

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Schedule B: Supporting Schedules  
CWS - NC Uniform

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-1a  
Updated 09/19/2022

			CWS - NC Uniform											
Water Operating Revenues			Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement	
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
1	Service Revenue		19,962,711.33	2,853,462.72 [14]	22,816,174.05	1,996,968.95	24,813,143.00	3,925,357.95	26,741,532.00	1,516,663.00	28,258,195.00	1,292,020.00	29,550,215.00	
2	Miscellaneous Revenue		90,390.44		90,390.44		90,390.44	-	90,390.44	-	90,390.44	-	90,390.44	
2	Forfeited Discounts		(242.95)	242.95 [16]	-	77,168.87	77,168.87	83,166.16	83,166.16	4,716.82	87,882.99	4,018.18	91,901.17	
3	Uncollectible Accounts		(337,867.05)	114,971.90 [15]	(222,895.16)	(19,508.74)	(242,403.89)	(38,347.50)	(261,242.66)	(14,816.54)	(276,059.20)	(12,621.97)	(288,681.17)	
4														
5		Total Operating Revenues - Water	19,714,991.77	2,968,677.57	22,683,669.33	2,054,629.09	24,738,298.42	3,970,176.61	26,653,845.95	1,506,563.28	28,160,409.23	1,283,416.21	29,443,825.44	

			CWS - NC Uniform											
Sewer Operating Revenues			Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement	
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
6	Service Revenue		16,289,380.32	1,270,571.97 [14]	17,559,952.29	2,039,357.71	19,599,310.00	3,691,777.71	21,251,730.00	1,878,080.00	23,129,810.00	1,573,385.00	24,703,195.00	
7	Miscellaneous Revenue		73,544.50		73,544.50		73,544.50	-	73,544.50	-	73,544.50	-	73,544.50	
7	Forfeited Discounts		(197.68)	197.68 [16]	-	47,234.34	47,234.34	51,216.67	51,216.67	4,526.17	55,742.84	3,791.86	59,534.70	
8	Uncollectible Accounts		(16,285.91)	(155,260.30) [15]	(171,546.22)	(19,922.84)	(191,469.06)	(36,065.62)	(207,611.83)	(18,347.29)	(225,959.12)	(15,370.67)	(241,329.79)	
9														
10		Total Operating Revenues - Sewer	16,346,441.23	1,115,509.34	17,461,950.57	2,066,669.20	19,528,619.78	3,706,928.76	21,168,879.33	1,864,258.88	23,033,138.22	1,561,806.19	24,594,944.41	

Operating Revenues

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-2a  
Updated 09/19/2022

Uncollectible Accounts		CWS - NC Uniform		
Line No.	Description	Water [A]	Sewer [B]	Total [C]
<b>Test Year</b>				
1	Test Year / Present Service Revenues	19,962,711.33	16,289,380.32	36,252,091.65
2	Per Books Uncollectible Accounts	\$ (337,867)	\$ (16,286)	\$ (354,153)
3	Uncollectible % (L2/L1)	-1.69%	-0.10%	-0.98%
<b>Present Rate</b>				
4	Present Rate Proposed Service Revenues	22,816,174.05	17,559,952.29	
5	Present Rate Uncollectible % (L3)	-0.98%	-0.98%	
6	Present Rate Uncollectible Accounts (L4*L5)	\$ (222,895)	\$ (171,546)	\$ (394,441)
<b>Base Case</b>				
7	Base Case Proposed Service Revenues	24,813,143.00	19,599,310.00	
8	Base Case Uncollectible % (L3)	-0.98%	-0.98%	
9	Base Case Uncollectible Accounts (L7*L8)	\$ (242,404)	\$ (191,469)	\$ (433,873)
<b>WSIP Year 1</b>				
10	WSIP Year 1 Proposed Service Revenues	26,741,532.00	21,251,730.00	
11	WSIP Year 1 Uncollectible % (L3)	-0.98%	-0.98%	
12	WSIP Year 1 Uncollectible Accounts (L10*L11)	\$ (261,243)	\$ (207,612)	\$ (468,854)
<b>WSIP Year 2</b>				
13	WSIP Year 2 Proposed Service Revenues	28,258,195.00	23,129,810.00	
14	WSIP Year 2 Uncollectible % (L3)	-0.98%	-0.98%	
15	WSIP Year 2 Uncollectible Accounts (L13*L14)	\$ (276,059)	\$ (225,959)	\$ (502,018)
<b>WSIP Year 3</b>				
16	WSIP Year 3 Base Case Proposed Service Revenues	29,550,215.00	24,703,195.00	
17	WSIP Year 3 Uncollectible % (L3)	-0.98%	-0.98%	
18	WSIP Year 3 Uncollectible Accounts (L16*L17)	\$ (288,681)	\$ (241,330)	\$ (530,011)

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-3a  
Updated 09/19/2022

Forfeited Discounts		CWS - NC Uniform		
Line No.	Description	Water [A]	Sewer [B]	Total [C]
<b>Test Year</b>				
1	Test Year Service Revenues	19,962,711.33	16,289,380.32	36,252,091.65
2	Per Books Forfeited Discounts	\$ (243)	\$ (198)	\$ (441)
3	Forfeited Discounts % (L2/L1)	0.00%	0.00%	
<b>Present Rate</b>				
4	Present Rate Service Revenues as Adjusted	22,816,174.05	17,559,952.29	
5	Present Rate Forfeited Discounts % (L3)	0.00%	0.00%	
6	Present Rate Forfeited Discounts Accounts (L4*L5)	\$ -	\$ -	\$ -
7	Present Rate Forfeited Discounts Adjustment (L6-L2)	\$ 243	\$ 198	\$ 441
<b>Base Case</b>				
8	Base Case Proposed Service Revenues	24,813,143.00	19,599,310.00	
9	Base Case Forfeited Discounts % (Note 1)	0.311%	0.241%	
10	Base Case Forfeited Discounts Accounts (L8*L9)	\$ 77,169	\$ 47,234	\$ 124,403
11	Base Case Forfeited Discounts Adjustment (L10-L6)	\$ 77,169	\$ 47,234	\$ 124,403
<b>WSIP Year 1</b>				
12	WSIP Year 1 Proposed Service Revenues	26,741,532.00	21,251,730.00	
13	WSIP Year 1 Forfeited Discounts % (Note 1)	0.311%	0.241%	
14	WSIP Year 1 Forfeited Discounts Accounts (L12*L13)	\$ 83,166	\$ 51,217	\$ 134,383
15	WSIP Year 1 Forfeited Discounts Adjustment (L14-L10)	\$ 5,997	\$ 3,982	\$ 9,980
<b>WSIP Year 2</b>				
16	WSIP Year 2 Proposed Service Revenues	28,258,195.00	23,129,810.00	
17	WSIP Year 2 Forfeited Discounts % (Note 1)	0.311%	0.241%	
18	WSIP Year 2 Forfeited Discounts Accounts (L16*L17)	\$ 87,883	\$ 55,743	\$ 143,626
19	WSIP Year 2 Forfeited Discounts Adjustment (L18-L14)	\$ 4,717	\$ 4,526	\$ 9,243
<b>WSIP Year 3</b>				
20	WSIP Year 3 Base Case Proposed Service Revenues	29,550,215.00	24,703,195.00	
21	WSIP Year 3 Forfeited Discounts % (Note 1)	0.311%	0.241%	
22	WSIP Year 3 Forfeited Discounts Accounts (L20*L21)	\$ 91,901	\$ 59,535	\$ 151,436
23	WSIP Year 3 Forfeited Discounts Adjustment (L22-L18)	\$ 4,018	\$ 3,792	\$ 7,810

Notes:

[1] - Three Year Average forfeited discount rate (2017, 2018, 2019) as used in Sub 384.

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-4a  
Updated 09/19/2022

Water Purchase Power			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	517001	Utility-Electric Power	1,073,062.54		1,073,062.54		1,073,062.54	81,552.75	1,154,615.29	38,591.60	1,193,206.89	39,881.47	1,233,088.36
2													
3		<b>Total Purchase Power - Water</b>	<b>1,073,062.54</b>	<b>-</b>	<b>1,073,062.54</b>	<b>-</b>	<b>1,073,062.54</b>	<b>81,552.75</b>	<b>1,154,615.29</b>	<b>38,591.60</b>	<b>1,193,206.89</b>	<b>39,881.47</b>	<b>1,233,088.36</b>
Sewer Purchase Power			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
4	517001	Utility-Electric Power	838,500.30		838,500.30		838,500.30	63,726.02	902,226.33	23,358.69	925,585.02	23,963.45	949,548.46
5													
6		<b>Total Purchase Power - Sewer</b>	<b>838,500.30</b>	<b>-</b>	<b>838,500.30</b>	<b>-</b>	<b>838,500.30</b>	<b>63,726.02</b>	<b>902,226.33</b>	<b>23,358.69</b>	<b>925,585.02</b>	<b>23,963.45</b>	<b>949,548.46</b>

Purchase Power

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-5a  
Updated 09/19/2022

			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	511001	Purchased Services-Water	1,632,050.90	33,405.96	1,665,456.86		1,665,456.86	-	1,665,456.86	-	1,665,456.86	-	1,665,456.86
2		Total Purchased Water & Sewer - Water	1,632,050.90	33,405.96	1,665,456.86	-	1,665,456.86	-	1,665,456.86	-	1,665,456.86	-	1,665,456.86

			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
3	511002	Purchased Services-Sewer	1,032,514.32	16,025.97	1,048,540.29		1,048,540.29	-	1,048,540.29	-	1,048,540.29	-	1,048,540.29
4		Total Purchased Water & Sewer - Sewer	1,032,514.32	16,025.97	1,048,540.29	-	1,048,540.29	-	1,048,540.29	-	1,048,540.29	-	1,048,540.29

Purchased Water & Sewer

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-6a  
Updated 09/19/2022

Water		CWS - NC Uniform											
Maintenance & Repair													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP
							Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[H]+[J]
1	512001	Shop Supplies and Tools	20,213.17	-	20,213.17	-	20,213.17	1,981.48	22,194.65	741.83	22,936.48	766.62	23,703.11
2	512002	Repairs and Maintenance	330,187.29	-	330,187.29	-	330,187.29	32,368.06	362,555.35	12,117.97	374,673.32	12,523.00	387,196.31
3	512003	Main Breaks	7,357.67	-	7,357.67	-	7,357.67	721.27	8,078.94	270.03	8,348.97	279.05	8,628.02
4	512004	Traps Repair	-	-	-	-	-	-	-	-	-	-	-
5	512005	Valve Repair	1,070.86	-	1,070.86	-	1,070.86	104.98	1,175.84	39.30	1,215.14	40.61	1,255.75
6	512006	Manhole Maint	-	-	-	-	-	-	-	-	-	-	-
7	512007	Major Repairs	-	-	-	-	-	-	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	38,373.06	-	38,373.06	-	38,373.06	3,761.69	42,134.74	1,408.30	43,543.05	1,455.37	44,998.42
9	512009	Permits	41,418.74	-	41,418.74	-	41,418.74	4,060.25	45,479.00	1,520.08	46,999.08	1,570.89	48,569.96
10	512010	Sewer Rodding	10,599.57	-	10,599.57	-	10,599.57	1,039.07	11,638.64	389.01	12,027.64	402.01	12,429.65
11	512011	Sewer Sludge Hauling	39,130.00	-	39,130.00	-	39,130.00	3,835.89	42,965.89	1,436.08	44,401.97	1,484.08	45,886.05
12	512013	Excavation Restoration	5,279.77	-	5,279.77	-	5,279.77	517.57	5,797.34	193.77	5,991.11	200.25	6,191.36
13	512014	Communication Expense	32,919.90	-	32,919.90	-	32,919.90	3,227.12	36,147.02	1,208.17	37,355.19	1,248.55	38,603.74
14	512015	Equipment Rental	2,107.72	-	2,107.72	-	2,107.72	206.62	2,314.34	77.35	2,391.69	79.94	2,471.63
15	512016	Uniforms	33,547.57	-	33,547.57	-	33,547.57	3,288.65	36,836.22	1,231.21	38,067.43	1,272.36	39,339.78
16	512017	Weather/Hurricane/Fuel/Snow removal	18,074.29	-	18,074.29	-	18,074.29	1,771.81	19,846.10	663.33	20,509.43	685.50	21,194.93
17	512018	Safety Supplies/Expense	17,991.19	-	17,991.19	-	17,991.19	1,763.67	19,754.86	660.28	20,415.14	682.35	21,097.49
18	512019	Moving Expense	-	-	-	-	-	-	-	-	-	-	-
19	512020	Service Claims	-	-	-	-	-	-	-	-	-	-	-
20	512021	Landscaping	199,807.46	-	199,807.46	-	199,807.46	19,587.00	219,394.46	7,332.99	226,727.45	7,578.09	234,305.54
21	512022	Other Contracted Workers	4,739.92	-	4,739.92	-	4,739.92	464.65	5,204.57	173.96	5,378.53	179.77	5,558.30
22	512023	Pump Station R&M	-	-	-	-	-	-	-	-	-	-	-
23	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-	-	-	-
24	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-	-	-	-
25	512900	Other Plant and System Maintenance	45,466.36	-	45,466.36	-	45,466.36	4,457.04	49,923.40	1,668.63	51,592.03	1,724.40	53,316.43
26		<b>Total Maintenance and Repair</b>	<b>848,284.35</b>	<b>-</b>	<b>848,284.35</b>	<b>-</b>	<b>848,284.35</b>	<b>83,156.81</b>	<b>931,441.36</b>	<b>31,132.28</b>	<b>962,573.64</b>	<b>32,172.54</b>	<b>994,746.48</b>
27	513001	Allocated Fuel Charge	-	-	-	-	-	-	-	-	-	-	-
28	513002	Meter Supplies	63.28	-	63.28	-	63.28	6.20	69.48	2.32	71.81	2.40	74.21
29	513003	Pipe, Plate, Gasket	-	-	-	-	-	-	-	-	-	-	-
30	513004	Misc Bearing	-	-	-	-	-	-	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-	-	-	-	-	-	-
32	513006	Misc Cogs Glass, Parts	-	-	-	-	-	-	-	-	-	-	-
33	513007	Rig Equip	2,102.48	-	2,102.48	-	2,102.48	206.10	2,308.58	77.16	2,385.75	79.74	2,465.49
34	513008	Electrical Equip	2,929.42	-	2,929.42	-	2,929.42	287.17	3,216.59	107.51	3,324.10	111.10	3,435.20
35	513009	Lighting Supplies	-	-	-	-	-	-	-	-	-	-	-
36	513010	Plant Air System	250.30	-	250.30	-	250.30	24.54	274.84	9.19	284.02	9.49	293.52
37	513011	Valves and Traps	-	-	-	-	-	-	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-	-	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-	-	-	-
40	513900	Other Materials and Supplies	127,162.96	-	127,162.96	-	127,162.96	12,465.71	139,628.67	4,666.92	144,295.58	4,822.90	149,118.49
41		<b>Total Materials and Supplies</b>	<b>132,508.44</b>	<b>-</b>	<b>132,508.44</b>	<b>-</b>	<b>132,508.44</b>	<b>12,989.72</b>	<b>145,498.16</b>	<b>4,863.10</b>	<b>150,361.26</b>	<b>5,025.64</b>	<b>155,386.90</b>
42	512012	Deferred Maintenance Expense	270,067.68	(49,182.44) [13]	220,885.24	-	220,885.24	(34,701.44) [13]	186,183.80	(10,316.81) [13]	175,866.99	(12,895.89) [13]	162,971.10
43		<b>Total Deferred Maintenance</b>	<b>270,067.68</b>	<b>(49,182.44)</b>	<b>220,885.24</b>	<b>-</b>	<b>220,885.24</b>	<b>(34,701.44)</b>	<b>186,183.80</b>	<b>(10,316.81)</b>	<b>175,866.99</b>	<b>(12,895.89)</b>	<b>162,971.10</b>
44		<b>Total Maintenance &amp; Repair - Water</b>	<b>1,250,860.67</b>	<b>(49,182.44)</b>	<b>1,201,678.23</b>	<b>-</b>	<b>1,201,678.23</b>	<b>61,445.09</b>	<b>1,263,123.32</b>	<b>25,678.57</b>	<b>1,288,801.89</b>	<b>24,502.59</b>	<b>1,313,104.48</b>

Carolina Water Service, Inc. of North Carolina  
 W - 354, Sub 400  
 Summary of Rate Case Adjustments  
 Test Year: March 31, 2022  
 WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-6a  
 Updated 09/19/2022

		CWS - NC Uniform											
		Sewer Maintenance & Repair											
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[H]+[J]
45	512001	Shop Supplies and Tools	14,003.78		14,003.78		14,003.78	1,316.48	15,320.26	396.64	15,716.90	406.91	16,123.81
46	512002	Repairs and Maintenance	189,562.37		189,562.37		189,562.37	17,820.51	207,382.88	5,369.15	212,752.04	5,508.16	218,260.20
47	512003	Main Breaks	982.28		982.28		982.28	92.34	1,074.62	27.82	1,102.44	28.54	1,130.99
48	512004	Traps Repair	-		-		-	-	-	-	-	-	-
49	512005	Valve Repair	68.80		68.80		68.80	6.47	75.27	1.95	77.22	2.00	79.22
50	512006	Manhole Maint	13,794.02		13,794.02		13,794.02	1,296.76	15,090.78	390.70	15,481.48	400.82	15,882.30
51	512007	Major Repairs	127.53		127.53		127.53	11.99	139.52	3.61	143.13	3.71	146.84
52	512008	Maintenance Electric Equip Repair	60,716.67		60,716.67		60,716.67	5,707.90	66,424.57	1,719.74	68,144.30	1,764.26	69,908.56
53	512009	Permits	44,837.15		44,837.15		44,837.15	4,215.08	49,052.23	1,269.96	50,322.19	1,302.84	51,625.04
54	512010	Sewer Rodding	205,212.63		205,212.63		205,212.63	19,291.77	224,504.41	5,812.43	230,316.84	5,962.92	236,279.75
55	512011	Sewer Sludge Hauling	464,136.23		464,136.23		464,136.23	43,632.85	507,769.08	13,146.17	520,915.25	13,486.52	534,401.77
56	512013	Excavation Restoration	16.17		16.17		16.17	1.52	17.69	0.46	18.15	0.47	18.62
57	512014	Communication Expense	52,340.26		52,340.26		52,340.26	4,920.44	57,260.70	1,482.48	58,743.18	1,520.86	60,264.05
58	512015	Equipment Rental	1,331.00		1,331.00		1,331.00	125.13	1,456.13	37.70	1,493.82	38.68	1,532.50
59	512016	Uniforms	13,741.64		13,741.64		13,741.64	1,291.83	15,033.47	389.22	15,422.69	399.29	15,821.98
60	512017	Weather/Hurricane/Fuel/Snow removal	12,035.36		12,035.36		12,035.36	1,131.43	13,166.79	340.89	13,507.68	349.71	13,857.39
61	512018	Safety Supplies/Expense	9,569.09		9,569.09		9,569.09	899.58	10,468.67	271.03	10,739.71	278.05	11,017.76
62	512019	Moving Expense	-		-		-	-	-	-	-	-	-
63	512020	Service Claims	-		-		-	-	-	-	-	-	-
64	512021	Landscaping	105,387.90		105,387.90		105,387.90	9,907.38	115,295.28	2,985.00	118,280.28	3,062.28	121,342.57
65	512022	Other Contracted Workers	4,175.94		4,175.94		4,175.94	392.57	4,568.51	118.28	4,686.79	121.34	4,808.14
66	512023	Pump Station R&M	2,210.00		2,210.00		2,210.00	207.76	2,417.76	-	2,480.36	64.22	2,544.57
67	512024	Project Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
68	512025	Vehicle Labor Hours (COGS)	-		-		-	-	-	-	-	-	-
69	512900	Other Plant and System Maintenance	89,888.07		89,888.07		89,888.07	8,450.26	98,338.33	2,545.98	100,884.31	2,611.90	103,496.21
70		<b>Total Maintenance and Repair</b>	<b>1,284,136.89</b>		<b>1,284,136.89</b>		<b>1,284,136.89</b>	<b>120,720.05</b>	<b>1,404,856.94</b>	<b>36,371.82</b>	<b>1,441,228.76</b>	<b>37,313.39</b>	<b>1,478,542.25</b>
71	513001	Allocated Fuel Charge	-		-		-	-	-	-	-	-	-
72	513002	Meter Supplies	-		-		-	-	-	-	-	-	-
73	513003	Pipe, Plate, Gasket	4,680.59		4,680.59		4,680.59	440.02	5,120.61	132.57	5,253.18	136.01	5,389.18
74	513004	Misc Bearing	-		-		-	-	-	-	-	-	-
75	513005	Lubricant, Gases	-		-		-	-	-	-	-	-	-
76	513006	Misc Cogs Glass, Parts	-		-		-	-	-	-	-	-	-
77	513007	Rig Equip	110.72		110.72		110.72	10.41	121.13	3.14	124.26	3.22	127.48
78	513008	Electrical Equip	8,062.36		8,062.36		8,062.36	757.93	8,820.29	228.36	9,048.65	234.27	9,282.92
79	513009	Lighting Supplies	-		-		-	-	-	-	-	-	-
80	513010	Plant Air System	1,959.12		1,959.12		1,959.12	184.17	2,143.29	55.49	2,198.78	56.93	2,255.71
81	513011	Valves and Traps	-		-		-	-	-	-	-	-	-
82	513012	Duty and Brokerage	-		-		-	-	-	-	-	-	-
83	513899	Materials and Supplies Write-off	-		-		-	-	-	-	-	-	-
84	513900	Other Materials and Supplies	100,163.73		100,163.73		100,163.73	9,416.26	109,579.99	2,837.03	112,417.03	2,910.48	115,327.51
85		<b>Total Materials and Supplies</b>	<b>114,976.52</b>		<b>114,976.52</b>		<b>114,976.52</b>	<b>10,808.79</b>	<b>125,785.31</b>	<b>3,256.59</b>	<b>129,041.90</b>	<b>3,340.90</b>	<b>132,382.81</b>
86	512012	Deferred Maintenance Expense	427,843.20	(164,849.75) [13]	262,993.45		262,993.45	9,243.71 [13]	272,237.16	- [13]	272,237.16	(201,443.00) [13]	70,794.16
87		<b>Total Deferred Maintenance</b>	<b>427,843.20</b>	<b>(164,849.75)</b>	<b>262,993.45</b>		<b>262,993.45</b>	<b>9,243.71</b>	<b>272,237.16</b>	<b>-</b>	<b>272,237.16</b>	<b>(201,443.00)</b>	<b>70,794.16</b>
88		<b>Total Maintenance &amp; Repair - Sewer</b>	<b>1,826,956.61</b>	<b>(164,849.75)</b>	<b>1,662,106.86</b>		<b>1,662,106.86</b>	<b>140,772.55</b>	<b>1,802,879.41</b>	<b>39,628.41</b>	<b>1,842,507.83</b>	<b>(160,788.61)</b>	<b>1,681,719.22</b>



Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-6a  
Updated 09/19/2022

Maintenance & Repair

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-7a  
Updated 09/19/2022

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP	
Water Maintenance Testing						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	515001	Laboratory Testing	40,130.70		40,130.70		40,130.70	3,049.93	43,180.63	1,443.26	44,623.89	1,491.50	46,115.39
2	515002	Test - Water/Sewer	108,562.61	27,558.24 [13c]	136,120.85		136,120.85	10,345.18	146,466.03	4,895.45	151,361.48	5,059.07	156,420.55
3	515003	Test - Equipment/Chemical	16,899.43		16,899.43		16,899.43	1,284.36	18,183.78	607.77	18,791.55	628.08	19,419.64
4	515004	Test - Safe Drinking Water Act	2,237.06		2,237.06		2,237.06	170.02	2,407.08	80.45	2,487.53	83.14	2,570.67
5													
6		<b>Total Maintenance Testing - Water</b>	<b>167,829.79</b>	<b>27,558.24</b>	<b>195,388.03</b>	<b>-</b>	<b>195,388.03</b>	<b>14,849.49</b>	<b>210,237.52</b>	<b>7,026.93</b>	<b>217,264.46</b>	<b>7,261.80</b>	<b>224,526.25</b>

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP	
Sewer Maintenance Testing						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
7	515001	Laboratory Testing	161,353.50		161,353.50		161,353.50	12,262.87	173,616.37	4,494.94	178,111.31	4,611.31	182,722.62
8	515002	Test - Water/Sewer	124,555.43	9,214.71 [13c]	133,770.14		133,770.14	10,166.53	143,936.67	3,726.53	147,663.20	3,823.01	151,486.21
9	515003	Test - Equipment/Chemical	10,321.27		10,321.27		10,321.27	784.42	11,105.69	287.53	11,393.22	294.97	11,688.19
10	515004	Test - Safe Drinking Water Act	112.68		112.68		112.68	8.56	121.24	3.14	124.38	3.22	127.60
11													
12		<b>Total Maintenance Testing - Sewer</b>	<b>296,342.89</b>	<b>9,214.71</b>	<b>305,557.60</b>	<b>-</b>	<b>305,557.60</b>	<b>23,222.38</b>	<b>328,779.97</b>	<b>8,512.13</b>	<b>337,292.11</b>	<b>8,732.51</b>	<b>346,024.62</b>

Maintenance Testing

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-8a  
Updated 09/19/2022

Water Meter Reading			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	516001	Service - Meter Reading	229,336.46		229,336.46		229,336.46	22,481.71	251,818.17	8,416.71	260,234.89	8,698.03	268,932.92
2													
3		<b>Total Meter Reading - Water</b>	<b>229,336.46</b>	<b>-</b>	<b>229,336.46</b>	<b>-</b>	<b>229,336.46</b>	<b>22,481.71</b>	<b>251,818.17</b>	<b>8,416.71</b>	<b>260,234.89</b>	<b>8,698.03</b>	<b>268,932.92</b>
Sewer Meter Reading			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	516001	Service - Meter Reading	3,024.11		3,024.11		3,024.11	284.29	3,308.40	85.65	3,394.06	87.87	3,481.93
5													
6		<b>Total Meter Reading - Sewer</b>	<b>3,024.11</b>	<b>-</b>	<b>3,024.11</b>	<b>-</b>	<b>3,024.11</b>	<b>284.29</b>	<b>3,308.40</b>	<b>85.65</b>	<b>3,394.06</b>	<b>87.87</b>	<b>3,481.93</b>

Meter Reading

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-9a  
Updated 09/19/2022

Water Chemicals			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	514001	Chlorine	36,037.11		36,037.11		36,037.11	2,738.82	38,775.93	1,296.04	40,071.97	1,339.36	41,411.32
2	514002	Odor Control Chemicals	359.02		359.02		359.02	27.29	386.31	12.91	399.22	13.34	412.56
3	514900	Other Chemicals	294,057.48	64,925.85	358,983.33		358,983.33	27,282.73	386,266.06	12,910.47	399,176.53	13,341.99	412,518.52
4													
5		Total Chemicals - Water	330,453.61	64,925.85	395,379.46	-	395,379.46	30,048.84	425,428.30	14,219.42	439,647.72	14,694.68	454,342.40

Sewer Chemicals			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
6	514001	Chlorine	63,517.72		63,517.72		63,517.72	4,827.35	68,345.07	1,769.46	70,114.52	1,815.27	71,929.79
7	514002	Odor Control Chemicals	9,943.08		9,943.08		9,943.08	755.67	10,698.75	276.99	10,975.75	284.16	11,259.91
8	514900	Other Chemicals	339,981.36	174,029.56	514,010.92		514,010.92	39,064.83	553,075.75	14,319.16	567,394.91	14,689.89	582,084.80
9													
10		Total Chemicals - Sewer	413,442.16	174,029.56	587,471.72	-	587,471.72	44,647.85	632,119.57	16,365.61	648,485.18	16,789.32	665,274.50

Chemicals

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-10a  
Updated 09/19/2022

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	=[I]+[J]	
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]		
1	601000	Vehicle Leasing	6,352.28	-	6,352.28	-	6,352.28	622.71	6,974.99	233.13	7,208.12	240.92	7,449.04		
2	602000	Vehicle Fuel	179,346.20	-	179,346.20	-	179,346.20	17,581.20	196,927.40	6,582.06	203,509.45	6,802.05	210,311.51		
3	603000	Vehicle Repairs and Maintenance	83,594.77	-	83,594.77	-	83,594.77	8,194.74	91,789.52	3,067.95	94,857.47	3,170.49	98,027.96		
4	604000	Vehicle Registration/Licensing Fees	309.09	-	309.09	-	309.09	30.30	339.39	11.34	350.74	11.72	362.46		
5	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-	-	-	-		
6	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-	-	-	-		
7	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-	-	-	-		
8	609000	Vehicle - Other Costs	11,003.78	-	11,003.78	-	11,003.78	1,078.69	12,082.47	403.84	12,486.32	417.34	12,903.66		
9															
10		<b>Total Transportation Expense - Water</b>	<b>280,606.12</b>	<b>-</b>	<b>280,606.12</b>	<b>-</b>	<b>280,606.12</b>	<b>27,507.65</b>	<b>308,113.77</b>	<b>10,298.32</b>	<b>318,412.09</b>	<b>10,642.53</b>	<b>329,054.62</b>		

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	=[I]+[J]	
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]		
11	601000	Vehicle Leasing	3,789.80	-	3,789.80	-	3,789.80	356.27	4,146.08	107.34	4,253.42	110.12	4,363.54		
12	602000	Vehicle Fuel	106,998.99	-	106,998.99	-	106,998.99	10,058.84	117,057.83	3,030.63	120,088.46	3,109.10	123,197.56		
13	603000	Vehicle Repairs and Maintenance	49,873.13	-	49,873.13	-	49,873.13	4,688.51	54,561.64	1,412.60	55,974.24	1,449.18	57,423.42		
14	604000	Vehicle Registration/Licensing Fees	184.41	-	184.41	-	184.41	17.34	201.74	5.22	206.97	5.36	212.32		
15	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-	-	-	-		
16	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-	-	-	-		
17	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-	-	-	-		
18	609000	Vehicle - Other Costs	6,564.92	-	6,564.92	-	6,564.92	617.16	7,182.08	185.94	7,368.02	190.76	7,558.78		
19															
20		<b>Total Transportation Expense - Sewer</b>	<b>167,411.25</b>	<b>-</b>	<b>167,411.25</b>	<b>-</b>	<b>167,411.25</b>	<b>15,738.11</b>	<b>183,149.36</b>	<b>4,741.75</b>	<b>187,891.11</b>	<b>4,864.51</b>	<b>192,755.62</b>		

Transportation Expense

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [C] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-11a  
Updated 09/19/2022

Water Salary Captime			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	522001	Capitalized Time	(540,714.77)	89,856.77	(450,858.00)		(450,858.00)	(13,525.74)	(464,383.74)	(13,931.51)	(478,315.25)	(14,349.46)	(492,664.71)
2													
3		Total Salary Captime - Water	<u>(540,714.77)</u>	<u>89,856.77</u>	<u>(450,858.00)</u>	<u>-</u>	<u>(450,858.00)</u>	<u>(13,525.74)</u>	<u>(464,383.74)</u>	<u>(13,931.51)</u>	<u>(478,315.25)</u>	<u>(14,349.46)</u>	<u>(492,664.71)</u>

Sewer Salary Captime			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	522001	Capitalized Time	(322,593.59)	53,608.59	(268,985.00)		(268,985.00)	(8,069.55)	(277,054.55)	(8,311.64)	(285,366.19)	(8,560.99)	(293,927.17)
5													
6		Total Salary Captime - Sewer	<u>(322,593.59)</u>	<u>53,608.59</u>	<u>(268,985.00)</u>	<u>-</u>	<u>(268,985.00)</u>	<u>(8,069.55)</u>	<u>(277,054.55)</u>	<u>(8,311.64)</u>	<u>(285,366.19)</u>	<u>(8,560.99)</u>	<u>(293,927.17)</u>

Salary Captime

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-12a  
Updated 09/19/2022

Water Outside Service		CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	540100	Consulting	9,211.38		9,211.38		9,211.38	902.99	10,114.37	338.06	10,452.43	349.36	10,801.79
2	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
3	540300	Recruitment	7,045.65		7,045.65		7,045.65	690.68	7,736.33	258.58	7,994.91	267.22	8,262.13
4	540400	Legal	43,341.93	(8,061.62) [20]	35,280.31		35,280.31	3,458.51	38,738.82	1,294.80	40,033.62	1,338.07	41,371.69
5	540500	Payroll	-		-		-	-	-	-	-	-	-
6	540600	Tax	-		-		-	-	-	-	-	-	-
7	540700	Engineering	13,666.55		13,666.55		13,666.55	1,339.72	15,006.28	501.57	15,507.84	518.33	16,026.18
8	540800	Temporary Labor	275.58		275.58		275.58	27.02	302.60	10.11	312.71	10.45	323.17
9	540900	Police	-		-		-	-	-	-	-	-	-
10	541000	Environmental	-		-		-	-	-	-	-	-	-
11	541100	Management Fee	-		-		-	-	-	-	-	-	-
12	541200	Contractor Outside Services	338.22		338.22		338.22	33.16	371.37	12.41	383.79	12.83	396.61
13	541300	Employee Finder Fees	416.39		416.39		416.39	40.82	457.21	15.28	472.49	15.79	488.28
14	549000	Other Outside Services	96,026.23	(37,872.36) [20]	58,153.87		58,153.87	5,700.79	63,854.66	2,134.26	65,988.92	2,205.60	68,194.52
15													
16		<b>Total Outside Service - Water</b>	<b>170,321.94</b>	<b>(45,933.98)</b>	<b>124,387.96</b>	<b>-</b>	<b>124,387.96</b>	<b>12,193.68</b>	<b>136,581.64</b>	<b>4,565.07</b>	<b>141,146.71</b>	<b>4,717.66</b>	<b>145,864.37</b>

Sewer Outside Service		CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
17	540100	Consulting	5,495.57		5,495.57		5,495.57	516.63	6,012.20	155.66	6,167.85	159.69	6,327.54
18	540200	Accounting and Audit	-		-		-	-	-	-	-	-	-
19	540300	Recruitment	4,203.48		4,203.48		4,203.48	395.16	4,598.64	119.06	4,717.70	122.14	4,839.84
20	540400	Legal	25,858.05	(4,809.61) [20]	21,048.44		21,048.44	1,978.74	23,027.18	596.17	23,623.35	611.61	24,234.96
21	540500	Payroll	-		-		-	-	-	-	-	-	-
22	540600	Tax	-		-		-	-	-	-	-	-	-
23	540700	Engineering	8,153.55		8,153.55		8,153.55	766.50	8,920.05	230.94	9,150.99	236.92	9,387.91
24	540800	Temporary Labor	164.42		164.42		164.42	15.46	179.87	4.66	184.53	4.78	189.31
25	540900	Police	-		-		-	-	-	-	-	-	-
26	541000	Environmental	-		-		-	-	-	-	-	-	-
27	541100	Management Fee	-		-		-	-	-	-	-	-	-
28	541200	Contractor Outside Services	201.78		201.78		201.78	18.97	220.75	5.72	226.47	5.86	232.33
29	541300	Employee Finder Fees	248.42		248.42		248.42	23.35	271.77	7.04	278.81	7.22	286.03
30	549000	Other Outside Services	57,289.81	(22,594.87) [20]	34,694.94		34,694.94	3,261.63	37,956.57	982.70	38,939.26	1,008.14	39,947.40
31													
32		<b>Total Outside Service - Sewer</b>	<b>101,615.07</b>	<b>(27,404.48)</b>	<b>74,210.59</b>	<b>-</b>	<b>74,210.59</b>	<b>6,976.44</b>	<b>81,187.03</b>	<b>2,101.94</b>	<b>83,288.96</b>	<b>2,156.36</b>	<b>85,445.32</b>

Outside Service

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-13a  
Updated 09/19/2022

Water Salaries & Wages			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]*[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]*[F]	[H]	[I] =[G]*[H]	[J]	[K] =[I]*[J]
1		Salaries & Wages - General	3,531,985.01	417,945.55	21a 3,949,930.56		3,949,930.56	118,497.92	4,068,428.47	122,052.85	4,190,481.33	125,714.44	4,316,195.77
2													
3		<b>Total Salaries &amp; Wages - Water</b>	<b>3,531,985.01</b>	<b>417,945.55</b>	<b>3,949,930.56</b>	<b>-</b>	<b>3,949,930.56</b>	<b>118,497.92</b>	<b>4,068,428.47</b>	<b>122,052.85</b>	<b>4,190,481.33</b>	<b>125,714.44</b>	<b>4,316,195.77</b>

Sewer Salaries & Wages			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]*[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]*[F]	[H]	[I] =[G]*[H]	[J]	[K] =[I]*[J]
4		Salaries & Wages - General	2,107,202.86	249,348.75	21a 2,356,551.61		2,356,551.61	70,696.55	2,427,248.16	72,817.44	2,500,065.61	75,001.97	2,575,067.57
5													
6		<b>Total Salaries &amp; Wages - Sewer</b>	<b>2,107,202.86</b>	<b>249,348.75</b>	<b>2,356,551.61</b>	<b>-</b>	<b>2,356,551.61</b>	<b>70,696.55</b>	<b>2,427,248.16</b>	<b>72,817.44</b>	<b>2,500,065.61</b>	<b>75,001.97</b>	<b>2,575,067.57</b>

Salaries & Wages

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]



Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-14a  
Updated 09/19/2022

			CWS - NC Uniform										
Water Office Supplies & Other Expenses					Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-
2	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-
3	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-
4	628400	Customer Service Printing	118,760.27	150,503.05	269,263.32	269,263.32	20,464.01	289,727.33	9,683.78	299,411.11	10,007.45	309,418.56	
5	628500	Customer Freight/Courier Charges	163.90	-	163.90	163.90	16.07	179.96	6.02	185.98	6.22	192.20	
6		<b>Total Billing &amp; Customer Service</b>	<u>118,924.17</u>	<u>150,503.05</u>	<u>269,427.22</u>	<u>-</u>	<u>269,427.22</u>	<u>20,480.08</u>	<u>289,907.30</u>	<u>9,689.80</u>	<u>299,597.09</u>	<u>10,013.66</u>	<u>309,610.76</u>
7	550200	Computer Repair and Maintenance	5.39	-	5.39	5.39	0.53	5.91	0.20	6.11	0.20	6.32	
8	550300	Computer Supplies	-	-	-	-	-	-	-	-	-	-	
9	550400	Internet Services	415.64	-	415.64	415.64	40.75	456.39	15.25	471.64	15.76	487.41	
10	550500	Website Development	-	-	-	-	-	-	-	-	-	-	
11	550600	Computer Licensing	267.44	-	267.44	267.44	26.22	293.66	9.82	303.47	10.14	313.62	
12	550700	Software	-	-	-	-	-	-	-	-	-	-	
13	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-	
14	559900	Other Computer/IT Expenses	(53.78)	-	(53.78)	(53.78)	(5.27)	(59.06)	(1.97)	(61.03)	(2.04)	(63.07)	
15		<b>Total IT Department</b>	<u>634.69</u>	<u>-</u>	<u>634.69</u>	<u>-</u>	<u>634.69</u>	<u>62.22</u>	<u>696.91</u>	<u>23.29</u>	<u>720.20</u>	<u>24.07</u>	<u>744.27</u>
16	581100	Office Supplies	9,725.47	-	9,725.47	9,725.47	953.38	10,678.86	356.93	11,035.78	368.86	11,404.64	
17	581200	Kitchen Supplies	1,667.58	-	1,667.58	1,667.58	163.47	1,831.05	61.20	1,892.25	63.25	1,955.50	
18	581300	Cleaning Supplies	981.96	-	981.96	981.96	96.26	1,078.22	36.04	1,114.26	37.24	1,151.50	
19	582100	Office Equipment	2,397.00	-	2,397.00	2,397.00	234.98	2,631.97	87.97	2,719.94	90.91	2,810.85	
20	582200	Office Equipment - Rent/Leased	942.96	-	942.96	942.96	92.44	1,035.40	34.61	1,070.01	35.76	1,105.77	
21	583100	Office Printing/Blueprints	8,605.17	-	8,605.17	8,605.17	843.56	9,448.73	315.81	9,764.55	326.37	10,090.91	
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-	
23	583300	Artwork, Display and Banner	90.58	-	90.58	90.58	8.88	99.46	3.32	102.78	3.44	106.22	
24	583400	Office Shipping Charges/Postage/Courier	23,360.35	-	23,360.35	23,360.35	2,290.00	25,650.35	857.33	26,507.68	885.99	27,393.66	
25	583500	Office Duties and Brokerage	1,409.45	-	1,409.45	1,409.45	138.17	1,547.61	51.73	1,599.34	53.46	1,652.80	
26		<b>Total Office Expense</b>	<u>49,180.52</u>	<u>-</u>	<u>49,180.52</u>	<u>-</u>	<u>49,180.52</u>	<u>4,821.14</u>	<u>54,001.66</u>	<u>1,804.94</u>	<u>55,806.59</u>	<u>1,865.27</u>	<u>57,671.86</u>
27		<b>Total Office Supplies &amp; Other Expenses - Water</b>	<u>168,739.38</u>	<u>150,503.05</u>	<u>319,242.43</u>	<u>-</u>	<u>319,242.43</u>	<u>25,363.43</u>	<u>344,605.86</u>	<u>11,518.03</u>	<u>356,123.89</u>	<u>11,903.00</u>	<u>368,026.89</u>

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-14a  
Updated 09/19/2022

			Sewer CWS - NC Uniform										
Office Supplies & Other Expenses													
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
28	628100	Billing Stock	-	-	-	-	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-	-	-	-	-
30	628300	Billing Postage	-	-	-	-	-	-	-	-	-	-	-
31	628400	Customer Service Printing	70,853.07	89,791.00	160,644.07	160,644.07	12,208.95	172,853.02	4,475.17	177,328.19	4,591.04	181,919.23	
32	628500	Customer Freight/Courier Charges	97.78	-	97.78	97.78	9.19	106.97	2.77	109.74	2.84	112.59	
33		<b>Total Billing &amp; Customer Service</b>	<u>70,950.85</u>	<u>89,791.00</u>	<u>160,741.85</u>	<u>-</u>	<u>160,741.85</u>	<u>12,218.14</u>	<u>172,959.99</u>	<u>4,477.94</u>	<u>177,437.94</u>	<u>4,593.88</u>	<u>182,031.81</u>
34	550200	Computer Repair and Maintenance	3.21	-	3.21	3.21	0.30	3.52	0.09	3.61	0.09	3.70	
35	550300	Computer Supplies	-	-	-	-	-	-	-	-	-	-	
36	550400	Internet Services	247.98	-	247.98	247.98	23.31	271.29	7.02	278.31	7.21	285.52	
37	550500	Website Development	-	-	-	-	-	-	-	-	-	-	
38	550600	Computer Licensing	159.56	-	159.56	159.56	15.00	174.56	4.52	179.08	4.64	183.71	
39	550700	Software	-	-	-	-	-	-	-	-	-	-	
40	550800	Computer Amort	-	-	-	-	-	-	-	-	-	-	
41	559900	Other Computer/IT Expenses	(32.09)	-	(32.09)	(32.09)	(3.02)	(35.10)	(0.91)	(36.01)	(0.93)	(36.94)	
42		<b>Total IT Department</b>	<u>378.66</u>	<u>-</u>	<u>378.66</u>	<u>-</u>	<u>378.66</u>	<u>35.60</u>	<u>414.26</u>	<u>10.73</u>	<u>424.98</u>	<u>11.00</u>	<u>435.99</u>
43	581100	Office Supplies	5,802.28	-	5,802.28	5,802.28	545.46	6,347.74	164.34	6,512.08	168.60	6,680.68	
44	581200	Kitchen Supplies	994.89	-	994.89	994.89	93.53	1,088.42	28.18	1,116.60	28.91	1,145.50	
45	581300	Cleaning Supplies	585.84	-	585.84	585.84	55.07	640.92	16.59	657.51	17.02	674.53	
46	582100	Office Equipment	1,430.06	-	1,430.06	1,430.06	134.44	1,564.50	40.51	1,605.01	41.55	1,646.56	
47	582200	Office Equipment - Rent/Leased	562.58	-	562.58	562.58	52.89	615.46	15.93	631.40	16.35	647.75	
48	583100	Office Printing/Blueprints	5,133.90	-	5,133.90	5,133.90	482.63	5,616.53	145.41	5,761.94	149.18	5,911.12	
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-	-	-	
50	583300	Artwork, Display and Banner	54.04	-	54.04	54.04	5.08	59.12	1.53	60.65	1.57	62.22	
51	583400	Office Shipping Charges/Postage/Courier	13,936.92	-	13,936.92	13,936.92	1,310.19	15,247.11	394.75	15,641.86	404.97	16,046.83	
52	583500	Office Duties and Brokerage	840.88	-	840.88	840.88	79.05	919.93	23.82	943.75	24.43	968.19	
53		<b>Total Office Expense</b>	<u>29,341.38</u>	<u>-</u>	<u>29,341.38</u>	<u>-</u>	<u>29,341.38</u>	<u>2,758.35</u>	<u>32,099.73</u>	<u>831.06</u>	<u>32,930.79</u>	<u>852.58</u>	<u>33,783.37</u>
54		<b>Total Office Supplies &amp; Other Expenses - Sewer</b>	<u>100,670.90</u>	<u>89,791.00</u>	<u>190,461.90</u>	<u>-</u>	<u>190,461.90</u>	<u>15,012.08</u>	<u>205,473.98</u>	<u>5,319.73</u>	<u>210,793.71</u>	<u>5,457.46</u>	<u>216,251.17</u>

Office Supplies & Other Expenses

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-15a  
Updated 09/19/2022

Water Regulatory Commission Expense			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	61100	Rate Case Amortization	110,182.64	198,781.36 [12]	308,964.00		308,964.00	-	308,964.00	-	308,964.00	-	308,964.00
2	611200	Cost of Service Study	-	-	-		-	-	-	-	-	-	-
3	611300	Depreciation Study	-	-	-		-	-	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-		-	-	-	-	-	-	-
5	612100	Regulatory Fees	2,518.25	-	2,518.25		2,518.25	246.86	2,765.11	92.42	2,857.53	95.51	2,953.04
6	612200	Water Resource Conservation	-	-	-		-	-	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-		-	-	-	-	-	-	-
8	612900	Other Regulatory Expenses	74,950.25	13,997.10 [27b]	88,947.35		88,947.35	8,719.45	97,666.81	3,264.39	100,931.20	3,373.50	104,304.70
9													
10		<b>Total Regulatory Commission Expense - Water</b>	<b>187,651.14</b>	<b>212,778.46</b>	<b>400,429.60</b>	<b>-</b>	<b>400,429.60</b>	<b>8,966.32</b>	<b>409,395.92</b>	<b>3,356.81</b>	<b>412,752.73</b>	<b>3,469.01</b>	<b>416,221.74</b>

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-15a  
Updated 09/19/2022

			CWS - NC Uniform		Base Case		Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Regulatory Commission Expense			Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
Line No.	Account	Description	[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
11	611100	Rate Case Amortization	65,735.61	118,594.39	[12] 184,330.00		184,330.00	-	184,330.00	-	184,330.00	-	184,330.00
12	611200	Cost of Service Study	-	-	-	-	-	-	-	-	-	-	-
13	611300	Depreciation Study	-	-	-	-	-	-	-	-	-	-	-
14	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-	-	-	-	-
15	612100	Regulatory Fees	1,502.40	-	1,502.40	-	1,502.40	141.24	1,643.64	42.55	1,686.19	43.66	1,729.85
16	612200	Water Resource Conservation	-	-	-	-	-	-	-	-	-	-	-
17	612300	Misc Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-
18	612900	Other Regulatory Expenses	44,715.76	8,350.75	[27b] 53,066.51	-	53,066.51	4,988.71	58,055.22	1,503.05	59,558.27	1,541.97	61,100.24
19													
20		Total Regulatory Commission Expense - Sewer	111,953.77	126,945.14	238,898.91	-	238,898.91	5,129.95	244,028.86	1,545.61	245,574.47	1,585.62	247,160.09

Regulatory Commission Expense

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-16a  
Updated 09/19/2022

Water Pension & Other Benefits			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	531001	401K Profit Sharing	101,242.78	(499.03) [21b]	100,743.75	-	100,743.75	7,656.52	108,400.27	3,623.15	112,023.42	3,744.25	115,767.66
2	531002	401K Match	91,541.37	6,904.76 [21b]	98,446.13	-	98,446.13	7,481.91	105,928.04	3,540.51	109,468.55	3,658.85	113,127.41
3	531100	RSP Match	-	-	-	-	-	-	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-	-	-	-	-	-	-
5	532001	Health Admin and Stop Loss	87,522.74	(87,522.74) [21b]	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	532002	Dental	23,185.20	1,602.51 [21b]	24,787.71	-	24,787.71	1,883.87	26,671.58	891.46	27,563.04	921.26	28,484.30
7	532003	Medical	-	-	-	-	-	-	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-	-	-	-
9	532005	Employee Insurance Deductions	(151,881.66)	151,881.66 [21b]	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	532006	Health Insurance Claims	623,690.33	54,742.48 [21b]	678,432.81	-	678,432.81	51,560.89	729,993.70	24,399.14	754,392.85	25,214.65	779,607.50
11	532007	Group Insurance	-	-	-	-	-	-	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	-	-	-	-	-	-	-
13	532009	Workers Compensation Insurance (WCB)	40,244.14	(2,539.71) [25]	37,704.43	-	37,704.43	2,865.54	40,569.97	1,356.00	41,925.97	1,401.32	43,327.29
14	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-	-	-	-	-	-	-
16	532012	Term Life Insurance	45,650.95	(16,342.68) [21b]	29,308.27	-	29,308.27	2,227.43	31,535.70	1,054.04	32,589.74	1,089.27	33,679.01
17	532013	Term Life Insurance Opt	(9,666.94)	9,666.94 [21b]	(0.00)	-	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	(0.00)	(0.01)
18	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-	-	-	-	-
19	532015	Vacation	-	-	-	-	-	-	-	-	-	-	-
20	532016	Education / Tuition	-	-	-	-	-	-	-	-	-	-	-
21	532017	Safety	-	-	-	-	-	-	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-	-	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-	-	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-	-	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-	-	-	-	-	-	-
26	532900	Other Employee Benefits	5,445.88	1,282.99 [21b]	6,728.81	-	6,728.81	511.39	7,240.20	241.99	7,482.19	250.08	7,732.27
27	532999	Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-
28													
29		<b>Total Pension &amp; Other Benefits - Water</b>	<b>856,974.79</b>	<b>119,177.12</b>	<b>976,151.91</b>	<b>-</b>	<b>976,151.91</b>	<b>74,187.55</b>	<b>1,050,339.46</b>	<b>35,106.31</b>	<b>1,085,445.76</b>	<b>36,279.69</b>	<b>1,121,725.45</b>

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-16a  
Updated 09/19/2022

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP		WSIP	
Sewer Pension & Other Benefits						Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement		
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]		
30	531001	401K Profit Sharing	60,402.03	(297.72) [21b]	60,104.31	-	60,104.31	4,567.93	64,672.24	1,674.37	66,346.61	1,717.72	68,064.32		
31	531002	401K Match	54,614.12	4,119.42 [21b]	58,733.54	-	58,733.54	4,463.75	63,197.29	1,636.18	64,833.47	1,678.54	66,512.01		
32	531100	RSP Match	-	-	-	-	-	-	-	-	-	-	-		
33	531200	Canada Pension Plan	-	-	-	-	-	-	-	-	-	-	-		
34	532001	Health Admin and Stop Loss	52,216.58	(52,216.58) [21b]	(0.00)	-	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)		
35	532002	Dental	13,832.43	956.06 [21b]	14,788.49	-	14,788.49	1,123.93	15,912.41	411.97	16,324.39	422.64	16,747.02		
36	532003	Medical	-	-	-	-	-	-	-	-	-	-	-		
37	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-	-	-	-		
38	532005	Employee Insurance Deductions	(90,613.48)	90,613.48 [21b]	(0.00)	-	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)		
39	532006	Health Insurance Claims	372,097.29	32,659.69 [21b]	404,756.98	-	404,756.98	30,761.53	435,518.51	11,275.60	446,794.11	11,567.52	458,361.63		
40	532007	Group Insurance	-	-	-	-	-	-	-	-	-	-	-		
41	532008	Health Insurance	-	-	-	-	-	-	-	-	-	-	-		
42	532009	Workers Compensation Insurance (WCB)	24,009.89	(1,515.21) [25]	22,494.68	-	22,494.68	1,709.60	24,204.27	626.65	24,830.92	642.87	25,473.80		
43	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-	-	-	-		
44	532011	Union Dues	-	-	-	-	-	-	-	-	-	-	-		
45	532012	Term Life Insurance	27,235.62	(9,750.14) [21b]	17,485.48	-	17,485.48	1,328.90	18,814.38	487.11	19,301.48	499.72	19,801.20		
46	532013	Term Life Insurance Opt	(5,767.36)	5,767.36 [21b]	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.01		
47	532014	Depend Life Insurance Opt	-	-	-	-	-	-	-	-	-	-	-		
48	532015	Vacation	-	-	-	-	-	-	-	-	-	-	-		
49	532016	Education / Tuition	-	-	-	-	-	-	-	-	-	-	-		
50	532017	Safety	-	-	-	-	-	-	-	-	-	-	-		
51	532018	Longevity	-	-	-	-	-	-	-	-	-	-	-		
52	532019	Incidental	-	-	-	-	-	-	-	-	-	-	-		
53	532020	Holiday	-	-	-	-	-	-	-	-	-	-	-		
54	532021	Jury Duty	-	-	-	-	-	-	-	-	-	-	-		
55	532900	Other Employee Benefits	3,249.04	765.41 [21b]	4,014.45	-	4,014.45	305.10	4,319.55	111.83	4,431.38	114.73	4,546.11		
56	532999	Payroll Suspend	-	-	-	-	-	-	-	-	-	-	-		
57															
58		<b>Total Pension &amp; Other Benefits - Sewer</b>	<b>511,276.16</b>	<b>71,101.77</b>	<b>582,377.93</b>	<b>-</b>	<b>582,377.93</b>	<b>44,260.72</b>	<b>626,638.65</b>	<b>16,223.71</b>	<b>642,862.36</b>	<b>16,643.74</b>	<b>659,506.10</b>		

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-16a  
Updated 09/19/2022

Pension & Other Benefits

Column Calculations:

[A]- Company's total booked amounts for test year ended March 31, 2022

[B]- Amounts calculated based on Company's supporting schedules

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

[D]- Base Case Proposed Increase calculated based on Company's supporting schedules

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

[F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules

[G]- Sum of Columns [C] & [F]

[H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules

[I]- Sum of Columns [G] & [H]

[J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules

[K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-17a  
Updated 09/19/2022

Water Rent			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	571100	Building Rent	111,645.91	100,148.09	[24] 211,794.00		211,794.00	16,096.34	227,890.34	5,469.37	233,359.71	5,600.63	238,960.35
2	571200	Building Rent - Inducement	-	-	-		-	-	-	-	-	-	-
3	571300	Building Rent - Recovery	-	-	-		-	-	-	-	-	-	-
4													
5		<b>Total Rent - Water</b>	<b>111,645.91</b>	<b>100,148.09</b>	<b>211,794.00</b>	<b>-</b>	<b>211,794.00</b>	<b>16,096.34</b>	<b>227,890.34</b>	<b>5,469.37</b>	<b>233,359.71</b>	<b>5,600.63</b>	<b>238,960.35</b>
Sewer Rent			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
6	571100	Building Rent	66,608.60	59,749.40	[24] 126,358.00		126,358.00	9,603.21	135,961.21	3,263.07	139,224.28	3,341.38	142,565.66
7	571200	Building Rent - Inducement	-	-	-		-	-	-	-	-	-	-
8	571300	Building Rent - Recovery	-	-	-		-	-	-	-	-	-	-
9													
10		<b>Total Rent - Sewer</b>	<b>66,608.60</b>	<b>59,749.40</b>	<b>126,358.00</b>	<b>-</b>	<b>126,358.00</b>	<b>9,603.21</b>	<b>135,961.21</b>	<b>3,263.07</b>	<b>139,224.28</b>	<b>3,341.38</b>	<b>142,565.66</b>

Rent

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]



Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-18a  
Updated 09/19/2022

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]		
1	560100	General Liability Insurance	127,774.57	54,651.94	[25] 182,426.51		182,426.51	13,864.42	196,290.93	6,560.78	202,851.71	6,780.07	209,631.78		
2	560200	Property Insurance	230,530.49	50,071.57	[25] 280,602.06		280,602.06	20,322.83	300,924.89	19,860.54	320,785.43	18,539.69	339,325.11		
3	560300	Vehicle Insurance	65,759.43	4,704.11	[25] 70,463.54		70,463.54	5,103.38	75,566.92	4,987.29	80,554.21	4,655.60	85,209.81		
4	560400	Uninsured Losses	98,660.88	(35,346.84)	[25] 63,314.04		63,314.04	4,811.87	68,125.91	2,277.02	70,402.93	2,353.13	72,756.07		
5	560500	Other Insurance	77,883.91	39,712.26	[25] 117,596.17		117,596.17	8,937.31	126,533.48	4,229.23	130,762.71	4,370.58	135,133.29		
6															
7		Total Insurance - Water	600,609.29	113,793.04	[25] 714,402.33	-	714,402.33	53,039.80	767,442.13	37,914.86	805,356.99	36,699.08	842,056.07		

			CWS - NC Uniform			Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]		
8	560100	General Liability Insurance	76,231.06	32,605.67	[25] 108,836.73		108,836.73	8,271.59	117,108.32	3,031.94	120,140.26	3,110.44	123,250.70		
9	560200	Property Insurance	137,535.83	29,872.99	[25] 167,408.82		167,408.82	12,005.14	179,413.96	19,274.58	198,688.54	18,518.24	217,206.78		
10	560300	Vehicle Insurance	39,232.46	2,806.50	[25] 42,038.96		42,038.96	3,014.68	45,053.64	4,840.15	49,893.78	4,650.22	54,544.00		
11	560400	Uninsured Losses	58,861.66	(21,088.13)	[25] 37,773.53		37,773.53	2,870.79	40,644.32	1,052.28	41,696.60	1,079.53	42,776.13		
12	560500	Other Insurance	46,466.00	23,692.56	[25] 70,158.56		70,158.56	5,332.05	75,490.61	1,954.46	77,445.06	2,005.06	79,450.12		
13															
14		Total Insurance - Sewer	358,327.00	67,889.59	[25] 426,216.59	-	426,216.59	31,494.24	457,710.84	30,153.41	487,864.24	29,363.48	517,227.72		

Insurance

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-19a  
Updated 09/19/2022

Water Office Utilities			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	584100	Office Electric	1,875.71		1,875.71		1,875.71	183.87	2,059.59	68.84	2,128.42	71.14	2,199.56
2	584200	Office Gas/Heat	674.27		674.27		674.27	66.10	740.37	24.75	765.11	25.57	790.68
3	584300	Office Water	22,442.52		22,442.52		22,442.52	2,200.03	24,642.55	823.65	25,466.19	851.18	26,317.37
4	584900	Office Other Utilities	160.69		160.69		160.69	15.75	176.44	5.90	182.34	6.09	188.44
5	585100	Office Garbage Disposal/Removal	59,634.83		59,634.83		59,634.83	5,845.97	65,480.80	2,188.62	67,669.41	2,261.77	69,931.18
6	585200	Office Landscape/Mowing	17,696.55		17,696.55		17,696.55	1,734.78	19,431.34	649.47	20,080.80	671.18	20,751.98
7	585300	Office Snow Removal	-		-		-	-	-	-	-	-	-
8	585400	Office Security / Alarm System	1,841.43		1,841.43		1,841.43	180.51	2,021.94	67.58	2,089.52	69.84	2,159.36
9	585500	Office Cleaning Services	2,035.99		2,035.99		2,035.99	199.59	2,235.57	74.72	2,310.30	77.22	2,387.51
10	585900	Other Office Maintenance	3,711.19		3,711.19		3,711.19	363.81	4,075.00	136.20	4,211.20	140.75	4,351.95
11	586100	Landline/Telephone/Fax	32,296.70		32,296.70		32,296.70	3,166.03	35,462.73	1,185.30	36,648.02	1,224.92	37,872.94
12	586200	Cellular/Mobile Phones	24,560.65		24,560.65		24,560.65	2,407.67	26,968.32	901.38	27,869.70	931.51	28,801.21
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	6,278.10		6,278.10		6,278.10	615.44	6,893.54	230.41	7,123.95	238.11	7,362.05
18	587900	Other Office Expenses	3,540.82		3,540.82		3,540.82	347.10	3,887.93	129.95	4,017.88	134.29	4,152.17
19	511003	Purchased Services-Gas	3,923.83		3,923.83		3,923.83	384.65	4,308.48	144.01	4,452.49	148.82	4,601.31
20													
21		Total Office Utilities - Water	180,673.28	-	180,673.28	-	180,673.28	17,711.29	198,384.58	6,630.76	205,015.34	6,852.39	211,867.72

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-19a  
Updated 09/19/2022

Sewer		CWS - NC Uniform											
Office Utilities					Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
22	584100	Office Electric	1,119.06		1,119.06		1,119.06	105.20	1,224.26	31.70	1,255.96	32.52	1,288.47
23	584200	Office Gas/Heat	402.27		402.27		402.27	37.82	440.09	11.39	451.48	11.69	463.17
24	584300	Office Water	13,389.34		13,389.34		13,389.34	1,258.71	14,648.05	379.24	15,027.29	389.06	15,416.35
25	584900	Office Other Utilities	95.87		95.87		95.87	9.01	104.88	2.72	107.60	2.79	110.38
26	585100	Office Garbage Disposal/Removal	35,578.49		35,578.49		35,578.49	3,344.69	38,923.18	1,007.72	39,930.90	1,033.81	40,964.71
27	585200	Office Landscape/Mowing	10,557.87		10,557.87		10,557.87	992.53	11,550.40	299.04	11,849.44	306.78	12,156.22
28	585300	Office Snow Removal	-		-		-	-	-	-	-	-	-
29	585400	Office Security / Alarm System	1,098.60		1,098.60		1,098.60	103.28	1,201.88	31.12	1,233.00	31.92	1,264.92
30	585500	Office Cleaning Services	1,214.68		1,214.68		1,214.68	114.19	1,328.87	34.40	1,363.28	35.30	1,398.57
31	585900	Other Office Maintenance	2,214.12		2,214.12		2,214.12	208.15	2,422.26	62.71	2,484.98	64.34	2,549.31
32	586100	Landline/Telephone/Fax	19,268.40		19,268.40		19,268.40	1,811.40	21,079.80	545.76	21,625.55	559.89	22,185.44
33	586200	Cellular/Mobile Phones	14,653.03		14,653.03		14,653.03	1,377.51	16,030.54	415.03	16,445.57	425.78	16,871.35
34	587100	Holiday Events/Picnics	-		-		-	-	-	-	-	-	-
35	587200	Meals and Entertainment	-		-		-	-	-	-	-	-	-
36	587300	Meals and Entertainment - 50% Tax Deductible	-		-		-	-	-	-	-	-	-
37	587400	Meals and Entertainment - Non Deductible	-		-		-	-	-	-	-	-	-
38	587500	Answering Service	3,745.55		3,745.55		3,745.55	352.11	4,097.67	106.09	4,203.75	108.84	4,312.59
39	587900	Other Office Expenses	2,112.48		2,112.48		2,112.48	198.59	2,311.07	59.83	2,370.90	61.38	2,432.28
40	511003	Purchased Services-Gas	1,407.27		1,407.27		1,407.27	132.30	1,539.57	39.86	1,579.43	40.89	1,620.32
41													
42		<b>Total Office Utilities - Sewer</b>	<b>106,857.03</b>	<b>-</b>	<b>106,857.03</b>	<b>-</b>	<b>106,857.03</b>	<b>10,045.49</b>	<b>116,902.52</b>	<b>3,026.61</b>	<b>119,929.13</b>	<b>3,104.97</b>	<b>123,034.10</b>

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-19a  
Updated 09/19/2022

Office Utilities

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-20a  
Updated 09/19/2022

Water Miscellaneous Expense			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as Adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	621100	Advertising	486.58	(486.58)	[20]	-	-	-	-	-	-	-	-
2	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	-
3	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	-
5	622100	Bank Service Charges	839.41	-	-	839.41	839.41	82.29	921.69	30.81	952.50	31.84	984.33
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	5,337.53	(5,337.53)	[20]	-	-	-	-	-	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	[20]	-	-	-	-	-	-	-	-
10	624100	License Fees	2,109.86	-	-	2,109.86	2,109.86	206.83	2,316.68	77.43	2,394.12	80.02	2,474.14
11	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	-
13	625100	Penalties and Fines	472.84	(472.84)	[20]	-	-	-	-	-	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	[20]	-	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	-
16	626100	Education and Training	9,646.29	-	-	9,646.29	9,646.29	945.62	10,591.91	354.02	10,945.93	365.85	11,311.78
17	629100	Memberships and Dues	26,749.18	(1,450.30)	[20]	25,298.88	25,298.88	2,480.03	27,778.92	928.48	28,707.39	959.51	29,666.90
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	(7,331.72)	-	-	(7,331.72)	(7,331.72)	(718.72)	(8,050.45)	(269.08)	(8,319.52)	(278.07)	(8,597.59)
22	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-
26	629900	Other Misc Expense	13,465.60	243,811.00	[26]	257,276.60	257,276.60	25,230.67	282,497.27	9,442.12	291,939.39	9,757.72	301,697.11
27		<b>Total Miscellaneous Expense</b>	<u>51,775.56</u>	<u>236,163.75</u>		<u>287,939.31</u>	<u>287,939.31</u>	<u>28,216.71</u>	<u>316,056.02</u>	<u>10,563.78</u>	<u>326,619.81</u>	<u>10,916.87</u>	<u>337,536.67</u>
28	591000	Accommodation/Hotel/Lodging	6,391.53	-	-	6,391.53	6,391.53	626.56	7,018.08	234.57	7,252.66	242.41	7,495.07
29	592000	Airfare	187.44	-	-	187.44	187.44	18.37	205.81	6.88	212.69	7.11	219.80
30	593000	Transportation excl. Airfare	1,405.42	-	-	1,405.42	1,405.42	137.77	1,543.19	51.58	1,594.77	53.30	1,648.07
31	594000	Travel - Meals and Entertainment	(67.23)	-	-	(67.23)	(67.23)	(6.59)	(73.82)	(2.47)	(76.29)	(2.55)	(78.84)
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	3,392.73	-	-	3,392.73	3,392.73	332.59	3,725.32	124.51	3,849.83	128.68	3,978.51
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-
34	599900	Other Travel	17,941.42	-	-	17,941.42	17,941.42	1,758.79	19,700.21	658.46	20,358.66	680.46	21,039.13
35		<b>Total Travel Expense</b>	<u>29,251.30</u>	<u>-</u>	<u>-</u>	<u>29,251.30</u>	<u>29,251.30</u>	<u>2,867.49</u>	<u>32,118.79</u>	<u>1,073.33</u>	<u>33,192.32</u>	<u>1,109.41</u>	<u>34,301.73</u>
36		Federal Protected EDIT Amortization	-	(36,704.00)	[10]	(36,704.00)	(36,704.00)	-	(36,704.00)	-	(36,704.00)	-	(36,704.00)
37		NC State Deferred Income Tax Amortization	-	(28,178.00)	[10]	(28,178.00)	(28,178.00)	-	(28,178.00)	-	(28,178.00)	-	(28,178.00)
38	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-
39		<b>Total Commission Ordered Adjustments</b>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>	<u>-</u>	<u>(64,882.00)</u>
40	691000	Corporate Allocation	2,575,907.14	(250,438.61)	[27b]	2,325,468.53	2,325,468.53	176,735.61	2,502,204.14	83,633.10	2,585,837.24	86,428.43	2,672,265.67
41	692000	Regional Allocation	312,448.43	7,025.78	[27b]	319,474.21	319,474.21	24,280.04	343,754.25	11,489.56	355,243.81	11,873.59	367,117.40
42	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-
43	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-
44		<b>Total Allocations (CAM)</b>	<u>2,888,355.57</u>	<u>(243,412.83)</u>	<u>-</u>	<u>2,644,942.74</u>	<u>2,644,942.74</u>	<u>201,015.65</u>	<u>2,845,958.39</u>	<u>95,122.66</u>	<u>2,941,081.05</u>	<u>98,302.02</u>	<u>3,039,383.07</u>
45	811003	Standby/Letter of Credit Fees	37,452.41	-	-	37,452.41	37,452.41	3,483.07	40,935.49	982.45	41,917.94	1,006.03	42,923.97
46	816004	Interest - Other	34,813.06	-	-	34,813.06	34,813.06	160.19	34,973.25	321.86	35,295.10	324.82	35,619.92
47		<b>Total Other Interest Expense</b>	<u>72,265.47</u>	<u>-</u>	<u>-</u>	<u>72,265.47</u>	<u>72,265.47</u>	<u>3,643.26</u>	<u>75,908.73</u>	<u>1,304.31</u>	<u>77,213.04</u>	<u>1,330.85</u>	<u>78,543.89</u>
48		<b>Total Miscellaneous Expense - Water</b>	<u>3,041,647.90</u>	<u>(72,231.08)</u>	<u>-</u>	<u>2,969,416.82</u>	<u>2,969,416.82</u>	<u>235,743.11</u>	<u>3,205,159.94</u>	<u>108,064.29</u>	<u>3,313,224.22</u>	<u>111,659.15</u>	<u>3,424,883.37</u>

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-20a  
Updated 09/19/2022

Sewer Miscellaneous Expense			CWS - NC Uniform		Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]			
49	621100	Advertising	290.30	(290.30)	[20]	-	-	-	-	-	-	-	-			
50	621300	Trade Shows	-	-	-	-	-	-	-	-	-	-	-			
51	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-	-	-	-	-			
52	621500	Promotions - 50%	-	-	-	-	-	-	-	-	-	-	-			
53	622100	Bank Service Charges	500.79	-	-	500.79	500.79	47.08	547.87	14.18	562.06	14.55	576.61			
54	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-	-	-	-			
55	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-	-	-	-			
56	623100	Donations for Registered Charities	3,184.40	(3,184.40)	[20]	-	-	-	-	-	-	-	-			
57	623200	Donations for Non-Registered Charities	-	-	[20]	-	-	-	-	-	-	-	-			
58	624100	License Fees	1,258.75	-	-	1,258.75	1,258.75	118.33	1,377.09	35.65	1,412.74	36.58	1,449.32			
59	624200	Franchise Fee	-	-	-	-	-	-	-	-	-	-	-			
60	624300	5% FF on Usage	-	-	-	-	-	-	-	-	-	-	-			
61	625100	Penalties and Fines	5,629.85	(5,629.85)	[20]	-	-	-	-	-	-	-	-			
62	625200	Penalties and Fines to Government (Non-Deductible)	-	-	[20]	-	-	-	-	-	-	-	-			
63	625300	Late Fees	-	-	-	-	-	-	-	-	-	-	-			
64	626100	Education and Training	5,755.03	-	-	5,755.03	5,755.03	541.02	6,296.06	163.01	6,459.06	167.23	6,626.29			
65	629100	Memberships and Dues	15,958.72	(865.26)	[20]	15,093.46	15,093.46	1,418.92	16,512.37	427.51	16,939.88	438.57	17,378.46			
66	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-	-	-	-			
67	629300	Director and Board Fees	-	-	-	-	-	-	-	-	-	-	-			
68	629400	Corporate Governance	-	-	-	-	-	-	-	-	-	-	-			
69	629500	Credit Card Expense Clearing	(4,374.15)	-	-	(4,374.15)	(4,374.15)	(411.21)	(4,785.36)	(123.89)	(4,909.25)	(127.10)	(5,036.35)			
70	629600	Credit Card/Cash Expense - Unallocated	-	-	-	-	-	-	-	-	-	-	-			
71	629700	Cost Recovery	-	-	-	-	-	-	-	-	-	-	-			
72	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-	-	-	-			
73	629850	Community Service	-	-	-	-	-	-	-	-	-	-	-			
74	629900	Other Misc Expense	27,910.31	65,171.00	[26]	93,081.31	93,081.31	8,750.45	101,831.77	2,636.43	104,468.20	2,704.69	107,172.88			
75		<b>Total Miscellaneous Expense</b>	<b>56,114.01</b>	<b>55,201.19</b>		<b>111,315.20</b>	<b>-</b>	<b>111,315.20</b>	<b>10,464.60</b>	<b>121,779.80</b>	<b>3,152.89</b>	<b>124,932.69</b>	<b>3,234.51</b>	<b>128,167.20</b>		
76	591000	Accommodation/Hotel/Lodging	3,813.22	-	-	3,813.22	3,813.22	358.48	4,171.70	108.01	4,279.70	110.80	4,390.51			
77	592000	Airfare	111.82	-	-	111.82	111.82	10.51	122.34	3.17	125.50	3.25	128.75			
78	593000	Transportation excl. Airfare	838.48	-	-	838.48	838.48	78.82	917.31	23.75	941.05	24.36	965.42			
79	594000	Travel - Meals and Entertainment	(40.11)	-	-	(40.11)	(40.11)	(3.77)	(43.88)	(1.14)	(45.02)	(1.17)	(46.18)			
80	595000	Travel - Meals and Entertainment - 50% Tax Deductible	2,024.12	-	-	2,024.12	2,024.12	190.29	2,214.41	57.33	2,271.74	58.82	2,330.55			
81	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	-	-	-			
82	599900	Other Travel	10,703.96	-	-	10,703.96	10,703.96	1,006.27	11,710.22	303.18	12,013.40	311.03	12,324.43			
83		<b>Total Travel Expense</b>	<b>17,451.50</b>	<b>-</b>	<b>-</b>	<b>17,451.50</b>	<b>-</b>	<b>1,640.59</b>	<b>19,092.09</b>	<b>494.30</b>	<b>19,586.39</b>	<b>507.09</b>	<b>20,093.48</b>			
84		Federal Protected EDIT Amortization	-	(21,898.00)	[10]	(21,898.00)	(21,898.00)	-	(21,898.00)	-	(21,898.00)	-	(21,898.00)			
85		NC State Deferred Income Tax Amortization	-	(16,811.00)	[10]	(16,811.00)	(16,811.00)	-	(16,811.00)	-	(16,811.00)	-	(16,811.00)			
86	630002	Commission Ordered Adjustments	-	-	-	-	-	-	-	-	-	-	-			
87		<b>Total Commission Ordered Adjustments</b>	<b>-</b>	<b>(38,709.00)</b>	<b>-</b>	<b>(38,709.00)</b>	<b>-</b>	<b>(38,709.00)</b>	<b>-</b>	<b>(38,709.00)</b>	<b>-</b>	<b>(38,709.00)</b>	<b>-</b>			
88	691000	Corporate Allocation	1,536,801.23	(149,413.14)	[27b]	1,387,388.09	1,387,388.09	105,441.49	1,492,829.58	38,649.44	1,531,479.03	39,650.08	1,571,129.10			
89	692000	Regional Allocation	186,408.55	4,191.63	[27b]	190,600.18	190,600.18	14,485.61	205,085.79	5,309.68	210,395.48	5,447.15	215,842.63			
90	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-	-	-	-			
91	694000	Allocation Markup	-	-	-	-	-	-	-	-	-	-	-			
92		<b>Total Allocations (CAM)</b>	<b>1,723,209.78</b>	<b>(145,221.51)</b>	<b>-</b>	<b>1,577,988.27</b>	<b>-</b>	<b>1,577,988.27</b>	<b>119,927.11</b>	<b>1,697,915.38</b>	<b>43,959.12</b>	<b>1,741,874.50</b>	<b>45,097.23</b>	<b>1,786,971.73</b>		
93	811003	Standby/Letter of Credit Fees	22,344.33	-	-	22,344.33	22,344.33	2,078.02	24,422.35	586.14	25,008.49	600.20	25,608.69			
94	816004	Interest - Other	20,769.67	-	-	20,769.67	20,769.67	19.17	20,788.84	38.37	20,827.21	38.44	20,865.65			
95		<b>Total Other Interest Expense</b>	<b>43,114.00</b>	<b>-</b>	<b>-</b>	<b>43,114.00</b>	<b>-</b>	<b>2,097.19</b>	<b>45,211.19</b>	<b>624.51</b>	<b>45,835.70</b>	<b>638.65</b>	<b>46,474.34</b>			
96		<b>Total Miscellaneous Expense - Sewer</b>	<b>1,839,889.29</b>	<b>(128,729.32)</b>	<b>-</b>	<b>1,711,159.97</b>	<b>-</b>	<b>1,711,159.97</b>	<b>134,129.49</b>	<b>1,845,289.46</b>	<b>48,230.81</b>	<b>1,893,520.27</b>	<b>49,477.48</b>	<b>1,942,997.75</b>		

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-20a  
Updated 09/19/2022

Miscellaneous Expense

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]





Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-21a  
Updated 09/19/2022

Water Depreciation Expense			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
71	710271	Dep - Other Tangible Plant	14,466.28	(13,248.11) [2]	1,218.17		1,218.17	-	1,218.17	-	1,218.17	-	1,218.17
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	-	13,860.85 [2]	13,860.85	-	13,860.85	-	13,860.85	-	13,860.85	-	13,860.85
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 - DIES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
85	710285	Dep - DIES - Project Management	-	-	-	-	-	-	-	-	-	-	-
86	710286	Dep - DIES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
87	710287	Dep - DIES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
88	710288	Dep - DIES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
89	710289	Dep - DIES - Project Development	-	-	-	-	-	-	-	-	-	-	-
90	710290	Dep - DIES - Engineer	-	-	-	-	-	-	-	-	-	-	-
91	710291	Dep - DIES - 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	-	-	-	-	-	-	-	-	-	-	-
98	710303	Dep - Office Furniture	28,672.99	29,172.03 [2]	57,845.02	-	57,845.02	-	57,845.02	-	57,845.02	-	57,845.02
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-
100	710305	Dep - Stores Equipment	536.59	11.74 [2]	548.33	-	548.33	87.77	636.10	84.26	720.36	84.26	804.62
101	710306	Dep - Lab Equipment	13,093.88	101.16 [2]	13,195.04	-	13,195.04	164.91	13,359.95	158.31	13,518.26	158.31	13,676.58
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
103	710308	Dep - Tool/Shop Equipment	53,321.06	1,204.67 [2]	54,525.73	-	54,525.73	334.82	54,860.55	321.43	55,181.98	321.43	55,503.42
104	710309	Dep - Power Operated Equipment	31,830.21	5,656.93 [2]	37,487.14	-	37,487.14	681.26	38,168.39	654.01	38,822.40	654.01	39,476.41
105	710310	Dep - Communications Equipment	26,660.51	6,002.28 [2]	32,662.80	-	32,662.80	37,908.17	70,570.97	37,256.64	107,827.61	17,048.66	124,876.27
106	710311	Dep - Misc Equipment	6,601.50	587.65 [2]	7,189.15	-	7,189.15	286.72	7,475.87	275.25	7,751.12	275.25	8,026.37
107	710401	Dep - Vehicles	297,698.04	168,132.64 [2]	465,830.68	-	465,830.68	-	465,830.68	-	465,830.68	-	465,830.68
108	710501	Dep - Computer Hardware	956.95	-	956.95	-	956.95	-	956.95	-	956.95	-	956.95
109	710502	Dep - Desktop/Laptop Computers	-	-	-	-	-	-	-	-	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07	-	4,859.07
112	710601	Dep - Computer Software	-	-	-	-	-	-	-	-	-	-	-
113	710602	Dep - Comp Systems	-	-	-	-	-	-	-	-	-	-	-
114	710603	Dep - Micro Systems	-	-	-	-	-	-	-	-	-	-	-
115													
116		<b>Total Depreciation Expense - Water</b>	<b>3,513,041.37</b>	<b>522,022.37</b>	<b>4,035,063.74</b>	<b>-</b>	<b>4,035,063.74</b>	<b>222,221.42</b>	<b>4,257,285.16</b>	<b>257,431.53</b>	<b>4,514,716.70</b>	<b>195,170.69</b>	<b>4,709,887.38</b>



Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-21a  
Updated 09/19/2022

Sewer Depreciation Expense			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
186	710271	Dep - Other Tangible Plant	35,769.01	(35,295.13) [2]	373.88		373.88	60.58	434.45	58.15	492.61	58.15	550.76
187	710272	Dep - Other Plant Collection	533.63	(88.34) [2]	445.29		445.29	2.75	448.04	2.64	450.68	2.64	453.32
188	710273	Dep - Other Plant Pump	5,643.61	6,209.97 [2]	11,853.58		11,853.58	36.70	11,890.28	35.23	11,925.52	35.23	11,960.75
189	710274	Dep - Other Plant Treatment	7,417.26	1,118.64 [2]	8,535.90		8,535.90	403.37	8,939.27	387.23	9,326.50	387.23	9,713.73
190	710275	Dep - Other Plant Reclaim Water Trt	16.25	-	16.25		16.25	-	16.25	-	16.25	-	16.25
191	710276	Dep - Other Plant Reclaim Water Dist	11.49	0.00 [2]	11.49		11.49	-	11.49	-	11.49	-	11.49
192	710277	Dep - Other Plant	-	-	-		-	-	-	-	-	-	-
193	710278	Dep - Plant Alloc	-	35,147.69 [2]	35,147.69		35,147.69	-	35,147.69	-	35,147.69	-	35,147.69
194	710279	Dep - Domestic Water	-	-	-		-	-	-	-	-	-	-
195	710280	Dep - Irrigation Water	-	-	-		-	-	-	-	-	-	-
196	710281	Dep - Geothermal	-	-	-		-	-	-	-	-	-	-
197	710282	Dep - District Energy System	-	-	-		-	-	-	-	-	-	-
198	710283	Dep - Concession	-	-	-		-	-	-	-	-	-	-
199	710284	Dep - DIES - Startup Costs	-	-	-		-	-	-	-	-	-	-
200	710285	Dep - DIES - Project Management	-	-	-		-	-	-	-	-	-	-
201	710286	Dep - DIES - Temporary Energy Centre	-	-	-		-	-	-	-	-	-	-
202	710287	Dep - DIES - Distribution Piping System	-	-	-		-	-	-	-	-	-	-
203	710288	Dep - DIES - Energy Transfer Station	-	-	-		-	-	-	-	-	-	-
204	710289	Dep - DIES - Project Development	-	-	-		-	-	-	-	-	-	-
205	710290	Dep - DIES - Engineer	-	-	-		-	-	-	-	-	-	-
206	710291	Dep - DIES - Low Rise Connection	-	-	-		-	-	-	-	-	-	-
207	710292	Dep - Non-Utility Property	-	-	-		-	-	-	-	-	-	-
208	710293	Dep - Plant Held for Future Use	-	-	-		-	-	-	-	-	-	-
209	710294	Dep - Disallowed Utility Plant	-	-	-		-	-	-	-	-	-	-
210	710299	Dep - Land	-	-	-		-	-	-	-	-	-	-
211	710301	Dep - Building	-	-	-		-	-	-	-	-	-	-
212	710302	Dep - Leasehold Improvement	-	-	-		-	-	-	-	-	-	-
213	710303	Dep - Office Furniture	16,506.83	16,453.73 [2]	32,960.56		32,960.56	-	32,960.56	-	32,960.56	-	32,960.56
214	710304	Dep - Office Equipment	-	-	-		-	-	-	-	-	-	-
215	710305	Dep - Stores Equipment	203.44	72.71 [2]	276.15		276.15	29.09	305.24	27.93	333.16	27.93	361.09
216	710306	Dep - Lab Equipment	18,798.08	1,014.91 [2]	19,812.98		19,812.98	407.23	20,220.21	390.94	20,611.15	390.94	21,002.09
217	710307	Dep - Rental Equipment	-	-	-		-	-	-	-	-	-	-
218	710308	Dep - Tool/Shop Equipment	27,440.43	1,161.21 [2]	28,601.64		28,601.64	213.97	28,815.61	205.42	29,021.03	205.42	29,226.44
219	710309	Dep - Power Operated Equipment	31,543.62	16,587.54 [2]	48,131.17		48,131.17	2,043.16	50,174.33	1,961.44	52,135.77	1,961.44	54,097.21
220	710310	Dep - Communications Equipment	15,669.52	4,040.32 [2]	19,709.83		19,709.83	621.57	20,331.41	596.71	20,928.12	596.71	21,524.83
221	710311	Dep - Misc Equipment	1,981.90	414.19 [2]	2,396.09		2,396.09	259.48	2,655.57	249.10	2,904.66	249.10	3,153.76
222	710401	Dep - Vehicles	170,609.45	107,307.85 [2]	277,917.30		277,917.30	-	277,917.30	-	277,917.30	-	277,917.30
223	710501	Dep - Computer Hardware	536.10	-	536.10		536.10	-	536.10	-	536.10	-	536.10
224	710502	Dep - Desktop/Laptop Computers	-	-	-		-	-	-	-	-	-	-
225	710503	Dep - Mainframe Computers	-	-	-		-	-	-	-	-	-	-
226	710504	Dep - Mini Comp Wtr	2,175.98	-	2,175.98		2,175.98	-	2,175.98	-	2,175.98	-	2,175.98
227	710601	Dep - Computer Software	-	-	-		-	-	-	-	-	-	-
228	710602	Dep - Comp Systems	18,167.88	-	18,167.88		18,167.88	-	18,167.88	-	18,167.88	-	18,167.88
229	710603	Dep - Micro Systems	-	-	-		-	-	-	-	-	-	-
230													
231		<b>Total Depreciation Expense - Sewer</b>	<b>3,030,182.35</b>	<b>426,086.78</b>	<b>3,456,269.13</b>	<b>-</b>	<b>3,456,269.13</b>	<b>211,075.97</b>	<b>3,667,345.10</b>	<b>332,259.61</b>	<b>3,999,604.71</b>	<b>341,448.17</b>	<b>4,341,052.88</b>

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-21a  
Updated 09/19/2022

Depreciation Expense

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-22a  
Updated 09/19/2022

Water			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Plant Acquisition Amortization Expense						Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	710901	Dep - Purchase Acquisition Adjustments	(102,829.02)	(14,528.95) [7]	(117,357.96)		(117,357.96)	-	(117,357.96)	-	(117,357.96)	-	(117,357.96)
2													
3		<b>Total Plant Acquisition Amortization Expense - Water</b>	<b>(102,829.02)</b>	<b>(14,528.95)</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>	<b>-</b>	<b>(117,357.96)</b>

Sewer			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Plant Acquisition Amortization Expense						Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	710901	Dep - Purchase Acquisition Adjustments	(35,870.51)	18,437.97 [7]	(17,432.54)		(17,432.54)	-	(17,432.54)	-	(17,432.54)	-	(17,432.54)
5													
6		<b>Total Plant Acquisition Amortization Expense - Sewer</b>	<b>(35,870.51)</b>	<b>18,437.97</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>	<b>-</b>	<b>(17,432.54)</b>

Plant Acquisition Amortization Expense

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W- 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-23a  
Updated 09/19/2022

Water			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue	Rate Year 2 Adjustments	Rate Year 2 Revenue	Rate Year 3 Adjustments	Rate Year 3 Revenue
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-
2	720002	Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
3	720003	Amort CIAC - Structure/Improvement Svc Supply	-	241.54 [4]	(1,029.85)	-	(1,029.85)	-	(1,029.85)	-	(1,029.85)	-	(1,029.85)
4	720004	Amort CIAC - Structure/Improvement WTP	-	1,061.71 [4]	(860.00)	-	(860.00)	-	(860.00)	-	(860.00)	-	(860.00)
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-
6	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-
7	720007	Amort CIAC - Structure/Improvement Pump Plant La	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
13	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
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	(21,561.28)	1,295.83 [4]	(20,265.45)	-	(20,265.45)	-	(20,265.45)	-	(20,265.45)	-	(20,265.45)
18	720018	Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
19	720019	Amort CIAC - Electric Pump Equipment Svc Pump	(670.56)	(3,210.36) [4]	(3,880.92)	-	(3,880.92)	-	(3,880.92)	-	(3,880.92)	-	(3,880.92)
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.80)	(748.88) [4]	(2,896.68)	-	(2,896.68)	-	(2,896.68)	-	(2,896.68)	-	(2,896.68)
21	720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.21)	(23,752.03) [4]	(28,713.24)	-	(28,713.24)	-	(28,713.24)	-	(28,713.24)	-	(28,713.24)
22	720022	Amort CIAC - Water Treatment Equipment	(1,177.27)	(14,750) [4]	(15,927.27)	-	(15,927.27)	-	(15,927.27)	-	(15,927.27)	-	(15,927.27)
23	720023	Amort CIAC - Dist Resv and S	(4,679.50)	1,001.89 [4]	(3,677.61)	-	(3,677.61)	-	(3,677.61)	-	(3,677.61)	-	(3,677.61)
24	720024	Amort CIAC - Trans and Distr Mains	(61,946.75)	32,868.50 [4]	(29,078.25)	-	(29,078.25)	-	(29,078.25)	-	(29,078.25)	-	(29,078.25)
25	720025	Amort CIAC - Service Lines	(6,427.88)	1,062.05 [4]	(5,365.83)	-	(5,365.83)	-	(5,365.83)	-	(5,365.83)	-	(5,365.83)
26	720026	Amort CIAC - Meters	(765.41)	(90.41) [4]	(855.82)	-	(855.82)	-	(855.82)	-	(855.82)	-	(855.82)
27	720027	Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
28	720028	Amort CIAC - Hydrants	(7,624.39)	(787.54) [4]	(8,411.93)	-	(8,411.93)	-	(8,411.93)	-	(8,411.93)	-	(8,411.93)
29	720029	Amort CIAC - Backflow Prevent D	(400.00)	-	(400.00)	-	(400.00)	-	(400.00)	-	(400.00)	-	(400.00)
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	-	-	-	-	-	-	-	-	-	-	-
34	720034	Amort CIAC - Misc Equipment	(4,087.82)	(1,418.38) [4]	(5,506.20)	-	(5,506.20)	-	(5,506.20)	-	(5,506.20)	-	(5,506.20)
35	720035	Amort CIAC - Other Langbick Plant	(449,384.49)	(13,334.14) [4]	(462,718.63)	-	(462,718.63)	-	(462,718.63)	-	(462,718.63)	-	(462,718.63)
36	720036	Amort CIAC - Tap Fee	(106,337.11)	(19,280.27) [4]	(125,617.38)	-	(125,617.38)	-	(125,617.38)	-	(125,617.38)	-	(125,617.38)
37	720037	Amort CIAC - Management Fee	(554.62)	(30.80) [4]	(585.42)	-	(585.42)	-	(585.42)	-	(585.42)	-	(585.42)
38	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-
39	720039	Amort CIAC - Res Cap Fee	(969.12)	(102.41) [4]	(1,071.53)	-	(1,071.53)	-	(1,071.53)	-	(1,071.53)	-	(1,071.53)
40	720040	Amort CIAC - Plant Modl Fee	(21,850.97)	(1,839.91) [4]	(23,690.89)	-	(23,690.89)	-	(23,690.89)	-	(23,690.89)	-	(23,690.89)
41	720041	Amort CIAC - Plant Meter Fee	-	-	-	-	-	-	-	-	-	-	-
42	720042	Amort CIAC - Sewer Force Main	(6,706.08)	(1,066.12) [4]	(7,772.20)	-	(7,772.20)	-	(7,772.20)	-	(7,772.20)	-	(7,772.20)
43	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
44	720044	Amort CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
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 CLAC ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
78	720078	Amort CIAC - RC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
79	720079	Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
80		<b>Total Contribution-In-Aid-Construction Amortization - Water</b>	<b>(704,565.37)</b>	<b>(26,994.42)</b>	<b>(733,559.79)</b>	<b>-</b>	<b>(733,559.79)</b>	<b>-</b>	<b>(733,559.79)</b>	<b>-</b>	<b>(733,559.79)</b>	<b>-</b>	<b>(733,559.79)</b>

Carolina Water Service, Inc. of North Carolina  
W- 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-23a  
Updated 09/19/2022

Sewer			CWS - NC Uniform															
Contribution-In-Aid-Construction Amortization			Pro-Forma		Historical Test		Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Adjustment	Year as Adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Requirement	Rate Year 2 Adjustments	Rate Year 2 Requirement	Rate Year 3 Adjustments	Rate Year 3 Requirement					
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]					
					=[A]+[B]		=[C]+[D]		=[G]+[H]		=[I]+[J]		=[K]+[L]					
82	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-					
83	720002	Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-					
84	720003	Amort CIAC - Structure/Improvement Sec Supply	-	-	-	-	-	-	-	-	-	-	-					
85	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-	-	-	-					
86	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-					
87	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-					
88	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-	-	-	-					
89	720008	Amort CIAC - Structure/Improvement Treat Plant	(16,047.21)	3,165.84 [4]	(12,881.37)	-	(12,881.37)	-	(12,881.37)	-	(12,881.37)	-	(12,881.37)					
90	720009	Amort CIAC - Structure/Improvement Reclaim Dist	(10,674.78)	624.36 [4]	(10,050.42)	-	(10,050.42)	-	(10,050.42)	-	(10,050.42)	-	(10,050.42)					
91	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-					
92	720011	Amort CIAC - Structure/Improvement Generator Plant	(320,333.44)	11,890.55 [4]	(308,442.89)	-	(308,442.89)	-	(308,442.89)	-	(308,442.89)	-	(308,442.89)					
93	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-	-	-	-					
94	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-					
95	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-					
96	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-					
97	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-					
98	720017	Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-	-	-	-					
99	720018	Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-					
100	720019	Amort CIAC - Electric Pump Equipment Sec Pump	-	-	-	-	-	-	-	-	-	-	-					
101	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-	-	-	-					
102	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-	-					
103	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-					
104	720023	Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-	-	-	-					
105	720024	Amort CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-	-	-	-					
106	720025	Amort CIAC - Service Lines	-	-	-	-	-	-	-	-	-	-	-					
107	720026	Amort CIAC - Meters	-	-	-	-	-	-	-	-	-	-	-					
108	720027	Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-					
109	720028	Amort CIAC - Hydrants	-	-	-	-	-	-	-	-	-	-	-					
110	720029	Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-	-					
111	720030	Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-					
112	720031	Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-					
113	720032	Amort CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-					
114	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-	-					
115	720034	Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-	-	-	-					
116	720035	Amort CIAC - Other Langible Plant	9.30	-	9.30	-	9.30	-	9.30	-	9.30	-	9.30					
117	720036	Amort CIAC - Tap Fee	(87,087.56)	(10,125.83) [4]	(97,213.39)	-	(97,213.39)	-	(97,213.39)	-	(97,213.39)	-	(97,213.39)					
118	720037	Amort CIAC - Management Fee	(352.94)	73.38 [4]	(279.56)	-	(279.56)	-	(279.56)	-	(279.56)	-	(279.56)					
119	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-					
120	720039	Amort CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-	-					
121	720040	Amort CIAC - Plant Modl Fee	(144,871.04)	(23,983.47) [4]	(168,854.51)	-	(168,854.51)	-	(168,854.51)	-	(168,854.51)	-	(168,854.51)					
122	720041	Amort CIAC - Plant Meter Fee	(6.61)	(1.27) [4]	(7.88)	-	(7.88)	-	(7.88)	-	(7.88)	-	(7.88)					
123	720042	Amort CIAC - Sewer Force Main	(2,748.15)	521.81 [4]	(2,226.34)	-	(2,226.34)	-	(2,226.34)	-	(2,226.34)	-	(2,226.34)					
124	720043	Amort CIAC - Sewer Gravity Main	(38,561.99)	18,361.16 [4]	(20,200.83)	-	(20,200.83)	-	(20,200.83)	-	(20,200.83)	-	(20,200.83)					
125	720044	Amort CIAC - Manholes	(3,842.64)	779.66 [4]	(3,062.98)	-	(3,062.98)	-	(3,062.98)	-	(3,062.98)	-	(3,062.98)					
126	720045	Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-					
127	720046	Amort CIAC - Service to Customers	(4,645.69)	1,274.25 [4]	(3,371.44)	-	(3,371.44)	-	(3,371.44)	-	(3,371.44)	-	(3,371.44)					
128	720047	Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-					
129	720048	Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-					
130	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-					
131	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-					
132	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-					
133	720052	Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-					
134	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-					
135	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	899.42	230.58 [4]	1,120.00	-	1,120.00	-	1,120.00	-	1,120.00	-	1,120.00					
136	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-					
137	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-	-					
138	720057	Amort CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-					
139	720058	Amort CIAC - Stores Equipment	-	-	-	-	-	-	-	-	-	-	-					
140	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-					
141	720060	Amort CIAC - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-					
142	720061	Amort CIAC - Reuse Services	-	-	-	-	-	-	-	-	-	-	-					
143	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-	-	-	-					
144	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-	-	-	-	-					
145	720064	Amort CIAC - Capital	-	-	-	-	-	-	-	-	-	-	-					
146	720065	Amort CIAC - Commercial Concession	-	-	-	-	-	-	-	-	-	-	-					
147	720066	Amort CIAC - Developer	-	-	-	-	-	-	-	-	-	-	-					
148	720067	Amort CIAC - Post Oct 97	-	-	-	-	-	-	-	-	-	-	-					
149	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-	-	-	-	-					
150	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-					
151	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-					
152	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-					
153	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-					
154	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-					
155	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-					
156	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-					
157	720076	Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-					
158	720077	Amort CIAC - Concession CLAC ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-					
159	720078	Amort CIAC - RC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-					
160	720079	Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-					
161																		
162		<b>Total Contribution-In-Aid-Construction Amortization - Sewer</b>	<b>(628,273.33)</b>	<b>2,811.03</b>	<b>(625,462.30)</b>	<b>-</b>	<b>(625,462.30)</b>	<b>-</b>	<b>(625,462.30)</b>	<b>-</b>	<b>(625,462.30)</b>	<b>-</b>	<b>(625,462.30)</b>					

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Contribution-In-Aid-Construction Amortization

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Schedule B-23a  
Updated 09/19/2022



Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-24a  
Updated 09/19/2022

Water			CWS - NC Uniform										
Investment Tax Credit Amortization				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	920003	Investment Tax Credit Amortization	(265.02)	-	(265.02)		(265.02)	-	(265.02)	-	(265.02)	-	(265.02)
2													
3		<b>Total Investment Tax Credit Amortization - Water</b>	<b>(265.02)</b>	<b>-</b>	<b>(265.02)</b>	<b>-</b>	<b>(265.02)</b>	<b>-</b>	<b>(265.02)</b>	<b>-</b>	<b>(265.02)</b>	<b>-</b>	<b>(265.02)</b>

Sewer			CWS - NC Uniform										
Investment Tax Credit Amortization				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement		
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	920003	Investment Tax Credit Amortization	(253.98)	-	(253.98)		(253.98)	-	(253.98)	-	(253.98)	-	(253.98)
5													
6		<b>Total Investment Tax Credit Amortization - Sewer</b>	<b>(253.98)</b>	<b>-</b>	<b>(253.98)</b>	<b>-</b>	<b>(253.98)</b>	<b>-</b>	<b>(253.98)</b>	<b>-</b>	<b>(253.98)</b>	<b>-</b>	<b>(253.98)</b>

Investment Tax Credit Amortization

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-25a  
Updated 09/19/2022

Water TOTI			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	641100	FICA	250,203.03	45,415.51 [21a]	295,618.54	-	295,618.54	8,868.56	304,487.10	9,134.61	313,621.71	9,408.65	323,030.36
2	641200	Payroll Tax	-	-	-	-	-	-	-	-	-	-	-
3	641300	Employer Health Tax	-	-	-	-	-	-	-	-	-	-	-
4	642100	Federal Unemployment Tax	2,531.66	(400.57) [21a]	2,131.09	-	2,131.09	63.93	2,195.03	65.85	2,260.88	67.83	2,328.70
5	642200	State Unemployment Tax	8,082.38	(1,426.76) [21a]	6,655.62	-	6,655.62	199.67	6,855.29	205.66	7,060.95	211.83	7,272.78
6	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-
7		<b>Total Payroll Taxes</b>	<b>260,817.08</b>	<b>43,588.18</b>	<b>304,405.26</b>	<b>-</b>	<b>304,405.26</b>	<b>9,132.16</b>	<b>313,537.42</b>	<b>9,406.12</b>	<b>322,943.54</b>	<b>9,688.31</b>	<b>332,631.85</b>
8	643100	Franchise Taxes	66,687.20	-	66,687.20	-	66,687.20	6,537.31	73,224.51	2,447.44	75,671.95	5,259.24	78,201.19
9	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-	-	-	-
10	643300	Personal Property Taxes	77,727.93	-	77,727.93	-	77,727.93	5,629.51	83,357.44	5,501.45	88,858.89	5,135.57	93,994.46
11	643400	Real Estate Taxes	58,241.08	-	58,241.08	-	58,241.08	4,218.16	62,459.24	4,122.21	66,581.44	3,848.05	70,429.50
12	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-	-	-	-
13	643600	Utility/Commission Taxes	28,483.23	(28,483.23) [28]	-	32,391.54 [28]	32,391.54	34,900.84	34,900.84	1,971.65	36,872.49	38,552.11	38,552.11
14	643700	Other General Taxes	(10,201.66)	-	(10,201.66)	-	(10,201.66)	(1,000.06)	(11,201.72)	(374.40)	(11,576.13)	(386.92)	(11,963.04)
15		<b>Total Property and Other Tax Expense</b>	<b>220,937.78</b>	<b>(28,483.23)</b>	<b>192,454.55</b>	<b>32,391.54</b>	<b>224,846.09</b>	<b>50,285.75</b>	<b>242,740.31</b>	<b>13,668.34</b>	<b>256,408.65</b>	<b>12,805.56</b>	<b>269,214.21</b>
16		<b>Total TOTI - Water</b>	<b>481,754.86</b>	<b>15,104.95</b>	<b>496,859.81</b>	<b>32,391.54</b>	<b>529,251.35</b>	<b>59,417.91</b>	<b>556,277.72</b>	<b>23,074.46</b>	<b>579,352.19</b>	<b>22,493.87</b>	<b>601,846.05</b>

Sewer TOTI			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
17	641100	FICA	149,272.59	27,095.16 [21a]	176,367.75	-	176,367.75	5,291.03	181,658.78	5,449.76	187,108.54	5,613.26	192,721.80
18	641200	Payroll Tax	-	-	-	-	-	-	-	-	-	-	-
19	641300	Employer Health Tax	-	-	-	-	-	-	-	-	-	-	-
20	642100	Federal Unemployment Tax	1,510.41	(238.98) [21a]	1,271.43	-	1,271.43	38.14	1,309.57	39.29	1,348.86	40.47	1,389.32
21	642200	State Unemployment Tax	4,822.00	(851.21) [21a]	3,970.79	-	3,970.79	119.12	4,089.91	122.70	4,212.61	126.38	4,338.99
22	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-
		<b>Total Payroll Taxes</b>	<b>155,604.99</b>	<b>26,004.97</b>	<b>181,609.96</b>	<b>-</b>	<b>181,609.96</b>	<b>5,448.30</b>	<b>187,058.26</b>	<b>5,611.75</b>	<b>192,670.01</b>	<b>5,780.10</b>	<b>198,450.11</b>
19	643100	Franchise Taxes	54,258.80	-	54,258.80	-	54,258.80	5,100.80	59,359.60	1,536.82	60,896.42	1,576.61	62,473.03
20	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-	-	-	-
21	643300	Personal Property Taxes	70,882.28	-	70,882.28	-	70,882.28	5,083.07	75,965.35	8,161.02	84,126.37	7,840.78	91,967.14
22	643400	Real Estate Taxes	34,746.97	-	34,746.97	-	34,746.97	2,491.76	37,238.73	4,000.58	41,239.31	3,843.60	45,082.91
23	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-	-	-	-
24	643600	Utility/Commission Taxes	23,174.84	(23,174.84) [28]	-	25,609.04 [28]	25,609.04	27,759.51	27,759.51	2,441.49	30,201.00	2,045.39	32,246.39
25	643700	Other General Taxes	(6,086.37)	-	(6,086.37)	-	(6,086.37)	(572.17)	(6,658.54)	(172.39)	(6,830.93)	(176.85)	(7,007.78)
26		<b>Total Property and Other Tax Expense</b>	<b>176,976.52</b>	<b>(23,174.84)</b>	<b>153,801.67</b>	<b>25,609.04</b>	<b>179,410.71</b>	<b>39,862.97</b>	<b>193,664.65</b>	<b>15,967.52</b>	<b>209,632.17</b>	<b>15,129.52</b>	<b>224,761.69</b>
27		<b>Total TOTI - Sewer</b>	<b>176,976.52</b>	<b>(23,174.84)</b>	<b>153,801.67</b>	<b>25,609.04</b>	<b>179,410.71</b>	<b>39,862.97</b>	<b>193,664.65</b>	<b>15,967.52</b>	<b>209,632.17</b>	<b>15,129.52</b>	<b>224,761.69</b>

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-25a  
Updated 09/19/2022

TOTI

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina  
W - 354, Sub 400  
Summary of Rate Case Adjustments  
Test Year: March 31, 2022  
WSIP Period: April 1, 2023 - March 31, 2026

Schedule B-26a  
Updated 09/19/2022

Water		CWS - NC Uniform								
Income Taxes		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No	Description	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
				=[A]+[B]		=[A]+[D]		=[E]+[F]		=[G]+[H]
1	Operating Revenues	22,683,669.33	2,054,629.09	24,738,298.42	1,915,547.52	26,653,845.95	1,506,563.28	28,160,409.23	1,283,416.21	29,443,825.44
2	<b>Operating Deductions:</b>									
3	Maintenance expenses	4,714,437.66		4,714,437.66		4,950,991.13		5,045,856.25		5,141,705.56
4	General expenses	9,722,040.93		9,722,040.93		10,271,646.69		10,601,759.97		10,939,937.36
5	Depreciation expense	4,035,063.74		4,035,063.74		4,257,285.16		4,514,716.70		4,709,887.38
6	Amortization of PAA	(117,357.96)		(117,357.96)		(117,357.96)		(117,357.96)		(117,357.96)
9	Amortization of CIAC	(733,559.79)		(733,559.79)		(733,559.79)		(733,559.79)		(733,559.79)
8	Amortization of IIC	(265.02)		(265.02)		(265.02)		(265.02)		(265.02)
7	TOTI	496,859.81	32,391.54	529,251.35	34,900.84	556,277.72	1,971.65	579,352.19	1,679.62	601,846.05
10	Interest expense	1,721,075.45	(41,912.21)	1,679,163.24	190,967.60	1,870,130.84	200,579.87	2,070,710.71	158,175.70	2,228,886.41
11	Total Operating Deductions	19,838,294.83	(9,520.67)	19,828,774.16	225,868.44	21,055,148.78	202,551.52	21,961,213.05	159,855.32	22,771,080.00
12	Taxable Income State (Line 1 minus Line 11)	2,845,374.50	2,064,149.76	4,909,524.27	689,172.90	5,598,697.17	600,499.01	6,199,196.18	473,549.26	6,672,745.44
13	State Income Tax (Line 12 multiplied by 2.5%)	71,134.36	51,603.74	122,738.11	17,229.32	139,967.43	15,012.48	154,979.90	11,838.73	166,818.64
14	Federal Taxable Income (Line 12 minus Line 13)	2,774,240.14	2,012,546.02	4,786,786.16	671,943.58	5,458,729.74	585,486.54	6,044,216.28	461,710.53	6,505,926.80
15	Federal Income Tax (Line 14 multiplied by 21%)	582,590.43	422,634.66	1,005,225.09	141,108.15	1,146,333.25	122,952.17	1,269,285.42	96,959.21	1,366,244.63
16	Net Amount (Line 14 minus Line 15)	2,191,649.71	1,589,911.35	3,781,561.07	530,835.43	4,312,396.49	462,534.36	4,774,930.86	364,751.32	5,139,682.18
17	Add: Interest Expense	1,721,075.45	(41,912.21)	1,679,163.24	190,967.60	1,870,130.84	200,579.87	2,070,710.71	158,175.70	2,228,886.41
18	Net Income for Return	3,912,725.16	1,547,999.14	5,460,724.31	721,803.03	6,182,527.33	663,114.23	6,845,641.57	522,927.02	7,368,568.59

Sewer		CWS - NC Uniform								
Income Taxes		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No	Description	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
		[A]	[B]	[C] =[A]+[B]	[D]	[E] =[A]+[D]	[F]	[G] =[E]+[F]	[H]	[I] =[G]+[H]
19	Operating Revenues	17,461,950.57	2,066,669.20	19,528,619.78	1,640,259.55	21,168,879.33	1,864,258.88	23,033,138.22	1,561,806.19	24,594,944.41
20	<b>Operating Deductions:</b>									
21	Maintenance expenses	4,417,837.72		4,417,837.72		4,705,135.82		4,791,618.36		4,678,862.79
22	General expenses	5,738,881.94		5,738,881.94		6,059,253.68		6,239,834.07		6,423,810.18
23	Depreciation expense	3,456,269.13		3,456,269.13		3,667,345.10		3,999,604.71		4,341,052.88
24	Amortization of PAA	(17,432.54)		(17,432.54)		(17,432.54)		(17,432.54)		(17,432.54)
27	Amortization of CIAC	(625,462.30)		(625,462.30)		(625,462.30)		(625,462.30)		(625,462.30)
26	Amortization of ITC	(253.98)		(253.98)		(253.98)		(253.98)		(253.98)
25	TOTI	335,411.64	25,609.04	361,020.67	27,759.51	380,722.91	2,441.49	402,302.18	2,045.39	423,211.80
28	Interest expense	1,618,958.49	(39,424.45)	1,579,534.04	173,099.94	1,752,633.98	311,320.01	2,063,953.99	282,492.99	2,346,446.98
29	Total Operating Deductions	14,924,210.09	(13,815.41)	14,910,394.68	200,859.45	15,921,942.66	313,761.50	16,854,164.49	284,538.38	17,570,235.81
30	Taxable Income State (Line 29 minus Line 19)	2,537,740.48	2,080,484.62	4,618,225.10	628,711.57	5,246,936.67	932,037.05	6,178,973.72	845,734.87	7,024,708.60
31	State Income Tax (Line 30 multiplied by 2.5%)	63,443.51	52,012.12	115,455.63	15,717.79	131,173.42	23,300.93	154,474.34	21,143.37	175,617.71
32	Federal Taxable Income (Line 30 minus Line 31)	2,474,296.97	2,028,472.50	4,502,769.47	612,993.78	5,115,763.25	908,736.13	6,024,499.38	824,591.50	6,849,090.88
33	Federal Income Tax (Line 32 multiplied by 21%)	519,602.36	425,979.23	945,581.59	128,728.69	1,074,310.28	190,834.59	1,265,144.87	173,164.22	1,438,309.09
34	Net Amount (Line 32 minus Line 33)	1,954,694.61	1,602,493.28	3,557,187.88	484,265.09	4,041,452.97	717,901.54	4,759,354.51	651,427.29	5,410,781.80
35	Add: Interest Expense	1,618,958.49	(39,424.45)	1,579,534.04	173,099.94	1,752,633.98	311,320.01	2,063,953.99	282,492.99	2,346,446.98
36	Net Income for Return	3,573,653.10	1,563,068.83	5,136,721.92	657,365.03	5,794,086.95	1,029,221.55	6,823,308.50	933,920.28	7,757,228.78

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

Schedule B-26a  
Updated 09/19/2022

Income Taxes

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [E]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]