [11]	9,512.54	-	9,512.54
3	531100	RRSP Match	-	-	-	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-	-	-	-
5	532001	Health Admin and Stop Loss	-	15,127.30	15,127.30	-	(2,200.72) [11]	12,926.58	-	12,926.58
6	532002	Dental	-	2,918.52	2,918.52	-	(365.39) [11]	2,553.13	-	2,553.13
7	532003	Medical	-	-	-	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-
9	532005	Employee Insurance Deductions	-	(22,344.13)	(22,344.13)	-	3,899.15 [11]	(18,444.98)	-	(18,444.98)
10	532006	Health Insurance Claims	-	75,626.70	75,626.70	-	(10,363.28) [11]	65,263.42	-	65,263.42
11	532007	Group Insurance	-	-	-	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	0.00 [11]	0.00	-	0.00
13	532009	Workers Compensation Insurance (WCB)	-	6,869.89	6,869.89	-	(1,203.14) [11]	5,666.75	-	5,666.75
14	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-	-	-	-
16	532012	Term Life Insurance	-	6,049.68	6,049.68	-	(793.80) [11]	5,255.88	-	5,255.88
17	532013	Term Life Insurance Opt	-	(1,708.77)	(1,708.77)	-	356.60 [11]	(1,352.17)	-	(1,352.17)
18	532014	Depend Life Insurance Opt	-	(113.50)	(113.50)	-	39.07 [11]	(74.43)	-	(74.43)
19	532015	Vacation	-	-	-	-	-	-	-	-
20	532016	Education / Tuition	-	70.93	70.93	-	(48.33) [11]	22.60	-	22.60
21	532017	Safety	-	-	-	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-	-	-	-
26	532900	Other Employee Benefits	-	588.55	588.55	-	(86.57) [11]	501.98	-	501.98
27	532999	Payroll Suspense	-	-	-	-	-	-	-	-
28		<b>Total Pension &amp; Benefits - Water</b>	<u>7,775.18</u>	<u>99,108.85</u>	<u>106,884.03</u>	<u>-</u>	<u>(17,193.16)</u>	<u>89,690.87</u>	<u>-</u>	<u>89,690.87</u>

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

Schedule B-16b  
Updated 10/08/21

Pension & Other Benefits

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
29	531001	401K Profit Sharing	3,725.32	8,548.06	12,273.38	-	(4,227.59) [11]	8,045.79	-	8,045.79
30	531002	401K Match	2,890.16	7,782.84	10,673.00	-	(2,089.65) [11]	8,583.35	-	8,583.35
31	531100	RRSP Match	-	-	-	-	-	-	-	-
32	531200	Canada Pension Plan	-	-	-	-	-	-	-	-
33	532001	Health Admin and Stop Loss	-	15,406.53	15,406.53	-	(2,135.49) [11]	13,271.04	-	13,271.04
34	532002	Dental	-	2,971.99	2,971.99	-	(363.01) [11]	2,608.98	-	2,608.98
35	532003	Medical	-	-	-	-	-	-	-	-
36	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-
37	532005	Employee Insurance Deductions	-	(22,744.54)	(22,744.54)	-	3,699.87 [11]	(19,044.67)	-	(19,044.67)
38	532006	Health Insurance Claims	-	77,019.42	77,019.42	-	(10,071.41) [11]	66,948.01	-	66,948.01
39	532007	Group Insurance	-	-	-	-	-	-	-	-
40	532008	Health Insurance	-	-	-	-	0.00 [11]	0.00	-	0.00
41	532009	Workers Compensation Insurance (WCB)	-	6,993.35	6,993.35	-	(1,171.36) [11]	5,821.99	-	5,821.99
42	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-
43	532011	Union Dues	-	-	-	-	-	-	-	-
44	532012	Term Life Insurance	-	6,161.32	6,161.32	-	(771.47) [11]	5,389.85	-	5,389.85
45	532013	Term Life Insurance Opt	-	(1,740.60)	(1,740.60)	-	331.09 [11]	(1,409.51)	-	(1,409.51)
46	532014	Depend Life Insurance Opt	-	(116.17)	(116.17)	-	32.86 [11]	(83.31)	-	(83.31)
47	532015	Vacation	-	-	-	-	-	-	-	-
48	532016	Education / Tuition	-	72.24	72.24	-	(48.31) [11]	23.93	-	23.93
49	532017	Safety	-	-	-	-	-	-	-	-
50	532018	Longevity	-	-	-	-	-	-	-	-
51	532019	Incidental	-	-	-	-	-	-	-	-
52	532020	Holiday	-	-	-	-	-	-	-	-
53	532021	Jury Duty	-	-	-	-	-	-	-	-
54	532900	Other Employee Benefits	-	599.20	599.20	-	(84.37) [11]	514.83	-	514.83
55	532999	Payroll Suspense	-	-	-	-	-	-	-	-
56		<b>Total Pension &amp; Benefits - Sewer</b>	<u>6,615.48</u>	<u>100,953.64</u>	<u>107,569.12</u>	<u>-</u>	<u>(16,898.86)</u>	<u>90,670.26</u>	<u>-</u>	<u>90,670.26</u>

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
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- [E]- Amounts calculated based on company's supporting schedules
- [F]- Sum of Column [C], [D], & [E]
- [G]- Amounts calculated based on company's supporting schedules
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Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 384  
Summary of Rate Case Adjustments  
Test Year: March 31, 2021

Schedule B-17b  
Updated 10/08/21

Rent Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	571100	Building Rent	-	20,036.82	20,036.82	-	(6,899.26) [11]	13,137.55	3,952.45 [21]	17,090.00
2	571200	Building Rent - Inducement	-	-	-	-	-	-	-	-
3	571300	Building Rent - Recovery	-	-	-	-	-	-	-	-
4		<b>Total Rent Expense - Water</b>	<u>-</u>	<u>20,036.82</u>	<u>20,036.82</u>	<u>-</u>	<u>(6,899.26)</u>	<u>13,137.55</u>	<u>3,952.45</u>	<u>17,090.00</u>

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	571100	Building Rent	-	20,191.28	20,191.28	-	(6,692.71) [11]	13,498.57	3,976.43 [21]	17,475.00
6	571200	Building Rent - Inducement	-	-	-	-	-	-	-	-
7	571300	Building Rent - Recovery	-	-	-	-	-	-	-	-
8		<b>Total Rent Expense - Sewer</b>	<u>-</u>	<u>20,191.28</u>	<u>20,191.28</u>	<u>-</u>	<u>(6,692.71)</u>	<u>13,498.57</u>	<u>3,976.43</u>	<u>17,475.00</u>

Column Calculations:

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

Schedule B-18b  
Updated 10/08/21

Insurance Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	560100	General Liability Insurance	-	40,439.26	40,439.26	-	(1,529.63) [11]	38,909.63	(11,146.41) [24]	27,763.22
2	560200	Property Insurance	-	6,578.07	6,578.07	-	-	6,578.07	26,273.36 [24]	32,851.43
3	560300	Vehicle Insurance	-	8,430.23	8,430.23	-	(12.26) [11]	8,417.97	(26.75) [24]	8,391.22
4	560400	Uninsured Losses	-	1,512.66	1,512.66	-	-	1,512.66	7,118.48 [24]	8,631.14
5	560500	Other Insurance	-	6,097.22	6,097.22	-	(0.00) [11]	6,097.22	(1,533.68) [24]	4,563.54
6		<b>Total Insurance Expense - Water</b>	-	<b>63,057.44</b>	<b>63,057.44</b>	-	<b>(1,541.89)</b>	<b>61,515.55</b>	<b>20,685.00</b>	<b>82,200.55</b>

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
7	560100	General Liability Insurance	-	41,165.14	41,165.14	-	(1,491.15) [11]	39,673.99	(11,285.69) [24]	28,388.30
8	560200	Property Insurance	-	6,702.36	6,702.36	-	-	6,702.36	26,888.70 [24]	33,591.06
9	560300	Vehicle Insurance	-	8,582.92	8,582.92	-	(11.96) [11]	8,570.96	(174.87) [24]	8,396.09
10	560400	Uninsured Losses	-	1,541.26	1,541.26	-	-	1,541.26	7,278.75 [24]	8,820.01
11	560500	Other Insurance	-	6,211.17	6,211.17	-	(0.00) [11]	6,211.17	(1,544.89) [24]	4,666.28
12		<b>Total Insurance Expense - Sewer</b>	-	<b>64,202.85</b>	<b>64,202.85</b>	-	<b>(1,503.12)</b>	<b>62,699.73</b>	<b>21,162.00</b>	<b>83,861.73</b>

Column Calculations:

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

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

Schedule B-19b  
Updated 10/08/21

Office Utilities

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	584100	Office Electric	147.75	1,033.19	1,180.94	-	(108.39) [11]	1,072.55	-	1,072.55
2	584200	Office Gas/Heat	-	22.19	22.19	-	(22.19) [11]	-	-	-
3	584300	Office Water	-	4.25	4.25	-	(4.25) [11]	-	-	-
4	584900	Office Other Utilities	-	0.56	0.56	-	(0.56) [11]	0.00	-	0.00
5	585100	Office Garbage Disposal/Removal	-	-	-	-	-	-	-	-
6	585200	Office Landscape/Mowing	11,980.71	-	11,980.71	-	-	11,980.71	-	11,980.71
7	585300	Office Snow Removal	-	-	-	-	-	-	-	-
8	585400	Office Security/ Alarm System	-	165.90	165.90	-	(15.44) [11]	150.46	-	150.46
9	585500	Office Cleaning Services	-	0.42	0.42	-	-	0.42	-	0.42
10	585900	Other Office Maintenance	-	1,748.86	1,748.86	-	(1,748.86) [11]	-	-	-
11	586100	Landline/Telephone/Fax	-	11,737.37	11,737.37	-	(8,922.57) [11]	2,814.80	-	2,814.80
12	586200	Cellular/Mobile Phones	-	9.60	9.60	-	(9.60) [11]	-	-	-
13	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-
14	587200	Meals and Entertainment	-	-	-	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-	-
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
17	587500	Answering Service	-	835.41	835.41	-	(572.92) [11]	262.49	-	262.49
18	587900	Other Office Expenses	3.78	535.86	539.64	-	(372.34) [11]	167.30	-	167.30
19		<b>Total Office expense</b>	<b>12,132.24</b>	<b>16,093.61</b>	<b>28,225.85</b>	<b>-</b>	<b>(11,777.11)</b>	<b>16,448.74</b>	<b>-</b>	<b>16,448.74</b>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
20	584100	Office Electric	144.15	1,056.06	1,200.21	-	(105.52) [11]	1,094.68	-	1,094.68
21	584200	Office Gas/Heat	-	22.69	22.69	-	(22.69) [11]	-	-	-
22	584300	Office Water	-	4.34	4.34	-	(4.34) [11]	-	-	-
23	584900	Office Other Utilities	-	0.56	0.56	-	(0.56) [11]	-	-	-
24	585100	Office Garbage Disposal/Removal	24,070.60	-	24,070.60	-	-	24,070.60	-	24,070.60
25	585200	Office Landscape/Mowing	3,280.00	-	3,280.00	-	-	3,280.00	-	3,280.00
26	585300	Office Snow Removal	-	-	-	-	-	-	-	-
27	585400	Office Security/ Alarm System	-	169.52	169.52	-	(15.75) [11]	153.77	-	153.77
28	585500	Office Cleaning Services	-	0.41	0.41	-	-	0.41	-	0.41
29	585900	Other Office Maintenance	128.91	1,778.11	1,907.02	-	(1,778.11) [11]	128.91	-	128.91
30	586100	Landline/Telephone/Fax	2,779.50	11,960.23	14,739.73	-	(8,678.70) [11]	6,061.03	-	6,061.03
31	586200	Cellular/Mobile Phones	-	9.73	9.73	-	(9.73) [11]	-	-	-
32	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-
33	587200	Meals and Entertainment	-	-	-	-	-	-	-	-
34	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-	-
35	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
36	587500	Answering Service	-	851.53	851.53	-	(564.46) [11]	287.07	-	287.07
37	587900	Other Office Expenses	-	545.25	545.25	-	(376.11) [11]	169.14	-	169.14
38		<b>Total Office expense</b>	<b>30,403.16</b>	<b>16,398.43</b>	<b>46,801.59</b>	<b>-</b>	<b>(11,553.98)</b>	<b>35,245.61</b>	<b>-</b>	<b>35,245.61</b>

Column Calculations:

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

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

Schedule B-20b  
Updated 10/08/21

Miscellaneous Expense

Line No	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water				Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]						
1	621100	Advertising	-	17.22	17.22	-	-	17.22	-	17.22
2	621300	Trade Shows	-	-	-	-	-	-	-	-
3	621400	Promotions /Corporate Sponsor	-	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-	-
5	622100	Bank Service Charges	-	2,083.54	2,083.54	-	(2,083.54) [11]	-	-	-
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	-	2,213.90	2,213.90	-	(2,213.90) [18]	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-	-
10	624100	License Fees	-	253.93	253.93	-	(21.98) [11]	231.95	-	231.95
11	624200	Franchise Fee	-	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-	-
13	625100	Penalties and Fines	-	65.88	65.88	-	(65.88) [18]	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-	-
16	626100	Education and Training	-	768.49	768.49	-	(137.92) [11]	630.57	-	630.57
17	629100	Memberships and Dues	-	3,432.24	3,432.24	-	(804.77) [11]	2,627.47	-	2,627.47
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	-	2,277.56	2,277.56	-	(260.57) [11]	2,016.99	-	2,016.99
22	629600	Credit Card/Cash Expense - Unallocated	-	24.58	24.58	-	(24.58) [11]	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-	-
26	629900	Other Misc Expense	7.50	2,654.85	2,662.35	1,304.20 [22]	(838.20) [11]	3,128.35	-	3,128.35
27		<b>Total Miscellaneous Expense</b>	<u>7.50</u>	<u>13,792.19</u>	<u>13,799.69</u>	<u>1,304.20</u>	<u>(6,451.33)</u>	<u>8,652.56</u>	<u>-</u>	<u>8,652.56</u>
28	591000	Accommodation/Hotel/Lodging	-	495.34	495.34	-	(199.76) [11]	295.58	-	295.58
29	592000	Airfare	-	212.28	212.28	-	(196.88) [11]	15.40	-	15.40
30	593000	Transportation excl. Airfare	-	362.07	362.07	-	(27.90) [11]	334.17	-	334.17
31	594000	Travel - Meals and Entertainment	-	(82.72)	(82.72)	-	162.20 [11]	79.48	-	79.48
32	595000	Travel - Meals and Entertainment - 50% Tax Deductib	-	251.53	251.53	-	(241.58) [11]	9.95	-	9.95
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
34	599900	Other Travel	-	941.26	941.26	-	6.54 [11]	947.80	-	947.80
35		<b>Total Travel Expense</b>	<u>-</u>	<u>2,179.76</u>	<u>2,179.76</u>	<u>-</u>	<u>(497.39)</u>	<u>1,682.37</u>	<u>-</u>	<u>1,682.37</u>
36	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
37	630002	Commission Ordered Adjustments	(6,728.76)	(3,146.34)	(9,875.10)	6,728.76 [19]	3,146.34 [19]	-	-	-
38		<b>Total Commission Ordered Adjustments</b>	<u>(6,728.76)</u>	<u>(3,146.34)</u>	<u>(9,875.10)</u>	<u>6,728.76</u>	<u>3,146.34</u>	<u>-</u>	<u>-</u>	<u>-</u>
39	691000	Corporate Allocation	-	168,223.29	168,223.29	-	189,745.72 [11]	357,969.01	(79,800.25) [25b]	278,168.76
40	692000	Regional Allocation	-	10,021.86	10,021.86	-	-	10,021.86	17,175.02 [25b]	27,196.88
41	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-
42	694000	Allocation Markup	-	-	-	-	-	-	-	-
43		<b>Total Allocations (CAM)</b>	<u>-</u>	<u>178,245.15</u>	<u>178,245.15</u>	<u>-</u>	<u>189,745.72</u>	<u>367,990.87</u>	<u>(62,625.23)</u>	<u>305,365.64</u>
44		<b>Total Miscellaneous Expenses (L11+L18)</b>	<u>(6,721.26)</u>	<u>191,070.76</u>	<u>184,349.50</u>	<u>8,032.96</u>	<u>185,943.34</u>	<u>378,325.80</u>	<u>(62,625.23)</u>	<u>315,700.57</u>



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

Schedule B-20b  
Updated 10/08/21

Miscellaneous Expense

Line No	Account	Description	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
45	621100	Advertising	-	17.53	17.53	-	-	17.53	-	17.53
46	621300	Trade Shows	-	-	-	-	-	-	-	-
47	621400	Promotions / Corporate Sponsor	-	-	-	-	-	-	-	-
48	621500	Promotions - 50%	-	-	-	-	-	-	-	-
49	622100	Bank Service Charges	-	2,113.61	2,113.61	-	(2,113.61) [11]	-	-	-
50	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-
51	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-
52	623100	Donations for Registered Charities	-	2,255.40	2,255.40	-	(2,255.40) [18]	-	-	-
53	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-	-
54	624100	License Fees	-	258.77	258.77	-	(18.72) [11]	240.05	-	240.05
55	624200	Franchise Fee	-	-	-	-	-	-	-	-
56	624300	5% FF on Usage	-	-	-	-	-	-	-	-
57	625100	Penalties and Fines	-	67.03	67.03	-	(67.03) [18]	-	-	-
58	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-	-
59	625300	Late Fees	-	-	-	-	-	-	-	-
60	626100	Education and Training	-	781.73	781.73	-	(123.00) [11]	658.73	-	658.73
61	629100	Memberships and Dues	-	3,498.10	3,498.10	-	(818.19) [11]	2,679.91	-	2,679.91
62	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-
63	629300	Director and Board Fees	-	-	-	-	-	-	-	-
64	629400	Corporate Governance	-	-	-	-	-	-	-	-
65	629500	Credit Card Expense Clearing	-	2,321.14	2,321.14	-	(265.63) [11]	2,055.51	-	2,055.51
66	629600	Credit Card / Cash Expense - Unallocated	-	24.75	24.75	-	(24.75) [11]	-	-	-
67	629700	Cost Recovery	-	-	-	-	-	-	-	-
68	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-
69	629850	Community Service	-	-	-	-	-	-	-	-
70	629900	Other Misc Expense	(74.50)	2,703.69	2,629.19	1,286.88 [22]	(788.35) [11]	3,127.72	-	3,127.72
71		<b>Total Miscellaneous Expense</b>	<u>(74.50)</u>	<u>14,041.75</u>	<u>13,967.25</u>	<u>1,286.88</u>	<u>(6,474.67)</u>	<u>8,779.46</u>	<u>-</u>	<u>8,779.46</u>
72	591000	Accommodation / Hotel / Lodging	-	505.27	505.27	-	(181.58) [11]	323.69	-	323.69
73	592000	Airfare	-	216.80	216.80	-	(166.38) [11]	50.42	-	50.42
74	593000	Transportation excl. Airfare	-	367.99	367.99	-	(24.18) [11]	343.81	-	343.81
75	594000	Travel - Meals and Entertainment	-	(84.04)	(84.04)	-	179.42 [11]	95.38	-	95.38
76	595000	Travel - Meals and Entertainment - 50% Tax Deductib	-	256.32	256.32	-	(246.11) [11]	10.21	-	10.21
77	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
78	599900	Other Travel	-	956.48	956.48	-	(3.58) [11]	952.90	-	952.90
79		<b>Total Travel Expense</b>	<u>-</u>	<u>2,218.82</u>	<u>2,218.82</u>	<u>-</u>	<u>(442.41)</u>	<u>1,776.41</u>	<u>-</u>	<u>1,776.41</u>
80	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
81	630002	Commission Ordered Adjustments	(40,123.31)	(3,210.48)	(43,333.79)	40,123.31 [19]	3,210.48 [19]	-	-	-
82		<b>Total Commission Ordered Adjustments</b>	<u>(40,123.31)</u>	<u>(3,210.48)</u>	<u>(43,333.79)</u>	<u>40,123.31</u>	<u>3,210.48</u>	<u>-</u>	<u>-</u>	<u>-</u>
83	691000	Corporate Allocation	-	171,299.67	171,299.67	-	185,510.44 [11]	356,810.11	(72,378.56) [25b]	284,431.55
84	692000	Regional Allocation	-	10,210.25	10,210.25	-	-	10,210.25	17,598.95 [25b]	27,809.20
85	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-
86	694000	Allocation Markup	-	-	-	-	-	-	-	-
87		<b>Total Allocations (CAM)</b>	<u>-</u>	<u>181,509.92</u>	<u>181,509.92</u>	<u>-</u>	<u>185,510.44</u>	<u>367,020.36</u>	<u>(54,779.61)</u>	<u>312,240.75</u>
88		<b>Total Miscellaneous Expenses (L11+L18)</b>	<u>(40,197.81)</u>	<u>194,560.01</u>	<u>154,362.20</u>	<u>41,410.19</u>	<u>181,803.84</u>	<u>377,576.23</u>	<u>(54,779.61)</u>	<u>322,796.62</u>

Column Calculations:

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

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

Schedule B-21b  
Updated 10/08/21

Depreciation Expense

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
	Account	Description	Per Books - Direct [A]					
1	710201	Dep - Organization	1,168.08	352.56	1,520.64	-	-	1,520.64
2	710202	Dep - Franchises	1,053.36	-	1,053.36	-	-	1,053.36
3	710203	Dep - Struct and Improv General Plant	44.56	-	44.56	-	-	44.56
4	710204	Dep - Struct and Improv Service Supplies	3,826.56	7.87	3,834.43	-	-	3,842.38
5	710205	Dep - Struct and Improv Water Treat Plt	2,881.20	-	2,881.20	-	-	2,931.99
6	710206	Dep - Struct and Improv Trans Dist Plt	9.24	-	9.24	-	-	9.24
7	710207	Dep - Struct and Improv Collect Plant	-	-	-	-	-	-
8	710208	Dep - Struct and Improv Pump Plant	-	-	-	-	-	-
9	710209	Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-
10	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-
11	710211	Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-
12	710212	Dep - Struct and Improv Production	-	-	-	-	-	-
13	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-	-
14	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-	-
15	710215	Dep - Struct and Improv Distribution	-	-	-	-	-	-
16	710216	Dep - Struct and Improv Electrical	-	-	-	-	-	-
17	710217	Dep - Struct and Improv Propane	-	-	-	-	-	-
18	710218	Dep - Struct and Improv Municipal	-	-	-	-	-	-
19	710219	Dep - Struct and Improv Biomass	-	-	-	-	-	-
20	710220	Dep - Struct and Improv Office	774.60	3,660.99	4,435.59	-	(3,573.06) [11]	862.53
21	710221	Dep - Collecting Reservoirs	-	-	-	-	-	(4,466.79) [10]
22	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-	(3,604.26)
23	710223	Dep - Wells and Springs	10,265.00	-	10,265.00	-	-	49.46 [10]
24	710224	Dep - Infiltration Gallery	-	-	-	-	-	10,314.46
25	710225	Dep - Supply Mains	67.56	-	67.56	-	-	3.08 [10]
26	710226	Dep - Power Generation Equipment	-	-	-	-	-	70.64
27	710227	Dep - Electric Pump Equip Src Pump	5,313.72	6.62	5,320.34	-	-	131.18 [10]
28	710228	Dep - Electric Pump Equip WTP	18,883.86	-	18,883.86	-	-	5,451.53
29	710229	Dep - Electric Pump Equip Trans Dist	5,602.52	11.64	5,614.16	-	-	236.23 [10]
30	710230	Dep - Water Treatment Equipment	4,160.66	-	4,160.66	-	-	92.43 [10]
31	710231	Dep - Dist Resv and Standpipes	16,709.57	118.73	16,828.30	-	-	47.60 [10]
32	710232	Dep - Trans and Distr Mains	18,723.54	395.07	19,118.61	-	-	408.69 [10]
33	710233	Dep - Service Lines	15,334.49	9.15	15,343.64	-	-	17,236.99
34	710234	Dep - Meters	4,686.14	13.25	4,699.39	-	-	65.05 [10]
35	710235	Dep - Meter Installations	5,215.54	-	5,215.54	-	-	19,183.66
36	710236	Dep - Hydrants	4,088.73	0.43	4,089.16	-	-	602.69 [10]
37	710237	Dep - Backflow Prevention Devices	3.24	-	3.24	-	-	15.64 [10]
38	710238	Dep - Power Gen Equip Coll Plt	-	-	-	-	-	15.64
39	710239	Dep - Power Gen Equip Pump Plt	-	-	-	-	-	4,715.03
40	710240	Dep - Power Gen Equip Treat Plt	-	-	-	-	-	5,225.01
41	710241	Dep - Sewer Force Main	-	-	-	-	-	4,089.16
42	710242	Dep - Sewer Gravity Main	-	-	-	-	-	3.24
43	710243	Dep - Manholes	-	-	-	-	-	-
44	710244	Dep - Special Collection Structures	-	-	-	-	-	-
45	710245	Dep - Service to Customers	-	-	-	-	-	-
46	710246	Dep - Flow Measure Devices	-	-	-	-	-	-
47	710247	Dep - Flow Measure Install	-	-	-	-	-	-
48	710248	Dep - Receiving Wells	-	-	-	-	-	-
49	710249	Dep - Pumping Equip Pump Plt	-	-	-	-	-	-
50	710250	Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-
51	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-
52	710252	Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-
53	710253	Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	-
54	710254	Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-
55	710255	Dep - Plant Sewers Treatment Plt	-	-	-	-	-	-
56	710256	Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-
57	710257	Dep - Outfall Lines	-	-	-	-	-	-
58	710258	Dep - Reservoirs	-	-	-	-	-	-
59	710259	Dep - House Regulators	-	-	-	-	-	-
60	710260	Dep - House Regulatory Install	-	-	-	-	-	-
61	710261	Dep - Reuse Services	-	-	-	-	-	-
62	710262	Dep - Reuse Mtr/Installations	-	-	-	-	-	-
63	710263	Dep - Reuse Dist Reservoirs	-	-	-	-	-	-
64	710264	Dep - Reuse Transmission and Dist	-	-	-	-	-	-
65	710265	Dep - Processing Plant	-	-	-	-	-	-

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

Schedule B-21b  
Updated 10/08/21

Depreciation Expense											
66	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-		
67	710267	Dep - Other and Misc Equip Intangible Pnt	-	-	-	-	-	-	-		
68	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-		
69	710269	Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-		
70	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-		
71	710271	Dep - Other Tangible Plant	-	-	-	-	-	-	-		
72	710272	Dep - Other Plant Collection	-	-	-	-	-	-	-		
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-		
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-		
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-		
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-		
77	710277	Dep - Other Plant	-	-	-	-	-	-	-		
78	710278	Dep - Plant Alloc	-	-	-	-	-	-	-		
79	710279	Dep - Domestic Water	-	-	-	-	-	-	-		
80	710280	Dep - Irrigation Water	-	-	-	-	-	-	-		
81	710281	Dep - Geothermal	-	-	-	-	-	-	-		
82	710282	Dep - District Energy System	-	-	-	-	-	-	-		
83	710283	Dep - Concession	-	-	-	-	-	-	-		
84	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-		
85	710285	Dep - DES - Project Management	-	-	-	-	-	-	-		
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-		
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-		
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-		
89	710289	Dep - DES - Project Development	-	-	-	-	-	-	-		
90	710290	Dep - DES - Engineer	-	-	-	-	-	-	-		
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-		
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-		
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-		
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-		
95	710299	Dep - Land	-	-	-	-	-	-	-		
96	710301	Dep - Building	-	-	-	-	-	-	-		
97	710302	Dep - Leasehold Improvement	-	-	-	(1,133.16)	[11]	-	-		
98	710303	Dep - Office Furniture	418.56	1,282.83	1,701.39	-	568.23	(48.74)	[10]	519.49	
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	
100	710305	Dep - Stores Equipment	11.64	-	11.64	-	11.64	0.91	[10]	12.55	
101	710306	Dep - Lab Equipment	885.28	-	885.28	-	885.28	-	-	885.28	
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-	
103	710308	Dep - Tool Shop Equipment	4,814.52	32.10	4,846.62	(4.03)	[11]	4,842.58	(0.13)	[10]	4,842.45
104	710309	Dep - Power Operated Equipment	385.25	-	385.25	-	385.25	50.00	[10]	435.25	
105	710310	Dep - Communications Equipment	3,367.33	436.13	3,803.46	(457.28)	[11]	3,346.18	2,501.01	[10]	5,847.19
106	710311	Dep - Misc Equipment	21.12	-	21.12	-	21.12	-	-	21.12	
107	710401	Dep - Vehicles	-	31,227.85	31,227.85	(53.25)	[11]	31,174.60	(1,253.10)	[10]	29,921.50
108	710501	Dep - Computer Hardware	-	24,953.84	24,953.84	(24,953.84)	[11]	-	32.06	[10]	32.06
109	710502	Dep - Desktop/Laptop Computers	-	5.74	5.74	(5.74)	[11]	-	(52.94)	[10]	(52.94)
110	710503	Dep - Mainframe Computers	-	-	-	-	-	(41.56)	[10]	(41.56)	
111	710504	Dep - Mini Comp Wtr	-	1,224.82	1,224.82	(1,118.22)	[11]	106.60	534.23	[10]	640.83
112	710601	Dep - Computer Software	-	-	-	-	-	-	3,712.29	[10]	3,712.29
113	710602	Dep - Comp Systems	-	52.10	52.10	(52.10)	[11]	-	(552.06)	[10]	(552.06)
114	710603	Dep - Micro Systems	-	-	-	-	-	-	(32.69)	[10]	(32.69)
115		One Time - Per Books Adjustment	-	-	-	-	-	-	-	-	-
116		Pro-Forma Plant Depreciation Expense	-	-	-	-	-	-	-	-	-
117		<b>Total Depreciation Expense - Water</b>	<b>128,715.87</b>	<b>63,791.72</b>	<b>192,507.59</b>	<b>(31,350.67)</b>	<b>161,156.92</b>	<b>2,158.13</b>	<b>163,315.05</b>		

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

Schedule B-21b  
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Depreciation Expense

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]	
	Account	Description	Per Books - Direct [A]						Per Books - Allocated [B]
118	710201	Dep - Organization	324.48	293.33	617.81	617.81	-	617.81	
119	710202	Dep - Franchises	1,306.44	-	1,306.44	1,306.44	-	1,306.44	
120	710203	Dep - Struct and Improv General Plant	5,383.84	-	5,383.84	5,383.84	7.80 [10]	5,391.64	
121	710204	Dep - Struct and Improv Service Supplies	-	-	-	-	-	-	
122	710205	Dep - Struct and Improv Water Treat Plt	-	-	-	-	-	-	
123	710206	Dep - Struct and Improv Trans Dist Plt	-	-	-	-	-	-	
124	710207	Dep - Struct and Improv Collect Plant	20.70	-	20.70	20.70	-	20.70	
125	710208	Dep - Struct and Improv Pump Plant	34,503.36	4.01	34,507.37	34,507.37	-	34,507.37	
126	710209	Dep - Struct and Improv Treatment Plant	57,430.42	-	57,430.42	57,430.42	-	57,430.42	
127	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	
128	710211	Dep - Struct and Improv Reclaim Wtr Dist	49.56	-	49.56	49.56	-	49.56	
129	710212	Dep - Struct and Improv Production	-	-	-	-	-	-	
130	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	
131	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-	-	
132	710215	Dep - Struct and Improv Distribution	-	-	-	-	-	-	
133	710216	Dep - Struct and Improv Electrical	-	-	-	-	-	-	
134	710217	Dep - Struct and Improv Propane	-	-	-	-	-	-	
135	710218	Dep - Struct and Improv Municipal	-	-	-	-	-	-	
136	710219	Dep - Struct and Improv Biomass	-	-	-	-	-	-	
137	710220	Dep - Struct and Improv Office	1,059.60	2,556.56	3,616.16	(2,312.89) [11]	1,303.27	(3,794.80) [10]	(2,491.53)
138	710221	Dep - Collecting Reservoirs	-	-	-	-	-	-	
139	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-	-	
140	710223	Dep - Wells and Springs	-	-	-	-	-	-	
141	710224	Dep - Infiltration Gallery	-	-	-	-	-	-	
142	710225	Dep - Supply Mains	-	-	-	-	-	-	
143	710226	Dep - Power Generation Equipment	-	-	-	-	-	-	
144	710227	Dep - Electric Pump Equip Src Pump	-	-	-	-	-	-	
145	710228	Dep - Electric Pump Equip WTP	-	-	-	-	-	-	
146	710229	Dep - Electric Pump Equip Trans Dist	-	-	-	-	-	-	
147	710230	Dep - Water Treatment Equipment	-	-	-	-	-	-	
148	710231	Dep - Dist Resv and Standpipes	-	91.36	91.36	-	91.36	(2.05) [10]	89.31
149	710232	Dep - Trans and Distr Mains	-	302.13	302.13	-	302.13	(3.39) [10]	298.74
150	710233	Dep - Service Lines	-	-	-	-	-	-	
151	710234	Dep - Meters	-	-	-	-	-	-	
152	710235	Dep - Meter Installations	-	-	-	-	-	-	
153	710236	Dep - Hydrants	-	-	-	-	-	-	
154	710237	Dep - Backflow Prevention Devices	-	-	-	-	-	-	
155	710238	Dep - Power Gen Equip Coll Plt	-	-	-	-	-	-	
156	710239	Dep - Power Gen Equip Pump Plt	4,182.60	-	4,182.60	-	4,182.60	-	4,182.60
157	710240	Dep - Power Gen Equip Treat Plt	-	-	-	-	-	-	
158	710241	Dep - Sewer Force Main	3,344.38	-	3,344.38	-	3,344.38	305.90 [10]	3,650.28
159	710242	Dep - Sewer Gravity Main	55,719.37	-	55,719.37	-	55,719.37	496.13 [10]	56,215.50
160	710243	Dep - Manholes	738.60	-	738.60	-	738.60	-	738.60
161	710244	Dep - Special Collection Structures	7.80	-	7.80	-	7.80	-	7.80
162	710245	Dep - Service to Customers	1,448.45	-	1,448.45	-	1,448.45	687.36 [10]	2,135.81
163	710246	Dep - Flow Measure Devices	554.64	-	554.64	-	554.64	-	554.64
164	710247	Dep - Flow Measure Install	-	-	-	-	-	-	-
165	710248	Dep - Receiving Wells	-	-	-	-	-	-	-
166	710249	Dep - Pumping Equip Pump Plt	96,949.11	-	96,949.11	-	96,949.11	9.82 [10]	96,958.93
167	710250	Dep - Pumping Equip Reclaim WTP	295.28	-	295.28	-	295.28	8,257.56 [10]	8,552.84
168	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-
169	710252	Dep - Treat/Disp Equip Lagoon	1.44	-	1.44	-	1.44	-	1.44
170	710253	Dep - Treat/Disp Equip Trt Plt	69,590.93	-	69,590.93	-	69,590.93	134.82 [10]	69,725.75
171	710254	Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-
172	710255	Dep - Plant Sewers Treatment Plt	9,778.64	-	9,778.64	-	9,778.64	106.41 [10]	9,885.05
173	710256	Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-
174	710257	Dep - Outfall Lines	153.84	-	153.84	-	153.84	-	153.84
175	710258	Dep - Reservoirs	-	-	-	-	-	-	-
176	710259	Dep - House Regulators	-	-	-	-	-	-	-
177	710260	Dep - House Regulatory Install	-	-	-	-	-	-	-
178	710261	Dep - Reuse Services	-	-	-	-	-	-	-
179	710262	Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-
180	710263	Dep - Reuse Dist Reservoirs	55.32	-	55.32	-	55.32	-	55.32
181	710264	Dep - Reuse Transmission and Dist	48.80	-	48.80	-	48.80	-	48.80
182	710265	Dep - Processing Plant	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 384  
Summary of Rate Case Adjustments  
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Schedule B-21b  
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Depreciation Expense									
183	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-
184	710267	Dep - Other and Misc Equip Intangible Pnt	-	-	-	-	-	-	-
185	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-
186	710269	Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-
187	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-
188	710271	Dep - Other Tangible Plant	-	-	-	-	-	-	-
189	710272	Dep - Other Plant Collection	(4.44)	-	(4.44)	-	(4.44)	-	(4.44)
190	710273	Dep - Other Plant Pump	58.80	-	58.80	-	58.80	-	58.80
191	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-
192	710275	Dep - Other Plant Reclaim Water Trt	129.72	-	129.72	-	129.72	79.57 [10]	209.29
193	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-
194	710277	Dep - Other Plant	-	-	-	-	-	-	-
195	710278	Dep - Plant Alloc	-	-	-	-	-	-	-
196	710279	Dep - Domestic Water	-	-	-	-	-	-	-
197	710280	Dep - Irrigation Water	-	-	-	-	-	-	-
198	710281	Dep - Geothermal	-	-	-	-	-	-	-
199	710282	Dep - District Energy System	-	-	-	-	-	-	-
200	710283	Dep - Concession	-	-	-	-	-	-	-
201	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-
202	710285	Dep - DES - Project Management	-	-	-	-	-	-	-
203	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-
204	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-
205	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-
206	710289	Dep - DES - Project Development	-	-	-	-	-	-	-
207	710290	Dep - DES - Engineer	-	-	-	-	-	-	-
208	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-
209	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-
210	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-
211	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-
212	710299	Dep - Land	-	-	-	-	-	-	-
213	710301	Dep - Building	-	-	-	-	-	-	-
214	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-
215	710303	Dep - Office Furniture	140.16	904.79	1,044.95	(733.52) [11]	311.43	(49.13) [10]	262.31
216	710304	Dep - Office Equipment	-	-	-	-	-	-	-
217	710305	Dep - Stores Equipment	41.28	-	41.28	-	41.28	2.47 [10]	43.75
218	710306	Dep - Lab Equipment	414.00	-	414.00	-	414.00	-	414.00
219	710307	Dep - Rental Equipment	-	-	-	-	-	-	-
220	710308	Dep - Tool Shop Equipment	765.36	26.18	791.54	(2.60) [11]	788.94	(0.13) [10]	788.81
221	710309	Dep - Power Operated Equipment	4,743.43	-	4,743.43	-	4,743.43	-	4,743.43
222	710310	Dep - Communications Equipment	249.97	303.45	553.42	(295.99) [11]	257.43	379.63 [10]	637.05
223	710311	Dep - Misc Equipment	529.61	-	529.61	-	529.61	27.10 [10]	556.71
224	710401	Dep - Vehicles	-	31,801.28	31,801.28	(51.77) [11]	31,749.51	(1,271.01) [10]	30,478.50
225	710501	Dep - Computer Hardware	-	25,409.96	25,409.96	(25,409.96) [11]	-	32.67 [10]	32.67
226	710502	Dep - Desktop/Laptop Computers	-	5.79	5.79	(5.79) [11]	-	(53.93) [10]	(53.93)
227	710503	Dep - Mainframe Computers	-	-	-	-	-	(41.88) [10]	(41.88)
228	710504	Dep - Mini Comp Wtr	-	1,247.03	1,247.03	(1,139.11) [11]	107.92	(21.39) [10]	86.53
229	710601	Dep - Computer Software	-	-	-	-	-	3,782.99 [10]	3,782.99
230	710602	Dep - Comp Systems	-	52.93	52.93	(52.93) [11]	-	(543.72) [10]	(543.72)
231	710603	Dep - Micro Systems	-	-	-	-	-	(32.91) [10]	(32.91)
232		One Time - Per Books Adjustment	-	-	-	-	-	-	-
233		Pro-Forma Plant Depreciation Expense	-	-	-	-	-	30,397.00 [10]	30,397.00
234		<b>Total Depreciation Expense - Sewer</b>	<b>350,015.49</b>	<b>62,998.80</b>	<b>413,014.29</b>	<b>(30,004.56)</b>	<b>383,009.73</b>	<b>38,892.89</b>	<b>421,902.62</b>

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

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

Schedule B-22b  
Updated 10/08/21

Plant Acquisition Adjustment- Amortization Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books -		Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated		Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	710901	Dep - Purchase Acquisition Adjustments	11,687.58	(15.67)	11,671.91	-	-	11,671.91	-	11,671.91
2										
3		Total PAA Water Expense expense	11,687.58	(15.67)	11,671.91	-	-	11,671.91	-	11,671.91

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books -		Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated		Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	710901	Dep - Purchase Acquisition Adjustments	30,229.20	-	30,229.20	-	-	30,229.20	-	30,229.20
5										
6		Total PAA Sewer Expense expense	30,229.20	-	30,229.20	-	-	30,229.20	-	30,229.20

Column Calculations:

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

Carolina Water Service, Inc. of North Carolina  
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Summary of Rate Case Adjustments  
Test Year: March 31, 2021

Schedule B-23b  
Updated 10/08/21

Contribution-In-Aid-Of-Construction - Amortization Expense

Line No	Account	Description	Per Books -	Per Books - Allocated	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
			Direct			Per Books Adjustment				
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	-
2	720002	Amort CIAC - Franchises	-	-	-	-	-	-	-	-
3	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-
4	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
6	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
7	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-
8	720008	Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-
9	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
10	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-
11	720011	Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-
12	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	64.74	64.74
13	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	253.94	253.94
14	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
15	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-
16	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-
17	720017	Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-
18	720018	Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-
19	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-
21	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-
22	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-
23	720023	Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-
24	720024	Amort CIAC - Trans and Distr Mains	(518.40)	-	(518.40)	-	-	(518.40)	-	(518.40)
25	720025	Amort CIAC - Service Lines	(484.92)	-	(484.92)	-	-	(484.92)	-	(484.92)
26	720026	Amort CIAC - Meters	-	-	-	-	-	-	-	-
27	720027	Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-
28	720028	Amort CIAC - Hydrants	(178.92)	(1,226.14)	(1,405.06)	-	-	(1,405.06)	(1,116.70)	(2,521.76)
29	720029	Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-
30	720030	Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-
31	720031	Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
32	720032	Amort CIAC - Office Structure	-	-	-	-	-	-	-	-
33	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	30.80	30.80
34	720034	Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-
35	720035	Amort CIAC - Other Tangible Plant	(28,411.56)	-	(28,411.56)	-	-	(28,411.56)	22.95	(28,388.61)
36	720036	Amort CIAC - Tap Fee	(6,378.04)	-	(6,378.04)	-	-	(6,378.04)	187.28	(6,190.76)
37	720037	Amort CIAC - Management Fee	-	-	-	-	-	-	17.08	17.08
38	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
39	720039	Amort CIAC - Res Cap Fee	-	-	-	-	-	-	539.47	539.47
40	720040	Amort CIAC - Plant Mod Fee	(2,120.52)	-	(2,120.52)	-	-	(2,120.52)	171.72	(1,948.80)
41	720041	Amort CIAC - Plant Meter Fee	(285.27)	-	(285.27)	-	-	(285.27)	795.56	510.29
42	720042	Amort CIAC - Sewer Force Main	-	-	-	-	-	-	6.25	6.25
43	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-	-	-	2.84	2.84
44	720044	Amort CIAC - Manholes	-	-	-	-	-	-	20.16	20.16
45	720045	Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
46	720046	Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-
47	720047	Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
48	720048	Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
49	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
50	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
51	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
52	720052	Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-

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

Schedule B-23b  
Updated 10/08/21

Contribution-In-Aid-Of-Construction - Amortization Expense									
53	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	
54	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	
55	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	
56	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	
57	720057	Amort CIAC - Outfall Lines	-	-	-	-	-	-	
58	720058	Amort CIAC - Stores Equipment	-	-	-	-	-	-	
59	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	
60	720060	Amort CIAC - Communication Equipment	-	-	-	-	-	-	
61	720061	Amort CIAC - Reuse Services	-	-	-	-	-	-	
62	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	
63	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-	-	
64	720064	Amort CIAC - Capital	-	-	-	-	-	-	
65	720065	Amort CIAC - Commercial Concession	-	-	-	-	-	-	
66	720066	Amort CIAC - Developer	-	-	-	-	-	-	
67	720067	Amort CIAC - Post Oct 97	-	-	-	-	-	-	
68	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-	-	
69	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	
70	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	
71	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	
76	720076	Amort CIAC - Residential	-	-	-	-	-	-	
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	
79	720079	Amort CIAC - Land	-	-	-	-	-	-	
80		Total Water CIAC Amort Expense	<u>(38,377.63)</u>	<u>(1,226.14)</u>	<u>(39,603.77)</u>	<u>-</u>	<u>(39,603.77)</u>	<u>996.09</u>	<u>(38,607.68)</u>



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

Schedule B-23b  
Updated 10/08/21

Contribution-In-Aid-Of-Construction - Amortization Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer

Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
81	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	-
82	720002	Amort CIAC - Franchises	-	-	-	-	-	-	(2.56)	(2.56)
83	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	(6.78)	(6.78)
84	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
85	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
86	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
87	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-
88	720008	Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-
89	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
90	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-
91	720011	Amort CIAC - Structure/Improvement Generator Plant	(110,535.60)	-	(110,535.60)	-	-	(110,535.60)	-	(110,535.60)
92	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	2,300.00	2,300.00
93	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	4,961.30	4,961.30
94	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
95	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-
96	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	5,168.11	5,168.11
97	720017	Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-
98	720018	Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-
99	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-
100	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	2.29	2.29
101	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	8,257.56	8,257.56
102	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-
103	720023	Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-
104	720024	Amort CIAC - Trans and Distr Mains	-	-	-	-	-	-	53.93	53.93
105	720025	Amort CIAC - Service Lines	-	-	-	-	-	-	-	-
106	720026	Amort CIAC - Meters	-	-	-	-	-	-	141.74	141.74
107	720027	Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-
108	720028	Amort CIAC - Hydrants	-	-	-	-	-	-	-	-
109	720029	Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-
110	720030	Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-
111	720031	Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
112	720032	Amort CIAC - Office Structure	-	-	-	-	-	-	-	-
113	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
114	720034	Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-
115	720035	Amort CIAC - Other Tangible Plant	-	-	-	-	-	-	-	-
116	720036	Amort CIAC - Tap Fee	(9,766.82)	-	(9,766.82)	-	-	(9,766.82)	-	(9,766.82)
117	720037	Amort CIAC - Management Fee	-	-	-	-	-	-	-	-
118	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
119	720039	Amort CIAC - Res Cap Fee	(17,570.14)	-	(17,570.14)	-	-	(17,570.14)	-	(17,570.14)
120	720040	Amort CIAC - Plant Mod Fee	(5,835.96)	-	(5,835.96)	-	-	(5,835.96)	-	(5,835.96)
121	720041	Amort CIAC - Plant Meter Fee	-	-	-	-	-	-	-	-
122	720042	Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-
123	720043	Amort CIAC - Sewer Gravity Main	(1,196.28)	-	(1,196.28)	-	-	(1,196.28)	-	(1,196.28)
124	720044	Amort CIAC - Manholes	-	-	-	-	-	-	-	-
125	720045	Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
126	720046	Amort CIAC - Service to Customers	-	-	-	-	-	-	42.33	42.33
127	720047	Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
128	720048	Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
129	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
130	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
131	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
132	720052	Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-
133	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-

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

Schedule B-23b  
Updated 10/08/21

Contribution-In-Aid-Of-Construction - Amortization Expense									
134	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	
135	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	
136	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	
137	720057	Amort CIAC - Outfall Lines	-	-	-	-	-	-	
138	720058	Amort CIAC - Stores Equipment	-	-	-	-	-	-	
139	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	
140	720060	Amort CIAC - Communication Equipment	-	-	-	-	-	-	
141	720061	Amort CIAC - Reuse Services	-	-	-	-	-	-	
142	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	
143	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-	-	
144	720064	Amort CIAC - Capital	-	-	-	-	-	-	
145	720065	Amort CIAC - Commercial Concession	-	-	-	-	-	-	
146	720066	Amort CIAC - Developer	-	-	-	-	-	-	
147	720067	Amort CIAC - Post Oct 97	-	-	-	-	-	-	
148	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-	-	
149	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	
150	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	
151	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	
152	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	
153	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	
154	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	
155	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	
156	720076	Amort CIAC - Residential	-	-	-	-	-	-	
157	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	
158	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	
159	720079	Amort CIAC - Land	-	-	-	-	-	-	
160		<b>Total Sewer CIAC Amort Expense</b>	<u>(144,904.80)</u>	<u>-</u>	<u>(144,904.80)</u>	<u>-</u>	<u>(144,904.80)</u>	<u>20,917.92</u>	<u>(123,986.88)</u>

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

Investment Tax Credit - Amortization Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	920003	Investment Tax Credit Amortization	-	-	-	-	-	-	-	-
2										
3		<b>Total Water ITC Amort Exp</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	920003	Investment Tax Credit Amortization	-	-	-	-	-	-	-	-
5										
6		<b>Total Sewer ITC Amort Exp</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Column Calculations:

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

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

Schedule B-25b  
Updated 10/08/21

Taxes other than Income

Line No	Account	Description	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Direct	Allocated	Total	Pro- Forma	Proforma
			Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	641100	FICA	9,095.38	15,576.35	24,671.73	-	(4,849.70) [11]	19,822.03	12,915.93 [15]	32,737.96
2	641200	Payroll Tax	-	-	-	-	-	-	-	-
3	641300	Employer Health Tax	-	-	-	-	-	-	-	-
4	642100	Federal Unemployment Tax	125.13	50.16	175.29	-	43.38 [11]	218.67	30.16 [15]	248.83
5	642200	State Unemployment Tax	277.91	162.53	440.44	-	100.42 [11]	540.86	241.07 [15]	781.93
6	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-
7		Total Water Payroll Taxes	<u>9,498.42</u>	<u>15,789.04</u>	<u>25,287.46</u>	<u>-</u>	<u>(4,705.90)</u>	<u>20,581.56</u>	<u>13,187.16</u>	<u>33,768.72</u>
8	643100	Franchise Taxes	-	61.13	61.13	-	(58.47) [11]	2.66	-	2.66
9	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-
10	643300	Personal Property Taxes	1,384.94	1,437.09	2,822.03	-	-	2,822.03	-	2,822.03
11	643400	Real Estate Taxes	12,503.31	1,274.24	13,777.55	-	(1,189.49) [11]	12,588.05	-	12,588.05
12	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
13	643600	Utility/Commission Taxes	372.25	-	372.25	(372.25) [26]	-	-	2,472.00 [26]	2,472.00
14	643700	Other General Taxes	493.79	9,162.48	9,656.27	-	(2,018.47) [11]	7,637.80	-	7,637.80
15		Total Property and Other Tax Expense	<u>14,754.29</u>	<u>11,934.94</u>	<u>26,689.23</u>	<u>(372.25)</u>	<u>(3,266.44)</u>	<u>23,050.54</u>	<u>2,472.00</u>	<u>25,522.54</u>
16		<b>Total TOTII - Water (L8+L18)</b>	<b>24,252.71</b>	<b>27,723.98</b>	<b>51,976.69</b>	<b>(372.25)</b>	<b>(7,972.34)</b>	<b>43,632.10</b>	<b>15,659.16</b>	<b>59,291.26</b>

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

Schedule B-25b  
Updated 10/08/21

Taxes other than Income

Line No	Account	Description	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books					
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
17	641100	FICA	9,074.57	15,892.55	24,967.12	-	(4,652.03) [11]	20,315.09	13,159.95 [15]	33,475.04
18	641200	Payroll Tax	-	-	-	-	-	-	-	-
19	641300	Employer Health Tax	-	-	-	-	-	-	-	-
20	642100	Federal Unemployment Tax	104.34	51.11	155.45	-	41.27 [11]	196.72	57.71 [15]	254.43
21	642200	State Unemployment Tax	241.29	166.53	407.82	-	93.68 [11]	501.50	298.04 [15]	799.54
22	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-
23		Total Sewer Payroll Taxes	<u>9,420.20</u>	<u>16,110.19</u>	<u>25,530.39</u>	<u>-</u>	<u>(4,517.08)</u>	<u>21,013.31</u>	<u>13,515.70</u>	<u>34,529.01</u>
24	643100	Franchise Taxes	-	62.31	62.31	-	(59.26) [11]	3.05	-	3.05
25	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-
26	643300	Personal Property Taxes	-	1,465.08	1,465.08	-	-	1,465.08	-	1,465.08
27	643400	Real Estate Taxes	-	1,283.89	1,283.89	-	(1,213.39) [11]	70.50	-	70.50
28	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
29	643600	Utility/Commission Taxes	685.35	-	685.35	(685.35) [26]	-	-	3,496.00 [26]	3,496.00
30	643700	Other General Taxes	-	9,241.17	9,241.17	-	(2,052.20) [11]	7,188.96	-	7,188.96
31		Total Property and Other Tax Expense	<u>685.35</u>	<u>12,052.45</u>	<u>12,737.80</u>	<u>(685.35)</u>	<u>(3,324.86)</u>	<u>8,727.59</u>	<u>3,496.00</u>	<u>12,223.59</u>
32		Total TOTI - Sewer (L28+L38)	10,105.55	28,162.64	38,268.19	(685.35)	(7,841.94)	29,740.90	17,011.70	46,752.60

Column Calculations:

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

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

Schedule B-26b  
Updated 10/08/21

Income Taxes

Bradfield Farms/Fairfield Harbour/Treasure Cove - Water				
Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
1	Operating Revenues	1,410,044.93	491,425.07	1,901,470.00
2				
3	<b>Operating Deductions:</b>			
4	Maintenance expenses	363,407.21		363,407.21
5	General expenses	1,025,958.37		1,025,958.37
6	Depreciation expense	163,315.05		163,315.05
7	Amortization of PAA	11,671.91		11,671.91
8	TOTI	56,819.26	2,472.00	59,291.26
9	Amortization of ITC	-		-
10	Amortization of CIAC	(38,607.68)		(38,607.68)
11	Interest expense	171,775.49	(88,428.88)	83,346.61
12	Total Operating Deductions	1,754,339.62	(85,956.88)	1,668,382.74
13	Taxable Income State (Line 1 minus Line 12)	(344,294.69)	577,381.95	233,087.26
14	State Income Tax (Line 13 multiplied by 2.5%)	(8,607.37)	14,434.55	5,827.18
15	Federal Taxable Income (Line 13 minus Line 14)	(335,687.32)	562,947.40	227,260.08
16		-		-
17	Federal Taxable Income ( Line 15 minus Line 16)	(335,687.32)	562,947.40	227,260.08
18	Federal Income Tax (Line 17 multiplied by 21%)	(70,494.34)	118,218.96	47,724.62
19	Net Amount (Line 17 minus Line 18)	(265,192.98)	444,728.45	179,535.46
20	Add: Interest Expense	171,775.49	(88,428.88)	83,346.61
21	Net Income for Return	(93,417.49)	356,299.57	262,882.07

Carolina Water Service, Inc. of North Carolina  
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Schedule B-26b  
Updated 10/08/21

Income Taxes

Bradfield Farms / Fairfield Harbour / Treasure Cove -  
Sewer

Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
22	Operating Revenues	2,286,662.06	402,234.94	\$2,688,897
23	<b>Operating Deductions:</b>			
24	Maintenance expenses	361,330.88		361,330.88
25	General expenses	1,062,566.38		1,062,566.38
26	Depreciation expense	421,902.62		421,902.62
27	Amortization of PAA	30,229.20		30,229.20
28	TOTI	43,256.60	3,496.00	46,752.60
29	Amortization of ITC	-		-
30	Amortization of CIAC	(123,986.88)		(123,986.88)
31	Interest expense	151,212.02	83,234.97	234,446.99
32	Total Operating Deductions	1,946,510.81	86,730.97	2,033,241.78
33	Taxable Income State (Line 22 minus Line 32)	340,151.25	315,503.98	655,655.22
34	State Income Tax (Line 33 multiplied by 2.5%)	8,503.78	7,887.60	16,391.38
35	Federal Taxable Income (Line 33 minus Line 34)	331,647.46	307,616.38	639,263.84
36		-		-
37	Federal Taxable Income (Line 35 minus Line 36)	331,647.46	307,616.38	639,263.84
38	Federal Income Tax (Line 37 multiplied by 21%)	69,645.97	64,599.44	134,245.41
39	Net Amount (Line 37 minus Line 38)	262,001.50	243,016.94	505,018.43
40	Add: Interest Expense	151,212.02	83,234.97	234,446.99
41	Net Income for Return	413,213.52	326,251.90	739,465.42

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Schedule D-1b

Required Return & Cost of Debt

Line No.	Item	Capital Structure [A]	Cost Rates [B]	Retention Factor [C]	Gross Revenue Effect [D]
<b><u>Rate Base Factor - Water Operations</u></b>					
1	Debt	50.57% [1]	4.76% [2]	0.998700	0.024124
2	Equity	49.43% [1]	10.50% [2]	0.769248	0.067464
3	Total	<u>100.00%</u>			<u>0.091588</u>
<b><u>Rate Base Factor - Sewer Operations</u></b>					
4	Debt	50.57% [1]	4.76% [2]	0.998700	0.024124
5	Equity	49.43% [1]	10.50% [2]	0.769248	0.067464
6	Total	<u>100.00%</u>			<u>0.091588</u>
8		Water	Sewer		
9		Operations	Operations		
10		[E]	[F]		
<b><u>Net Income Factor:</u></b>					
11	Total revenue	1.000000	1.000000		
12	Gross receipts tax (L12 x statutory rat	0.000000	0.000000		
13	Regulatory fee (L12 x .130%)	0.001300	0.001300		
14	Balance (L12 - L13 - L14)	0.998700	0.998700		
15	State income tax (L12 x 2.5%)	0.024968	0.024968		
16	Balance (L15 - L16)	0.973732	0.973732		
17	Federal income tax (L17 x 21%)	0.204484	0.204484		
18	Retention factor (L17 - L18)	<u>0.769248</u>	<u>0.769248</u>		
19					

Column Calculations:

[A]- Company's capital structure, updated as of August 31, 2021

[B]- Company's cost of debt and required return on equity, updated as of August 31, 2021

[C]- Column [E] Line 15, and 19 respectively

[D]- Column [A] multiplied by Column [B] divided by Column [C]

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Schedule D-2b

Rate Base Return

field Farms / Fairfield Harbour / Treasure Cove - Water

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income
		(a)	(b)	(c)	(d)	(e)
1	<b>Present Rates:</b>					
2	Debt	50.57%	1,749,606	4.76%	2.41%	\$83,384
3	Equity	49.43%	1,709,861	-10.34%	-5.11%	(\$176,801)
4	Total	<u>100.00%</u>	<u>\$3,459,467</u>		<u>-2.70%</u>	<u>(\$93,418)</u>
	<b>Company Proposed Rates:</b>					
5	Debt	50.57%	1,749,606	4.76%	2.41%	\$83,347
6	Equity	49.43%	1,709,861	10.50%	5.18%	\$179,535
7	Total	<u>100.00%</u>	<u>\$3,459,467</u>		<u>7.59%</u>	<u>\$262,882</u>

field Farms / Fairfield Harbour / Treasure Cove - Sewer

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income
		(a)	(b)	(c)	(d)	(e)
8	<b>Present Rates:</b>					
9	Debt	50.57%	4,921,494	4.76%	2.41%	\$234,522
10	Equity	49.43%	4,809,698	3.72%	1.84%	\$178,692
11	Total	<u>100.00%</u>	<u>\$9,731,192</u>		<u>4.25%</u>	<u>\$413,214</u>
	<b>Company Proposed Rates:</b>					
12	Debt	50.57%	\$4,921,494	4.76%	2.41%	\$234,447
13	Equity	49.43%	4,809,698	10.50%	5.18%	\$505,018
14	Total	<u>100.00%</u>	<u>\$9,731,192</u>		<u>7.59%</u>	<u>\$739,465</u>

Carolina Water Service, Inc. of North Carolina  
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Schedule D-3b

Total Revenue Requirement

Bradfield Farms / Fairfield Harbour / Treasure Cove - Wat				
Line No.	Description	Amount	Retention Factor	Revenue Requirement
		[A]	[B]	[C]
	<u>Operating revenue deductions:</u>			
1	Maintenance expenses	363,407.21		
2	General expenses	1,025,958.37		
3	Depreciation expense	163,315.05		
4	Amortization of CIAC	(38,607.68)		
5	Amortization of PAA	11,671.91		
6	Amortization of ITC	0.00		
7	TOTI	56,819.26		
8	Total operating revenue deductions	<u>1,582,564.13</u>	0.998700	1,584,624
9	<u>Net operating income for a return:</u>			
10	Debt service return	83,346.61	0.998700	83,455
11	Equity return	179,535.42	0.769248	233,391
12				
13				
14	Adjustment for revenues not subject to GRT	0	0.998700	<u>0</u>
15				
16	Revenue requirement			<u>\$1,901,470</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sew				
Line No.	Description	Amount	Retention Factor	Revenue Requirement
		[A]	[B]	[C]
	<u>Operating revenue deductions:</u>			
17	Maintenance expenses	361,331		
18	General expenses	1,062,566		
19	Depreciation expense	421,903		
20	Amortization of CIAC	(123,987)		
21	Amortization of PAA	30,229		
22	Amortization of ITC	-		
23	TOTI	43,257		
24	Total operating revenue deductions	<u>\$1,795,299</u>	0.998700	1,797,636
25				
26	<u>Net operating income for a return:</u>			
27	Debt service return	234,447	0.998700	234,752
28	Equity return	505,018	0.769248	656,509
29				
30				
31	Adjustment for revenues not subject to GRT	0	0.998700	<u>0</u>
32				
33	Revenue requirement			<u>\$2,688,897</u>

Carolina Water Service, Inc. of North Carolina  
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Schedule D-4b

Service Revenue Requirement

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water		
Line No.	Item	Amount
		[A]
1	Revenues	1.0000
2	Plus: Forfeited discounts	0.0029
3	Revenues with forfeited discounts	1.0029
4	Uncollectible accounts	(0.0240)
5	Service revenue	0.9788
6	Total revenue requirement	1,901,470.00
7	Less: Misc rev less forfeited discounts	(7,131.68)
8	Revenues excl misc revenues	1,894,338.32
9	Retention factor	0.9788
10	Service revenues	1,935,314.00

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer		
11	Revenues	1.0000
12	Plus: Forfeited discounts	0.0024
13	Revenues with forfeited discounts	1.0024
14	Uncollectible accounts	(0.0067)
15	Service revenue	0.9957
16	Total revenue requirement	\$2,688,897
17	Less: Misc rev less forfeited discounts	(6,376.17)
18	Revenues excl misc revenues	2,682,520.83
19	Retention factor	0.9957
20	Service revenues	2,694,146.00