

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

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

Schedule B-1a
Updated 10/08/21

Service Revenue

CWS - NC Uniform - Water				Direct	Allocated	Total			
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Service Revenue	19,514,827.46	18,487.09	19,533,314.55	452,214.45 [12]	-	19,985,529.00	2,652,919.00	22,638,448.00
2	Miscellaneous Revenue	97,232.60	106.94	97,339.54	63,060.97 [13]	(106.94) [14]	160,293.57	7,344.61	167,638.17
3	Uncollectible Accounts	(64,921.78)	(144,021.29)	(208,943.07)		(888.67) [11]	(209,831.74)	(27,853.48)	(237,685.23)
4	Total Service Revenue - Water	<u>19,547,138.28</u>	<u>(125,427.27)</u>	<u>19,421,711.01</u>	<u>515,275.42</u>	<u>(995.61)</u>	<u>19,935,990.82</u>	<u>2,632,410.12</u>	<u>22,568,400.94</u>
CWS - NC Uniform - Sewer				Direct	Allocated	Total			
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	Service Revenue	15,798,921.28	10,822.08	15,809,743.36	132,690.64 [12]	-	15,942,434.00	1,863,787.00	17,806,221.00
6	Miscellaneous Revenue	32,451.27	63.54	32,514.81	38,680.72 [13]	(63.54) [14]	71,131.99	4,232.28	75,364.26
7	Uncollectible Accounts	(13,759.74)	(75,182.12)	(88,941.86)		(504.81) [11]	(89,446.67)	(10,456.97)	(99,903.64)
8	Total Service Revenue- Sewer	<u>15,817,612.81</u>	<u>(64,296.50)</u>	<u>15,753,316.31</u>	<u>171,371.36</u>	<u>(568.35)</u>	<u>15,924,119.32</u>	<u>1,857,562.31</u>	<u>17,781,681.63</u>

Column Calculations:

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

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

Schedule B-2a
Updated 10/08/21

Uncollectible Accounts

Line No.	Description	Water [A]	Sewer [B]	Total [C]
1	Test Year / Present Service Revenues	<u>19,985,529.00</u>	<u>15,942,434.00</u>	<u>35,927,963.00</u>
2	Per Books Uncollectible Accounts	<u>\$ (209,832)</u>	<u>\$ (89,447)</u>	<u>\$ (299,278)</u>
3	Uncollectible % (L2/L1)	<u>-1.05%</u>	<u>-0.56%</u>	
4	PROPOSED Service Revenues	<u>22,638,448.00</u>	<u>17,806,221.00</u>	
5	Uncollectible % (L3)	<u>-1.05%</u>	<u>-0.56%</u>	
6	Uncollectible Accounts (L4*L5)	<u>\$ (237,685)</u>	<u>\$ (99,904)</u>	<u>\$ (337,589)</u>
7	Proposed Increase Adjustment (L6-L2)	(27,853)	(10,457)	(38,310)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
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Schedule B-3a
Updated 10/08/21

Forfeited Discounts

Line No.	Description	Water	Sewer	Total
1	Test Year / Present Revenues	<u>19,985,529.00</u>	<u>15,942,434.00</u>	<u>35,927,963.00</u>
2	Forfeited Discounts	<u>\$ (906)</u>	<u>\$ (259)</u>	<u>\$ (1,165)</u>
3	Test Year Forefeited Discount Rate (L2/L1)	<u>0.00%</u>	<u>0.00%</u>	
4	Test Year / Present Revenues (L1)	<u>19,985,529.00</u>	<u>15,942,434.00</u>	<u>35,927,963.00</u>
5	Forfeited Discount % (Note 1)	<u>0.311%</u>	<u>0.241%</u>	
6	Forfeited Discounts	<u>\$ 62,155</u>	<u>\$ 38,421</u>	<u>\$ 100,576</u>
7	Per-Books Adjustment (L6-L2)	63,061	38,681	101,742
8	PROPOSED Revenues	<u>22,638,448.00</u>	<u>17,806,221.00</u>	
9	Forfeited Discounts (L5)	<u>0.311%</u>	<u>0.241%</u>	
10	Forfeited Discount % (L8*L9)	<u>\$ 70,406</u>	<u>\$ 42,913</u>	<u>\$ 113,319</u>
11	Proposed Increase Adjustment (L10-L7)	7,345	4,232	11,577

Notes:

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

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

Schedule B-4a
Updated 10/08/21

Salaries & Wages

CWS - NC Uniform - Water									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Salaries & Wages - Maintenance	-	-	-	-	-	-	-	-
2	Salaries & Wages - General	2,850,721.50	1,233,783.18	4,084,504.68	-	(585,522.95) [11]	3,498,981.73	107,581.79 [15]	3,606,563.52
3	Total Salaries & Wages - Water	<u>2,850,721.50</u>	<u>1,233,783.18</u>	<u>4,084,504.68</u>	<u>-</u>	<u>(585,522.95)</u>	<u>3,498,981.73</u>	<u>107,581.79</u>	<u>3,606,563.52</u>

CWS - NC Uniform - Sewer									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	Salaries & Wages - Maintenance	-	-	-	-	-	-	-	-
5	Salaries & Wages - General	1,427,350.31	691,098.41	2,118,448.72	-	(330,321.28) [11]	1,788,127.43	353,783.41 [15]	2,141,910.84
6	Total Salaries & Wages - Sewer	<u>1,427,350.31</u>	<u>691,098.41</u>	<u>2,118,448.72</u>	<u>-</u>	<u>(330,321.28)</u>	<u>1,788,127.43</u>	<u>353,783.41</u>	<u>2,141,910.84</u>

Column Calculations:

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Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
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Schedule B-5a
Updated 10/08/21

Salary Captive

CWS - NC Uniform - Water			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Pro-Forma Proposed
Line No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	522001	Capitalized Time	(293,403.03)	(14,741.10)	(308,144.13)		14,160.48 [11]	(293,983.65)		(293,983.65)
2		UA Adjustment								
3		Total Capitalize Time - Water	<u>(293,403.03)</u>	<u>(14,741.10)</u>	<u>(308,144.13)</u>	<u>-</u>	<u>14,160.48</u>	<u>(293,983.65)</u>	<u>-</u>	<u>(293,983.65)</u>

CWS - NC Uniform - Sewer			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Pro-Forma Proposed
Line No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	522001	Capitalized Time	(140,255.29)	(8,235.41)	(148,490.70)		8,050.93 [11]	(140,439.77)		(140,439.77)
5		UA Adjustment								
6		Total Capitalize Time - Sewer	<u>(140,255.29)</u>	<u>(8,235.41)</u>	<u>(148,490.70)</u>	<u>-</u>	<u>8,050.93</u>	<u>(140,439.77)</u>	<u>-</u>	<u>(140,439.77)</u>

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

Schedule B-6a
Updated 10/08/21

Purchase Power

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	517001	Utility-Electric Power	1,069,104.05	(3,215.25)	1,065,888.80			1,065,888.80	7,492.23	1,073,381.03
2						-				
3		Total Purchase Power - Water	<u>1,069,104.05</u>	<u>(3,215.25)</u>	<u>1,065,888.80</u>	<u>-</u>	<u>-</u>	<u>1,065,888.80</u>	<u>7,492.23</u>	<u>1,073,381.03</u>

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	517001	Utility-Electric Power	789,274.04	(1,808.00)	787,466.04	-		787,466.04	4,357.93	791,823.97
5						-				
6		Total Purchase Power - Sewer	<u>789,274.04</u>	<u>(1,808.00)</u>	<u>787,466.04</u>	<u>-</u>	<u>-</u>	<u>787,466.04</u>	<u>4,357.93</u>	<u>791,823.97</u>

Column Calculations:

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

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

Schedule B-7a
Updated 10/08/21

Purchase Water & Sewer

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	511001	Purchased Services-Water	1,505,264.30	89.20	1,505,353.50	-	-	1,505,353.50	83,571.90	[17] 1,588,925.40
3										
4		Total Purchase Water	<u>1,505,264.30</u>	<u>89.20</u>	<u>1,505,353.50</u>	<u>-</u>	<u>-</u>	<u>1,505,353.50</u>	<u>83,571.90</u>	<u>1,588,925.40</u>
CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	511002	Purchased Services-Sewer	872,477.91	49.87	872,527.78	-	-	872,527.78	53,209.68	[17] 925,737.46
6										
7		Total Purchase Sewer	<u>872,477.91</u>	<u>49.87</u>	<u>872,527.78</u>	<u>-</u>	<u>-</u>	<u>872,527.78</u>	<u>53,209.68</u>	<u>925,737.46</u>

Column Calculations:

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

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

Schedule B-8a
Updated 10/08/21

Maintenance & Repair

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	512001	Shop Supplies and Tools	1,791.31	11,725.81	13,517.12	-	-	13,517.12	-	13,517.12
2	512002	Repairs and Maintenance	401,386.25	31,774.74	433,160.99	-	-	433,160.99	-	433,160.99
3	512003	Main Breaks	33,759.24	119.70	33,878.94	-	-	33,878.94	-	33,878.94
4	512004	Traps Repair	-	-	-	-	-	-	-	-
5	512005	Valve Repair	491.93	-	491.93	-	-	491.93	-	491.93
6	512006	Manhole Maint	-	227.98	227.98	-	-	227.98	-	227.98
7	512007	Major Repairs	-	-	-	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	15,696.31	1,421.90	17,118.21	-	-	17,118.21	-	17,118.21
9	512009	Permits	5,675.00	24,615.72	30,290.72	-	-	30,290.72	-	30,290.72
10	512010	Sewer Rodding	9,256.35	-	9,256.35	-	-	9,256.35	-	9,256.35
11	512011	Sewer Sludge Hauling	38,340.00	-	38,340.00	-	-	38,340.00	-	38,340.00
12	512012	Deferred Maintenance Expense	258,529.01	114,204.52	372,733.53	-	(597.31) [11]	372,136.23	(191,229.73) [9b]	180,906.50
13	512013	Excavation Restoration	400.00	-	400.00	-	-	400.00	-	400.00
14	512014	Communication Expense	3,208.86	42,126.43	45,335.29	-	(8,252.34) [11]	37,082.95	-	37,082.95
15	512015	Equipment Rental	465.85	3,225.45	3,691.30	-	(1,265.56) [11]	2,425.74	-	2,425.74
16	512016	Uniforms	4,960.71	11,646.50	16,607.21	-	-	16,607.21	-	16,607.21
17	512017	Weather/Hurricane/Fuel/Snow removal	11,549.18	3,933.73	15,482.91	-	-	15,482.91	-	15,482.91
18	512018	Safety Supplies/Expense	1,181.65	5,218.71	6,400.36	-	-	6,400.36	-	6,400.36
19	512019	Moving Expense	-	-	-	-	-	-	-	-
20	512020	Service Claims	-	134.04	134.04	-	-	134.04	-	134.04
21	512021	Landscaping	93,988.48	463.06	94,451.54	-	-	94,451.54	-	94,451.54
22	512022	Other Contracted Workers	1,105.00	934.72	2,039.72	-	-	2,039.72	-	2,039.72
23	512023	Pump Station R&M	1,500.00	-	1,500.00	-	-	1,500.00	-	1,500.00
24	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-
25	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-
26	512900	Other Plant and System Maintenance	34,644.61	3,851.97	38,496.58	-	(137.04) [11]	38,359.54	-	38,359.54
27	513001	Allocated Fuel Charge	-	-	-	-	-	-	-	-
28	513002	Meter Supplies	4,411.85	3,251.77	7,663.62	-	-	7,663.62	-	7,663.62
29	513003	Pipe, Plate, Gasket	-	208.60	208.60	-	-	208.60	-	208.60
30	513004	Misc Bearing	-	-	-	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-	-	-	-
32	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-	-
33	513007	Rig Equip	-	26.75	26.75	-	-	26.75	-	26.75
34	513008	Electrical Equip	10,598.28	1,076.46	11,674.74	-	(8.88) [11]	11,665.86	-	11,665.86
35	513009	Lighting Supplies	-	41.68	41.68	-	-	41.68	-	41.68
36	513010	Plant Air System	387.07	677.66	1,064.73	-	-	1,064.73	-	1,064.73
37	513011	Valves and Traps	-	-	-	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
40	513900	Other Materials and Supplies	83,226.76	59,571.48	142,798.24	-	(137.04) [11]	142,661.20	-	142,661.20
41		UA Adjustment	-	-	-	-	-	-	-	-
42		Total Maintenance Expense Water	1,016,553.70	320,479.39	1,337,033.09	-	(10,398.17)	1,326,634.92	(191,229.73)	1,135,405.19

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

Schedule B-8a
Updated 10/08/21

Maintenance & Repair

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	AA Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
43	512001	Shop Supplies and Tools	1,768.73	6,557.24	8,325.97	-	-	8,325.97	-	8,325.97
44	512002	Repairs and Maintenance	318,099.37	18,060.94	336,160.31	-	-	336,160.31	-	336,160.31
45	512003	Main Breaks	3,148.50	66.82	3,215.32	-	-	3,215.32	-	3,215.32
46	512004	Traps Repair	-	-	-	-	-	-	-	-
47	512005	Valve Repair	-	-	-	-	-	-	-	-
48	512006	Manhole Maint	18,048.18	127.59	18,175.77	-	-	18,175.77	-	18,175.77
49	512007	Major Repairs	-	-	-	-	-	-	-	-
50	512008	Maintenance Electric Equip Repair	29,139.45	818.00	29,957.45	-	-	29,957.45	-	29,957.45
51	512009	Permits	23,652.50	14,339.67	37,992.17	-	-	37,992.17	-	37,992.17
52	512010	Sewer Rodding	218,749.83	-	218,749.83	-	-	218,749.83	-	218,749.83
53	512011	Sewer Sludge Hauling	629,667.49	-	629,667.49	-	-	629,667.49	-	629,667.49
54	512012	Deferred Maintenance Expense	432,517.02	66,553.68	499,070.70	-	(336.28) [11]	498,734.41	(115,222.91) [9b]	383,511.50
55	512013	Excavation Restoration	-	-	-	-	-	-	-	-
56	512014	Communication Expense	4,418.45	23,505.79	27,924.24	-	(4,620.01) [11]	23,304.23	-	23,304.23
57	512015	Equipment Rental	-	1,805.40	1,805.40	-	(710.56) [11]	1,094.84	-	1,094.84
58	512016	Uniforms	822.63	6,518.26	7,340.89	-	-	7,340.89	-	7,340.89
59	512017	Weather/Hurricane/Fuel/Snow removal	6,999.04	2,199.17	9,198.21	-	-	9,198.21	-	9,198.21
60	512018	Safety Supplies/Expense	2,264.88	2,967.52	5,232.40	-	-	5,232.40	-	5,232.40
61	512019	Moving Expense	-	-	-	-	-	-	-	-
62	512020	Service Claims	-	74.85	74.85	-	-	74.85	-	74.85
63	512021	Landscaping	40,457.89	266.68	40,724.57	-	-	40,724.57	-	40,724.57
64	512022	Other Contracted Workers	-	521.11	521.11	-	-	521.11	-	521.11
65	512023	Pump Station R&M	1,105.00	-	1,105.00	-	-	1,105.00	-	1,105.00
66	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-
67	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-
68	512900	Other Plant and System Maintenance	19,649.41	2,164.03	21,813.44	-	(76.70) [11]	21,736.73	-	21,736.73
69	513001	Allocated Fuel Charge	-	-	-	-	-	-	-	-
70	513002	Meter Supplies	-	1,865.46	1,865.46	-	-	1,865.46	-	1,865.46
71	513003	Pipe, Plate, Gasket	751.50	116.61	868.11	-	-	868.11	-	868.11
72	513004	Misc Bearing	-	-	-	-	-	-	-	-
73	513005	Lubricant, Gases	-	-	-	-	-	-	-	-
74	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-	-
75	513007	Rig Equip	-	14.96	14.96	-	-	14.96	-	14.96
76	513008	Electrical Equip	7,458.60	599.95	8,058.55	-	(4.96) [11]	8,053.59	-	8,053.59
77	513009	Lighting Supplies	42.68	23.40	66.08	-	-	66.08	-	66.08
78	513010	Plant Air System	2,971.00	378.02	3,349.02	-	-	3,349.02	-	3,349.02
79	513011	Valves and Traps	-	-	-	-	-	-	-	-
80	513012	Duty and Brokerage	-	-	-	-	-	-	-	-
81	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
82	513900	Other Materials and Supplies	30,405.49	33,331.33	63,736.82	-	(76.70) [11]	63,660.12	-	63,660.12
83		UA Adjustment	-	-	-	-	-	-	-	-
84		Total Maintenance Expense Sewer	1,792,137.64	182,876.47	1,975,014.11	-	(5,825.23)	1,969,188.88	(115,222.91)	1,853,965.97

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

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

Schedule B-9a
Updated 10/08/21

Maintenance Testing

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	515001	Laboratory Testing	2,010.92	2,733.87	4,744.79	-	-	4,744.79	-	4,744.79
2	515002	Test - Water/Sewer	121,781.88	59,938.44	181,720.32	-	-	181,720.32	8,334.82	190,055.14
3	515003	Test - Equipment/Chemical	26,434.78	1,592.71	28,027.49	-	-	28,027.49	-	28,027.49
4	515004	Test - Safe Drinking Water Act	1,806.48	-	1,806.48	-	-	1,806.48	-	1,806.48
5		Total Maintenance Testing Water	152,034.06	64,265.02	216,299.08	-	-	216,299.08	8,334.82	224,633.90

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	515001	Laboratory Testing	42,131.18	1,610.05	43,741.23	-	-	43,741.23	-	43,741.23
7	515002	Test - Water/Sewer	238,951.00	21,294.50	260,245.50	-	-	260,245.50	(8,631.08)	251,614.42
8	515003	Test - Equipment/Chemical	19,245.93	881.32	20,127.25	-	-	20,127.25	-	20,127.25
9	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-	-
10		Total Maintenance Testing Sewer	300,328.11	23,785.87	324,113.98	-	-	324,113.98	(8,631.08)	315,482.90

Column Calculations:

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

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

Schedule B-10a
Updated 10/08/21

Meter Reading

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	516001	Service - Meter Reading	215,163.23	-	215,163.23	-	-	215,163.23	-	215,163.23
2										
3		Total Meter Reading	<u>215,163.23</u>	<u>-</u>	<u>215,163.23</u>	<u>-</u>	<u>-</u>	<u>215,163.23</u>	<u>-</u>	<u>215,163.23</u>
CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	516001	Service - Meter Reading	8,701.53	-	8,701.53	-	-	8,701.53	-	8,701.53
5										
6		Total Meter Reading	<u>8,701.53</u>	<u>-</u>	<u>8,701.53</u>	<u>-</u>	<u>-</u>	<u>8,701.53</u>	<u>-</u>	<u>8,701.53</u>

Column Calculations:

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

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

Schedule B-11a
Updated 10/08/21

Chemicals

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	514001	Chlorine	29,846.31	74.87	29,921	-	-	29,921	-	29,921
2	514002	Odor Control Chemicals	-	-	-	-	-	-	-	-
3	514900	Other Chemicals	218,905.30	918.90	219,824	-	-	219,824	98,773.72 [20]	318,598
4										
5		Total Chemicals Water	<u>248,751.61</u>	<u>993.77</u>	<u>249,745.38</u>	<u>-</u>	<u>-</u>	<u>249,745.38</u>	<u>98,773.72</u>	<u>348,519.10</u>
CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	514001	Chlorine	88,917.41	42.60	88,960.01	-	-	88,960.01	-	88,960.01
7	514002	Odor Control Chemicals	1,656.44	-	1,656.44	-	-	1,656.44	-	1,656.44
8	514900	Other Chemicals	323,194.87	520.40	323,715.27	-	-	323,715.27	14,116.99 [20]	337,832.26
9										
10		Total Chemicals Sewer	<u>413,768.72</u>	<u>563.00</u>	<u>414,331.72</u>	<u>-</u>	<u>-</u>	<u>414,331.72</u>	<u>14,116.99</u>	<u>428,448.71</u>

Column Calculations:

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

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

Schedule B-12a
Updated 10/08/21

Transportation

Line No	Account	Description	CWS - NC Uniform - Water			Direct	Allocated	Total	Pro- Forma Adjustment	Proforma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	601000	Vehicle Leasing	-	5,547.49	5,547.49	-	(7.51) [11]	5,539.98	-	5,539.98
2	602000	Vehicle Fuel	-	122,757.50	122,757.50	-	(2.96) [11]	122,754.54	-	122,754.54
3	603000	Vehicle Repairs and Maintenance	15,642.16	68,699.40	84,341.56	-	(9.91) [11]	84,331.65	-	84,331.65
4	604000	Vehicle Registration/Licensing Fees	-	28.01	28.01	-	-	28.01	-	28.01
5	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-
6	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-
8	609000	Vehicle - Other Costs	933.06	13,363.31	14,296.37	-	(39.57) [11]	14,256.80	-	14,256.80
9		UA Adjustment	-	-	-	-	-	-	-	-
10		Total Chemicals Water	<u>16,575.22</u>	<u>210,395.71</u>	<u>226,970.93</u>	<u>-</u>	<u>(59.95)</u>	<u>226,910.99</u>	<u>-</u>	<u>226,910.99</u>

Line No	Account	Description	CWS - NC Uniform - Sewer			Direct	Allocated	Per Books	Pro- Forma Adjustment	Proforma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Adjusted		
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
11	601000	Vehicle Leasing	-	3,109.58	3,109.58	-	(4.32) [11]	3,105.26	-	3,105.26
12	602000	Vehicle Fuel	140.67	68,676.33	68,817.00	-	(1.66) [11]	68,815.34	-	68,815.34
13	603000	Vehicle Repairs and Maintenance	1,361.42	38,470.41	39,831.83	-	(5.60) [11]	39,826.23	-	39,826.23
14	604000	Vehicle Registration/Licensing Fees	-	15.51	15.51	-	-	15.51	-	15.51
15	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-	-	-	-
16	606000	Project Vehicle Hours	-	-	-	-	-	-	-	-
17	607000	Vehicle Charged to Projects	-	-	-	-	-	-	-	-
18	609000	Vehicle - Other Costs	366.18	7,455.33	7,821.51	-	(22.24) [11]	7,799.27	-	7,799.27
19		UA Adjustment	-	-	-	-	-	-	-	-
20		Total Chemicals Sewer	<u>1,868.27</u>	<u>117,727.16</u>	<u>119,595.43</u>	<u>-</u>	<u>(33.82)</u>	<u>119,561.60</u>	<u>-</u>	<u>119,561.60</u>

Column Calculations:

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

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

Schedule B-13a
Updated 10/08/21

Outside Services

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	540100	Consulting	-	38.29	38.29	-	(38.29) [11]	-	-	-
2	540200	Accounting and Audit	-	2,107.39	2,107.39	-	(2,107.39) [11]	-	-	-
3	540300	Recruitment	-	-	-	-	-	-	-	-
4	540400	Legal	(0.00)	6,651.31	6,651.31	-	(6,534.67) [11,18]	116.64	-	116.64
5	540500	Payroll	-	5,094.05	5,094.05	-	(5,094.05) [11]	-	-	-
6	540600	Tax	-	23,259.07	23,259.07	-	(23,259.07) [11]	-	-	-
7	540700	Engineering	-	-	-	-	-	-	-	-
8	540800	Temporary Labor	-	18,407.52	18,407.52	-	(18,407.52) [11]	-	-	-
9	540900	Police	-	-	-	-	-	-	-	-
10	541000	Environmental	-	-	-	-	-	-	-	-
11	541100	Management Fee	-	(174,081.85)	(174,081.85)	-	174,081.85 [11]	-	-	-
12	541200	Contractor Outside Services	247.94	29,253.68	29,501.62	-	(29,253.68) [11]	247.94	-	247.94
13	541300	Employee Finder Fees	-	4,902.71	4,902.71	-	(4,902.71) [11]	-	-	-
14	549000	Other Outside Services	604.37	101,009.68	101,614.05	-	(97,970.56) [11,18]	3,643.49	-	3,643.49
15		UA Adjustment	-	-	-	-	-	-	-	-
16		Total Outside Service - Water	852.31	16,641.85	17,494.16	-	(13,486.08)	4,008.08	-	4,008.08

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
17	540100	Consulting	-	21.47	21.47	-	(21.47) [11]	-	-	-
18	540200	Accounting and Audit	-	1,175.83	1,175.83	-	(1,175.83) [11]	-	-	-
19	540300	Recruitment	-	-	-	-	-	-	-	-
20	540400	Legal	6,028.20	3,679.35	9,707.55	-	(3,762.32) [11,18]	5,945.23	-	5,945.23
21	540500	Payroll	-	2,847.89	2,847.89	-	(2,847.89) [11]	-	-	-
22	540600	Tax	-	13,025.69	13,025.69	-	(13,025.69) [11]	-	-	-
23	540700	Engineering	6,309.50	-	6,309.50	-	-	6,309.50	-	6,309.50
24	540800	Temporary Labor	1,323.75	10,303.89	11,627.64	-	(10,303.89) [11]	1,323.75	-	1,323.75
25	540900	Police	-	-	-	-	-	-	-	-
26	541000	Environmental	-	-	-	-	-	-	-	-
27	541100	Management Fee	-	(97,540.01)	(97,540.01)	-	97,540.01 [11]	-	-	-
28	541200	Contractor Outside Services	16,000.00	16,263.56	32,263.56	-	(16,263.56) [11]	16,000.00	-	16,000.00
29	541300	Employee Finder Fees	-	2,731.29	2,731.29	-	(2,731.29) [11]	-	-	-
30	549000	Other Outside Services	23,349.00	56,812.71	80,161.71	-	(56,312.05) [11,18]	23,849.66	-	23,849.66
31		UA Adjustment	-	-	-	-	-	-	-	-
32		Total Outside Service - Sewer	53,010.45	9,321.67	62,332.12	-	(8,903.98)	53,428.14	-	53,428.14

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

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

Schedule B-14a
Updated 10/08/21

Office Supplies & Other Exp

Line No	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
1	628100	Billing Stock	-	-	-	-	-	-	-	
2	628200	Billing Envelopes	-	-	-	-	-	-	-	
3	628300	Billing Postage	(53.22)	4,742.30	4,689.08	-	(4,689.08) [11]	-	-	
4	628400	Customer Service Printing	14,630.30	116,229.03	130,859.33	-	(992.78) [11]	129,866.55	156,345.83 [23]	
5	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-	
6		Total Billing & Customer Service	<u>14,577.08</u>	<u>120,971.33</u>	<u>135,548.41</u>	<u>-</u>	<u>(5,681.86)</u>	<u>129,866.55</u>	<u>156,345.83</u>	<u>286,212.38</u>
7	550200	Computer Repair and Maintenance	-	155,938.19	155,938.19	-	(155,938.19) [11]	-	-	
8	550300	Computer Supplies	7.71	361.91	369.62	-	(361.91) [11]	7.71	7.71	
9	550400	Internet Services	-	17,734.94	17,734.94	-	(17,734.94) [11]	-	-	
10	550500	Website Development	-	-	-	-	-	-	-	
11	550600	Computer Licensing	427.00	12,426.77	12,853.77	-	(12,426.77) [11]	427.00	427.00	
12	550700	Software	-	6,258.60	6,258.60	-	(6,258.60) [11]	-	-	
13	550800	Computer Amort	-	-	-	-	-	-	-	
14	559900	Other Computer/IT Expenses	821.08	1,167.81	1,988.89	-	(455.71) [11]	1,533.19	1,533.19	
15		Total IT Department	<u>1,255.79</u>	<u>193,888.22</u>	<u>195,144.01</u>	<u>-</u>	<u>(193,176.12)</u>	<u>1,967.90</u>	<u>-</u>	<u>1,967.90</u>
16	581100	Office Supplies	6,897.03	6,349.70	13,246.73	-	(1,067.34) [11]	12,179.38	-	12,179.38
17	581200	Kitchen Supplies	157.58	1,197.37	1,354.95	-	(163.98) [11]	1,190.97	-	1,190.97
18	581300	Cleaning Supplies	1,774.53	1,554.62	3,329.15	-	0.00 [11]	3,329.15	-	3,329.15
19	582100	Office Equipment	-	940.66	940.66	-	(612.21) [11]	328.45	-	328.45
20	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-	
21	583100	Office Printing/Blueprints	784.66	6,926.44	7,711.10	-	(641.95) [11]	7,069.14	-	7,069.14
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	
23	583300	Artwork, Display and Banner	-	5.76	5.76	-	-	5.76	-	5.76
24	583400	Office Shipping Charges/Postage/Courier	11,549.63	18,194.79	29,744.42	-	(3,630.65) [11]	26,113.77	-	26,113.77
25	583500	Office Duties and Brokerage	-	-	-	-	-	-	-	
26		Total Office Expense	<u>21,163.43</u>	<u>35,169.33</u>	<u>56,332.76</u>	<u>-</u>	<u>(6,116.14)</u>	<u>50,216.62</u>	<u>-</u>	<u>50,216.62</u>
27		Total Water Office Supplies & Other Expenses	<u>36,996.30</u>	<u>350,028.88</u>	<u>387,025.18</u>	<u>-</u>	<u>(204,974.12)</u>	<u>182,051.06</u>	<u>156,345.83</u>	<u>338,396.89</u>

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

Schedule B-14a
Updated 10/08/21

Office Supplies & Other Exp

Line No	Account	Description	CWS - NC Uniform - Sewer			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
28	628100	Billing Stock	-	-	-	-	-	-	-	
29	628200	Billing Envelopes	-	-	-	-	-	-	-	
30	628300	Billing Postage	(35.52)	2,923.35	2,887.83	-	(2,923.35) [11]	(35.52)	(35.52)	
31	628400	Customer Service Printing	4,357.64	65,059.05	69,416.69	-	(561.88) [11]	68,854.81	92,852.61 [23]	
32	628500	Customer Freight/Courier Charges	-	-	-	-	-	-	-	
33		Total Billing & Customer Service	4,322.12	67,982.40	72,304.52	-	(3,485.23)	68,819.29	92,852.61	
34	550200	Computer Repair and Maintenance	-	87,436.97	87,436.97	-	(87,115.71) [11]	321.26	-	
35	550300	Computer Supplies	37.38	202.69	240.07	-	(202.59) [11]	37.48	-	
36	550400	Internet Services	-	9,923.73	9,923.73	-	(9,933.43) [11]	(9.70)	-	
37	550500	Website Development	-	-	-	-	-	-	-	
38	550600	Computer Licensing	-	6,939.67	6,939.67	-	(6,944.66) [11]	(4.99)	-	
39	550700	Software	-	3,495.34	3,495.34	-	(3,499.50) [11]	(4.16)	-	
40	550800	Computer Amort	-	-	-	-	-	-	-	
41	559900	Other Computer/IT Expenses	-	677.68	677.68	-	(255.01) [11]	422.66	-	
42		Total IT Department	37.38	108,676.08	108,713.46	-	(107,950.90)	762.55	-	
43	581100	Office Supplies	5,156.70	3,595.90	8,752.60	-	(605.57) [11]	8,147.03	-	
44	581200	Kitchen Supplies	25.55	672.52	698.07	-	(95.18) [11]	602.89	-	
45	581300	Cleaning Supplies	1,588.71	894.70	2,483.41	-	0.00 [11]	2,483.41	-	
46	582100	Office Equipment	284.11	527.91	812.02	-	(342.84) [11]	469.18	-	
47	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-	
48	583100	Office Printing/Blueprints	307.01	4,075.90	4,382.91	-	(364.63) [11]	4,018.28	-	
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	
50	583300	Artwork, Display and Banner	-	3.22	3.22	-	-	3.22	-	
51	583400	Office Shipping Charges/Postage/Courier	2,037.86	10,252.33	12,290.19	-	(2,054.19) [11]	10,236.00	-	
52	583500	Office Duties and Brokerage	-	-	-	-	-	-	-	
53		Total Office Expense	9,399.94	20,022.49	29,422.43	-	(3,462.41)	25,960.02	-	
54		Total Sewer Office Supplies & Other Expenses	13,759.44	196,680.97	210,440.41	-	(114,898.54)	95,541.87	92,852.61	

Column Calculations:

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

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

Schedule B-15a
Updated 10/08/21

Regulatory Commission Exp

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	611100	Rate Case Amortization	-	114,197.45	114,197.45	-	-	114,197.45	24,691.55 [7]	138,889.00
2	611200	Cost of Service Study	-	-	-	-	-	-	-	-
3	611300	Depreciation Study	-	-	-	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-	-
5	612100	Regulatory Fees	-	49,864.55	49,864.55	-	(2,110.02) [18]	47,754.53	-	47,754.53
6	612200	Water Resource Conservation	-	-	-	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-	-	-	-	-	-
8	612900	Other Regulatory Expenses	-	183.83	183.83	-	-	183.83	13,682.03 [25b]	13,865.86
9		Total Rate Case expense	-	164,245.83	164,245.83	-	(2,110.02)	162,135.81	38,373.58	200,509.39

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
10	611100	Rate Case Amortization	-	63,891.78	63,891.78	-	-	63,891.78	19,379.22 [7]	83,271.00
11	611200	Cost of Service Study	-	-	-	-	-	-	-	-
12	611300	Depreciation Study	-	-	-	-	-	-	-	-
13	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-	-
14	612100	Regulatory Fees	-	27,922.44	27,922.44	-	(1,253.12) [18]	26,669.32	-	26,669.32
15	612200	Water Resource Conservation	-	-	-	-	-	-	-	-
16	612300	Misc Rate Case Expense	-	-	-	-	-	-	-	-
17	612900	Other Regulatory Expenses	-	(181.99)	(181.99)	-	-	(181.99)	8,125.65 [25b]	7,943.66
18		Total Rate Case expense	-	91,632.23	91,632.23	-	(1,253.12)	90,379.11	27,504.87	117,883.98

Column Calculations:

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

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

Schedule B-16a
Updated 10/08/21

Pension & Other Benefits

Line No	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books					
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	531001	401K Profit Sharing	64,075.03	62,258.37	126,333.40	-	(30,358.55) [11]	95,974.85	-	95,974.85
2	531002	401K Match	46,283.17	56,631.12	102,914.29	-	(14,946.45) [11]	87,967.84	-	87,967.84
3	531100	RRSP Match	-	-	-	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-	-	-	-
5	532001	Health Admin and Stop Loss	-	111,118.11	111,118.11	-	(15,265.54) [11]	95,852.57	-	95,852.57
6	532002	Dental	-	21,448.86	21,448.86	-	(2,606.89) [11]	18,841.97	-	18,841.97
7	532003	Medical	-	-	-	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-
9	532005	Employee Insurance Deductions	-	(164,107.90)	(164,107.90)	-	26,360.18 [11]	(137,747.72)	-	(137,747.72)
10	532006	Health Insurance Claims	-	555,583.83	555,583.83	-	(72,028.48) [11]	483,555.35	-	483,555.35
11	532007	Group Insurance	-	-	-	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	0.00 [11]	0.00	-	0.00
13	532009	Workers Compensation Insurance (WCB)	-	50,459.70	50,459.70	-	(8,380.03) [11]	42,079.67	-	42,079.67
14	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-	-	-	-
16	532012	Term Life Insurance	-	44,442.55	44,442.55	-	(5,516.89) [11]	38,925.66	-	38,925.66
17	532013	Term Life Insurance Opt	-	(12,539.30)	(12,539.30)	-	2,350.16 [11]	(10,189.14)	-	(10,189.14)
18	532014	Depend Life Insurance Opt	-	(833.54)	(833.54)	-	227.94 [11]	(605.60)	-	(605.60)
19	532015	Vacation	-	-	-	-	-	-	-	-
20	532016	Education / Tuition	-	520.93	520.93	-	(347.53) [11]	173.40	-	173.40
21	532017	Safety	-	-	-	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-	-	-	-
26	532900	Other Employee Benefits	-	4,316.63	4,316.63	-	(602.10) [11]	3,714.53	-	3,714.53
27	532999	Payroll Suspense	-	-	-	-	-	-	-	-
28		Total Pension & Benefits - Water	110,358.20	729,299.36	839,657.56	-	(121,114.19)	718,543.37	-	718,543.37

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

Schedule B-16a
Updated 10/08/21

Pension & Other Benefits

Line No	Account	Description	CWS - NC Uniform - Sewer			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books					
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
29	531001	401K Profit Sharing	32,390.04	34,883.18	67,273.22	-	(17,064.83) [11]	50,208.39	-	50,208.39
30	531002	401K Match	23,114.32	31,730.59	54,844.91	-	(8,433.53) [11]	46,411.38	-	46,411.38
31	531100	RRSP Match	-	-	-	-	-	-	-	-
32	531200	Canada Pension Plan	-	-	-	-	-	-	-	-
33	532001	Health Admin and Stop Loss	-	62,183.92	62,183.92	-	(8,617.80) [11]	53,566.12	-	53,566.12
34	532002	Dental	-	11,998.81	11,998.81	-	(1,465.51) [11]	10,533.30	-	10,533.30
35	532003	Medical	-	-	-	-	-	-	-	-
36	532004	Medical Service Plan (MSP)	-	-	-	-	-	-	-	-
37	532005	Employee Insurance Deductions	-	(91,783.62)	(91,783.62)	-	14,928.48 [11]	(76,855.14)	-	(76,855.14)
38	532006	Health Insurance Claims	-	310,875.00	310,875.00	-	(40,640.94) [11]	270,234.06	-	270,234.06
39	532007	Group Insurance	-	-	-	-	-	-	-	-
40	532008	Health Insurance	-	-	-	-	0.00 [11]	0.00	-	0.00
41	532009	Workers Compensation Insurance (WCB)	-	28,223.20	28,223.20	-	(4,726.90) [11]	23,496.30	-	23,496.30
42	532010	Unemployment Insurance (EI)	-	-	-	-	-	-	-	-
43	532011	Union Dues	-	-	-	-	-	-	-	-
44	532012	Term Life Insurance	-	24,868.51	24,868.51	-	(3,113.02) [11]	21,755.49	-	21,755.49
45	532013	Term Life Insurance Opt	-	(7,021.32)	(7,021.32)	-	1,335.65 [11]	(5,685.67)	-	(5,685.67)
46	532014	Depend Life Insurance Opt	-	(468.90)	(468.90)	-	132.42 [11]	(336.48)	-	(336.48)
47	532015	Vacation	-	-	-	-	-	-	-	-
48	532016	Education / Tuition	-	291.68	291.68	-	(195.17) [11]	96.51	-	96.51
49	532017	Safety	-	-	-	-	-	-	-	-
50	532018	Longevity	-	-	-	-	-	-	-	-
51	532019	Incidental	-	-	-	-	-	-	-	-
52	532020	Holiday	-	-	-	-	-	-	-	-
53	532021	Jury Duty	-	-	-	-	-	-	-	-
54	532900	Other Employee Benefits	-	2,417.69	2,417.69	-	(340.25) [11]	2,077.44	-	2,077.44
55	532999	Payroll Suspense	-	-	-	-	-	-	-	-
56		Total Pension & Benefits - Sewer	55,504.36	408,198.74	463,703.10	-	(68,201.41)	395,501.69	-	395,501.69

Column Calculations:

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

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

Schedule B-17a
Updated 10/08/21

Rent Expense

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	571100	Building Rent	4,175.73	190,591.11	194,766.84	-	(47,848.65) [11]	146,918.19	(6,149.19) [21]	140,769.00
2	571200	Building Rent - Inducement	-	-	-	-	-	-	-	-
3	571300	Building Rent - Recovery	-	-	-	-	-	-	-	-
4		Total Rent Expense - Water	<u>4,175.73</u>	<u>190,591.11</u>	<u>194,766.84</u>	<u>-</u>	<u>(47,848.65)</u>	<u>146,918.19</u>	<u>(6,149.19)</u>	<u>140,769.00</u>

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	571100	Building Rent	100.00	107,776.96	107,876.96	-	(27,008.26) [11]	80,868.71	2,733.29 [21]	83,602.00
6	571200	Building Rent - Inducement	-	-	-	-	-	-	-	-
7	571300	Building Rent - Recovery	-	-	-	-	-	-	-	-
8		Total Rent Expense - Sewer	<u>100.00</u>	<u>107,776.96</u>	<u>107,876.96</u>	<u>-</u>	<u>(27,008.26)</u>	<u>80,868.71</u>	<u>2,733.29</u>	<u>83,602.00</u>

Column Calculations:

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

Schedule B-18a
Updated 10/08/21

Insurance Expense

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	560100	General Liability Insurance	-	296,841.09	296,841.09	-	(10,669.59) [11]	286,171.50	(57,490.75) [24]	228,680.75
2	560200	Property Insurance	-	48,539.72	48,539.72	-	-	48,539.72	222,051.70 [24]	270,591.42
3	560300	Vehicle Insurance	-	61,939.83	61,939.83	-	(85.61) [11]	61,854.22	5,780.12 [24]	67,634.34
4	560400	Uninsured Losses	-	11,162.12	11,162.12	-	-	11,162.12	47,471.54 [24]	58,633.66
5	560500	Other Insurance	-	44,814.79	44,814.79	-	(0.00) [11]	44,814.79	(7,225.76) [24]	37,589.03
6		Total Insurance Expense - Water	-	463,297.55	345,380.81	-	(10,755.20)	452,542.35	210,586.85	663,129.20

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
7	560100	General Liability Insurance	-	166,052.67	166,052.67	-	(6,017.64) [11]	160,035.03	(24,223.26) [24]	135,811.77
8	560200	Property Insurance	-	27,136.59	27,136.59	-	-	27,136.59	133,565.61 [24]	160,702.20
9	560300	Vehicle Insurance	-	34,644.94	34,644.94	-	(48.29) [11]	34,596.65	5,570.87 [24]	40,167.52
10	560400	Uninsured Losses	-	6,240.30	6,240.30	-	-	6,240.30	28,581.79 [24]	34,822.09
11	560500	Other Insurance	-	25,080.85	25,080.85	-	(0.00) [11]	25,080.85	(2,757.01) [24]	22,323.84
12		Total Insurance Expense - Sewer	-	259,155.35	193,189.26	-	(6,065.93)	253,089.42	140,738.00	393,827.42

Column Calculations:

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

Schedule B-19a
Updated 10/08/21

Office Utilities

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	584100	Office Electric	974.12	1,800.46	2,774.58	-	(755.21) [11]	2,019.37	-	2,019.37
2	584200	Office Gas/Heat	59.21	1,112.31	1,171.52	-	(160.20) [11]	1,011.32	-	1,011.32
3	584300	Office Water	-	31.35	31.35	-	(31.35) [11]	-	-	-
4	584900	Office Other Utilities	429.17	1,698.70	2,127.87	-	(4.08) [11]	2,123.78	-	2,123.78
5	585100	Office Garbage Disposal/Removal	16,816.93	3,264.44	20,081.37	-	-	20,081.37	-	20,081.37
6	585200	Office Landscape/Mowing	127,288.56	-	127,288.56	-	-	127,288.56	-	127,288.56
7	585300	Office Snow Removal	-	-	-	-	-	-	-	-
8	585400	Office Security/Alarm System	2,520.00	1,557.06	4,077.06	-	(113.15) [11]	3,963.92	-	3,963.92
9	585500	Office Cleaning Services	2,568.99	1,257.65	3,826.64	-	-	3,826.64	-	3,826.64
10	585900	Other Office Maintenance	1,897.04	14,277.79	16,174.83	-	(12,825.42) [11]	3,349.41	-	3,349.41
11	586100	Landline/Telephone/Fax	8,610.26	91,257.18	99,867.44	-	(62,091.92) [11]	37,775.51	-	37,775.51
12	586200	Cellular/Mobile Phones	-	70.48	70.48	-	(70.48) [11]	-	-	-
13	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-
14	587200	Meals and Entertainment	-	-	-	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	35.49	-	35.49	-	-	35.49	-	35.49
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
17	587500	Answering Service	-	6,139.65	6,139.65	-	(4,045.22) [11]	2,094.43	-	2,094.43
18	587900	Other Office Expenses	533.34	6,730.94	7,264.28	-	(2,708.19) [11]	4,556.09	-	4,556.09
19		Total Office expense	161,733.11	129,198.01	290,931.12	-	(82,805.23)	208,125.89	-	208,125.89

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
20	584100	Office Electric	39.96	1,043.19	1,083.15	-	(425.93) [11]	657.22	-	657.22
21	584200	Office Gas/Heat	-	655.56	655.56	-	(91.58) [11]	563.97	-	563.97
22	584300	Office Water	37,373.63	17.54	37,391.17	-	(17.54) [11]	37,373.63	-	37,373.63
23	584900	Office Other Utilities	103.75	1,008.69	1,112.44	-	(2.28) [11]	1,110.16	-	1,110.16
24	585100	Office Garbage Disposal/Removal	93,026.40	1,938.73	94,965.13	-	-	94,965.13	-	94,965.13
25	585200	Office Landscape/Mowing	54,941.12	-	54,941.12	-	-	54,941.12	-	54,941.12
26	585300	Office Snow Removal	-	-	-	-	-	-	-	-
27	585400	Office Security/Alarm System	-	885.64	885.64	-	(63.49) [11]	822.15	-	822.15
28	585500	Office Cleaning Services	193.35	746.84	940.19	-	-	940.19	-	940.19
29	585900	Other Office Maintenance	1,216.26	8,027.37	9,243.63	-	(7,181.91) [11]	2,061.72	-	2,061.72
30	586100	Landline/Telephone/Fax	16,624.47	51,282.75	67,907.22	-	(35,015.79) [11]	32,891.43	-	32,891.43
31	586200	Cellular/Mobile Phones	-	39.19	39.19	-	(39.19) [11]	-	-	-
32	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-
33	587200	Meals and Entertainment	-	-	-	-	-	-	-	-
34	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-	-
35	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
36	587500	Answering Service	650.00	3,437.66	4,087.66	-	(2,277.35) [11]	1,810.31	-	1,810.31
37	587900	Other Office Expenses	283.90	3,861.44	4,145.34	-	(1,517.37) [11]	2,627.97	-	2,627.97
38		Total Office expense	204,452.84	72,944.60	277,397.44	-	(46,632.43)	230,765.00	-	230,765.00

Column Calculations:

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

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

Schedule B-20a
Updated 10/08/21

Miscellaneous Expense

Line No	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
1	621100	Advertising	-	126.42	126.42	-	-	126.42	-	126.42
2	621300	Trade Shows	-	-	-	-	-	-	-	-
3	621400	Promotions/ Corporate Sponsor	-	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-	-
5	622100	Bank Service Charges	-	17,442.35	17,442.35	-	(15,185.28) [11]	2,257.07	-	2,257.07
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	-	16,279.01	16,279.01	-	(16,279.01) [18]	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-	-
10	624100	License Fees	220.34	1,866.62	2,086.96	-	(130.81) [11]	1,956.15	-	1,956.15
11	624200	Franchise Fee	-	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-	-
13	625100	Penalties and Fines	1,231.88	485.43	1,717.31	(1,231.88) [18]	(485.43) [18]	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-	-
16	626100	Education and Training	267.59	6,634.79	6,902.38	-	(867.79) [11]	6,034.59	-	6,034.59
17	629100	Memberships and Dues	220.00	25,242.22	25,462.22	-	(5,885.86) [11]	19,576.36	-	19,576.36
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	-	16,780.32	16,780.32	-	(1,913.14) [11]	14,867.18	-	14,867.18
22	629600	Credit Card/ Cash Expense - Unallocated	-	183.13	183.13	-	(183.13) [11]	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-	-
26	629900	Other Misc Expense	(3,671.94)	18,674.47	15,002.53	14,055.69 [22]	(5,608.95) [11]	23,449.26	-	23,449.26
27		Total Miscellaneous Expense	<u>(1,732.13)</u>	<u>103,714.76</u>	<u>101,982.63</u>	<u>12,823.81</u>	<u>(46,539.41)</u>	<u>68,267.03</u>	<u>-</u>	<u>68,267.03</u>
28	591000	Accommodation/Hotel/Lodging	-	3,635.66	3,635.66	-	(1,281.93) [11]	2,353.73	-	2,353.73
29	592000	Airfare	-	1,557.95	1,557.95	-	(1,161.70) [11]	396.25	-	396.25
30	593000	Transportation excl. Airfare	-	2,661.45	2,661.45	-	(169.59) [11]	2,491.86	-	2,491.86
31	594000	Travel - Meals and Entertainment	515.08	(610.18)	(95.10)	-	1,311.45 [11]	1,216.35	-	1,216.35
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	35.46	1,850.01	1,885.47	-	(1,776.36) [11]	109.11	-	109.11
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
34	599900	Other Travel	180.97	6,914.41	7,095.38	-	(36.51) [11]	7,058.87	-	7,058.87
35		Total Travel Expense	<u>731.51</u>	<u>16,009.30</u>	<u>16,740.81</u>	<u>-</u>	<u>(3,114.64)</u>	<u>13,626.17</u>	<u>-</u>	<u>13,626.17</u>
36	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
37	630002	Commission Ordered Adjustments	(153,449.44)	(23,068.01)	(176,517.45)	153,449.44	23,068.01	-	-	-
38		Total Commission Ordered Adjustments	<u>(153,449.44)</u>	<u>(23,068.01)</u>	<u>(176,517.45)</u>	<u>153,449.44</u>	<u>23,068.01</u>	<u>-</u>	<u>-</u>	<u>-</u>
39	691000	Corporate Allocation	-	1,236,126.59	1,236,126.59	-	1,338,004.76 [11]	2,574,131.35	(282,904.64) [25b]	2,291,226.71
40	692000	Regional Allocation	-	73,768.12	73,768.12	-	-	73,768.12	150,247.78 [25b]	224,015.90
41	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-
42	694000	Allocation Markup	-	-	-	-	-	-	-	-
43		Total Allocations (CAM)	<u>-</u>	<u>1,309,894.71</u>	<u>1,309,894.71</u>	<u>-</u>	<u>1,338,004.76</u>	<u>2,647,899.47</u>	<u>(132,656.86)</u>	<u>2,515,242.61</u>
44		Total Miscellaneous Expenses (L11+L18)	<u>(154,450.06)</u>	<u>1,406,550.76</u>	<u>1,252,100.70</u>	<u>166,273.25</u>	<u>1,311,418.72</u>	<u>2,729,792.67</u>	<u>(132,656.86)</u>	<u>2,597,135.81</u>

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

Schedule B-20a
Updated 10/08/21

Miscellaneous Expense										
CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
45	621100	Advertising	-	70.77	70.77	-	-	70.77	-	70.77
46	621300	Trade Shows	-	-	-	-	-	-	-	-
47	621400	Promotions/ Corporate Sponsor	-	-	-	-	-	-	-	-
48	621500	Promotions - 50%	-	-	-	-	-	-	-	-
49	622100	Bank Service Charges	-	9,795.72	9,795.72	-	(8,561.74) [11]	1,233.98	-	1,233.98
50	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-
51	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-
52	623100	Donations for Registered Charities	-	9,111.75	9,111.75	-	(9,111.75) [18]	-	-	-
53	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-	-
54	624100	License Fees	342.98	1,044.99	1,387.97	-	(75.52) [11]	1,312.45	-	1,312.45
55	624200	Franchise Fee	-	-	-	-	-	-	-	-
56	624300	5% FF on Usage	-	-	-	-	-	-	-	-
57	625100	Penalties and Fines	6,083.50	271.37	6,354.87	(6,083.50) [18]	(271.37) [18]	-	-	-
58	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-	-
59	625300	Late Fees	-	-	-	-	-	-	-	-
60	626100	Education and Training	835.82	3,742.64	4,578.46	-	(496.12) [11]	4,082.33	-	4,082.33
61	629100	Memberships and Dues	(2.87)	14,139.00	14,136.13	-	(3,301.36) [11]	10,834.76	-	10,834.76
62	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-
63	629300	Director and Board Fees	-	-	-	-	-	-	-	-
64	629400	Corporate Governance	-	-	-	-	-	-	-	-
65	629500	Credit Card Expense Clearing	-	9,389.55	9,389.55	-	(1,071.43) [11]	8,318.12	-	8,318.12
66	629600	Credit Card/ Cash Expense - Unallocated	-	103.01	103.01	-	(103.01) [11]	-	-	-
67	629700	Cost Recovery	-	-	-	-	-	-	-	-
68	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-
69	629850	Community Service	-	-	-	-	-	-	-	-
70	629900	Other Misc Expense	(155,190.22)	10,426.19	(144,764.03)	174,957.33 [19,22]	(3,180.82) [11]	27,012.48	-	27,012.48
71		Total Miscellaneous Expense	<u>(147,930.79)</u>	<u>58,094.99</u>	<u>(89,835.80)</u>	<u>168,873.83</u>	<u>(26,173.12)</u>	<u>52,864.91</u>	<u>-</u>	<u>52,864.91</u>
72	591000	Accommodation/Hotel/Lodging	169.12	2,038.61	2,207.73	-	(732.24) [11]	1,475.49	-	1,475.49
73	592000	Airfare	-	874.92	874.92	-	(671.61) [11]	203.31	-	203.31
74	593000	Transportation excl. Airfare	-	1,485.61	1,485.61	-	(97.65) [11]	1,387.96	-	1,387.96
75	594000	Travel - Meals and Entertainment	-	(340.11)	(340.11)	-	725.44 [11]	385.33	-	385.33
76	595000	Travel - Meals and Entertainment - 50% Tax Deductible	-	1,035.43	1,035.43	-	(994.27) [11]	41.16	-	41.16
77	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
78	599900	Other Travel	290.06	3,858.89	4,148.95	-	(14.48) [11]	4,134.47	-	4,134.47
79		Total Travel Expense	<u>459.18</u>	<u>8,953.35</u>	<u>9,412.53</u>	<u>-</u>	<u>(1,784.82)</u>	<u>7,627.71</u>	<u>-</u>	<u>7,627.71</u>
80	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
81	630002	Commission Ordered Adjustments	(425,234.85)	(12,946.95)	(438,181.80)	425,234.85 [19]	12,946.95 [19]	-	-	-
82		Total Commission Ordered Adjustments	<u>(425,234.85)</u>	<u>(12,946.95)</u>	<u>(438,181.80)</u>	<u>425,234.85</u>	<u>12,946.95</u>	<u>-</u>	<u>-</u>	<u>-</u>
83	691000	Corporate Allocation	-	691,457.05	691,457.05	-	747,540.38 [11]	1,438,997.43	(78,255.19) [25b]	1,360,742.24
84	692000	Regional Allocation	-	41,252.53	41,252.53	-	-	41,252.53	91,788.82 [25b]	133,041.35
85	693000	Contract Shared Services Allocation	-	-	-	-	-	-	-	-
86	694000	Allocation Markup	-	-	-	-	-	-	-	-
87		Total Allocations (CAM)	<u>-</u>	<u>732,709.58</u>	<u>732,709.58</u>	<u>-</u>	<u>747,540.38</u>	<u>1,480,249.96</u>	<u>13,533.63</u>	<u>1,493,783.59</u>
88		Total Miscellaneous Expenses (L11+L18)	<u>(572,706.46)</u>	<u>786,810.97</u>	<u>214,104.51</u>	<u>594,108.68</u>	<u>732,529.39</u>	<u>1,540,742.58</u>	<u>13,533.63</u>	<u>1,554,276.21</u>

Column Calculations:

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

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

Schedule B-21a
Updated 10/08/21

Depreciation Expense									
66	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-
67	710267	Dep - Other and Misc Equip Intangible Pnt	-	-	-	-	-	-	-
68	710268	Dep - Other and Misc Equip Source Supply	-	6.48	6.48	-	6.48	-	6.48
69	710269	Dep - Other and Misc Equip WTP	152.35	39.96	192.31	-	192.31	58.58	250.89
70	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-
71	710271	Dep - Other Tangible Plant	13,865.42	583.78	14,449.20	-	14,449.20	-	14,449.20
72	710272	Dep - Other Plant Collection	-	-	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-	-	-
78	710278	Dep - Plant Alloc	-	-	-	-	-	-	-
79	710279	Dep - Domestic Water	-	-	-	-	-	-	-
80	710280	Dep - Irrigation Water	-	-	-	-	-	-	-
81	710281	Dep - Geothermal	-	-	-	-	-	-	-
82	710282	Dep - District Energy System	-	-	-	-	-	-	-
83	710283	Dep - Concession	-	-	-	-	-	-	-
84	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-
85	710285	Dep - DES - Project Management	-	-	-	-	-	-	-
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-
89	710289	Dep - DES - Project Development	-	-	-	-	-	-	-
90	710290	Dep - DES - Engineer	-	-	-	-	-	-	-
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-
95	710299	Dep - Land	-	-	-	-	-	-	-
96	710301	Dep - Building	-	-	-	-	-	-	-
97	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-
98	710303	Dep - Office Furniture	8,796.20	27,772.55	36,568.75	(7,700.44)	28,868.31	(223.20)	28,645.11
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-
100	710305	Dep - Stores Equipment	-	-	300.98	-	300.98	6.74	307.72
101	710306	Dep - Lab Equipment	6,101.92	6,466.96	12,568.88	-	12,568.88	141.07	12,709.95
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-
103	710308	Dep - Tool Shop Equipment	24,300.06	28,924.86	53,224.92	(27.25)	53,197.67	6.55	53,204.22
104	710309	Dep - Power Operated Equipment	29,080.05	10.92	29,090.97	-	29,090.97	495.65	29,586.62
105	710310	Dep - Communications Equipment	13,554.06	15,334.88	28,888.94	(3,107.51)	25,781.43	52.62	25,834.05
106	710311	Dep - Misc Equipment	5,903.44	408.96	6,312.40	-	6,312.40	199.05	6,511.46
107	710401	Dep - Vehicles	-	295,873.61	295,873.61	(370.29)	295,503.32	26,256.52	321,759.84
108	710501	Dep - Computer Hardware	-	183,211.01	183,211.01	(180,927.36)	2,283.65	237.58	2,521.24
109	710502	Dep - Desktop/Laptop Computers	-	41.71	41.71	(41.71)	-	(387.35)	(387.35)
110	710503	Dep - Mainframe Computers	-	-	-	-	-	(193.07)	(193.07)
111	710504	Dep - Mini Comp Wtr	448.35	9,005.66	9,454.01	(8,221.61)	1,232.40	1,872.31	3,104.71
112	710601	Dep - Computer Software	-	-	-	-	-	27,528.71	27,528.71
113	710602	Dep - Comp Systems	-	383.10	383.10	(383.10)	-	444.10	444.10
114	710603	Dep - Micro Systems	-	-	-	-	-	(147.97)	(147.97)
115		One Time - Per Books Adjustment	-	-	-	-	-	-	-
116		Pro-Forma Plant Depreciation Expense	-	-	-	-	-	28,160.00	28,160.00
117		Total Depreciation Expense - Water	2,970,054.33	650,827.44	3,620,881.77	(225,061.34)	3,395,820.43	94,666.23	3,490,486.66

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

Schedule B-21a
Updated 10/08/21

Depreciation Expense									
183	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-
184	710267	Dep - Other and Misc Equip Intangible Pnt	-	-	-	-	-	-	-
185	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-
186	710269	Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-
187	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-
188	710271	Dep - Other Tangible Plant	35,254.88	346.70	35,601.58	-	-	-	35,601.58
189	710272	Dep - Other Plant Collection	263.16	265.32	528.48	-	528.48	6.00 [10]	534.48
190	710273	Dep - Other Plant Pump	1,164.36	73.32	1,237.68	-	1,237.68	31.76 [10]	1,269.44
191	710274	Dep - Other Plant Treatment	835.91	133.20	969.11	-	969.11	132.39 [10]	1,101.50
192	710275	Dep - Other Plant Reclaim Water Trt	-	16.20	16.20	-	16.20	-	16.20
193	710276	Dep - Other Plant Reclaim Water Dist	11.52	-	11.52	-	11.52	-	11.52
194	710277	Dep - Other Plant	-	-	-	-	-	-	-
195	710278	Dep - Plant Alloc	-	-	-	-	-	-	-
196	710279	Dep - Domestic Water	-	-	-	-	-	-	-
197	710280	Dep - Irrigation Water	-	-	-	-	-	-	-
198	710281	Dep - Geothermal	-	-	-	-	-	-	-
199	710282	Dep - District Energy System	-	-	-	-	-	-	-
200	710283	Dep - Concession	-	-	-	-	-	-	-
201	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-
202	710285	Dep - DES - Project Management	-	-	-	-	-	-	-
203	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-
204	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-
205	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-
206	710289	Dep - DES - Project Development	-	-	-	-	-	-	-
207	710290	Dep - DES - Engineer	-	-	-	-	-	-	-
208	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-
209	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-
210	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-
211	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-
212	710299	Dep - Land	-	-	-	-	-	-	-
213	710301	Dep - Building	-	-	-	-	-	-	-
214	710302	Dep - Leasehold Improvement	-	-	-	(2,959.02) [11]	15,998.22	(75.49) [10]	15,922.73
215	710303	Dep - Office Furniture	4,404.46	14,552.79	18,957.25	-	-	-	-
216	710304	Dep - Office Equipment	-	-	-	-	173.04	36.62 [10]	209.66
217	710305	Dep - Stores Equipment	173.04	-	173.04	-	17,941.54	379.33 [10]	18,320.87
218	710306	Dep - Lab Equipment	14,100.86	3,840.68	17,941.54	-	-	-	-
219	710307	Dep - Rental Equipment	-	-	-	-	-	-	-
220	710308	Dep - Tool Shop Equipment	10,016.05	17,156.45	27,172.50	(10.49) [11]	27,162.01	133.02 [10]	27,295.03
221	710309	Dep - Power Operated Equipment	22,588.52	6.48	22,595.00	-	22,595.00	2,006.85 [10]	24,601.85
222	710310	Dep - Communications Equipment	6,878.74	8,430.95	15,309.69	(1,194.05) [11]	14,115.64	587.73 [10]	14,703.37
223	710311	Dep - Misc Equipment	1,278.29	242.88	1,521.17	-	1,521.17	60.42 [10]	1,581.59
224	710401	Dep - Vehicles	-	167,831.77	167,831.77	(208.93) [11]	167,622.85	16,134.54 [10]	183,757.39
225	710501	Dep - Computer Hardware	-	102,531.32	102,531.32	(102,108.74) [11]	422.58	133.01 [10]	555.59
226	710502	Dep - Desktop/Laptop Computers	-	23.31	23.31	(23.31) [11]	-	(215.89) [10]	(215.89)
227	710503	Dep - Mainframe Computers	-	-	-	-	-	(85.99) [10]	(85.99)
228	710504	Dep - Mini Comp Wtr	-	5,037.11	5,037.11	(4,601.24) [11]	435.87	1,320.69 [10]	1,756.56
229	710601	Dep - Computer Software	-	-	-	-	-	15,416.38 [10]	15,416.38
230	710602	Dep - Comp Systems	-	213.70	213.70	(213.70) [11]	-	1,121.07 [10]	1,121.07
231	710603	Dep - Micro Systems	-	-	-	-	-	(64.72) [10]	(64.72)
232		One Time - Per Books Adjustment	-	-	-	-	-	-	-
233		Pro-Forma Plant Depreciation Expense	-	-	-	-	-	41,322.00 [10]	41,322.00
234		Total Depreciation Expense - Sewer	2,576,190.39	362,461.00	2,938,651.39	(120,649.72)	2,818,001.66	106,904.16	2,924,905.82

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

Schedule B-22a
Updated 10/08/21

Plant Acquisition Adjustment- Amortization Expense

CWS - NC Uniform - Water			Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Direct	Allocated		Per Books	Per Books	Per Books	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	710901	Dep - Purchase Acquisition Adjustments	(60,292.28)	(42,238.85)	(102,531.13)	-	-	(102,531.13)	-	(102,531.13)
2										
3		Total PAA Water Expense expense	<u>(60,292.28)</u>	<u>(42,238.85)</u>	<u>(102,531.13)</u>	<u>-</u>	<u>-</u>	<u>(102,531.13)</u>	<u>-</u>	<u>(102,531.13)</u>

CWS - NC Uniform - Sewer			Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Direct	Allocated		Per Books	Per Books	Per Books	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	710901	Dep - Purchase Acquisition Adjustments	(34,047.68)	-	(34,047.68)	-	-	(34,047.68)	-	(34,047.68)
5										
6		Total PAA Sewer Expense expense	<u>(34,047.68)</u>	<u>-</u>	<u>(34,047.68)</u>	<u>-</u>	<u>-</u>	<u>(34,047.68)</u>	<u>-</u>	<u>(34,047.68)</u>

Column Calculations:

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

Schedule B-23a
Updated 10/08/21

Contribution-In-Aid-Of-Construction - Amortization Expense									
53	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-
54	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-
55	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-
56	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-
57	720057	Amort CIAC - Outfall Lines	-	-	-	-	-	-	-
58	720058	Amort CIAC - Stores Equipment	-	-	-	-	-	-	-
59	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-
60	720060	Amort CIAC - Communication Equipment	-	-	-	-	-	-	-
61	720061	Amort CIAC - Reuse Services	-	-	-	-	-	-	-
62	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-
63	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-
64	720064	Amort CIAC - Capital	-	-	-	-	-	-	-
65	720065	Amort CIAC - Commercial Concession	-	-	-	-	-	-	-
66	720066	Amort CIAC - Developer	-	-	-	-	-	-	-
67	720067	Amort CIAC - Post Oct 97	-	-	-	-	-	-	-
68	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-
69	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-
70	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	-
71	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	-
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-
76	720076	Amort CIAC - Residential	-	-	-	-	-	-	-
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-
79	720079	Amort CIAC - Land	-	-	-	-	-	-	-
80		Total Water CIAC Amort Expense	<u>(667,028.20)</u>	<u>(25,723.70)</u>	<u>(692,751.90)</u>	<u>-</u>	<u>(692,751.90)</u>	<u>(7,916.73)</u>	<u>(700,668.63)</u>

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

Schedule B-23a
Updated 10/08/21

Contribution-In-Aid-Of-Construction - Amortization Expense									
134	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.44	-	889.44	-	889.44	889.44	
135	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	
136	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	
137	720057	Amort CIAC - Outfall Lines	-	-	-	-	-	-	
138	720058	Amort CIAC - Stores Equipment	-	-	-	-	-	-	
139	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	
140	720060	Amort CIAC - Communication Equipment	-	-	-	-	-	-	
141	720061	Amort CIAC - Reuse Services	-	-	-	-	-	-	
142	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	
143	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-	-	
144	720064	Amort CIAC - Capital	-	-	-	-	-	-	
145	720065	Amort CIAC - Commercial Concession	-	-	-	-	-	-	
146	720066	Amort CIAC - Developer	-	-	-	-	-	-	
147	720067	Amort CIAC - Post Oct 97	-	-	-	-	-	-	
148	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-	-	
149	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	
150	720070	Amort CIAC - Old Plant	-	-	-	-	-	-	
151	720071	Amort CIAC - Estimates Only	-	-	-	-	-	-	
152	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	
153	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	
154	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	
155	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	
156	720076	Amort CIAC - Residential	-	-	-	-	-	-	
157	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	
158	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	
159	720079	Amort CIAC - Land	-	-	-	-	-	-	
160		Total Sewer CIAC Amort Expense	<u>(593,150.69)</u>	<u>(25,254.00)</u>	<u>(618,404.69)</u>	<u>-</u>	<u>(618,404.69)</u>	<u>(4,489.71)</u>	<u>(622,894.40)</u>

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

Schedule B-24a
Updated 10/08/21

Investment Tax Credit - Amortization Expense

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	920003	Investment Tax Credit Amortization	-	(325.62)	(325.62)	-	-	(325.62)	-	(325.62)
2										
3		Total Water ITC Amort Exp	-	(325.62)	(325.62)	-	-	(325.62)	-	(325.62)
CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	920003	Investment Tax Credit Amortization	-	(193.38)	(193.38)	-	-	(193.38)	-	(193.38)
5										
6		Total Sewer ITC Amort Exp	-	(193.38)	(193.38)	-	-	(193.38)	-	(193.38)

Column Calculations:

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

Schedule B-25a
Updated 10/08/21

Taxes other than Income

Line No	Account	Description	CWS - NC Uniform - Water			Direct	Allocated	Total	Pro- Forma	Proforma
			Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	641100	FICA	155,984.18	115,995.13	271,979.31	-	(33,203.77) [11]	238,775.54	30,881.26 [15]	269,656.80
2	641200	Payroll Tax	-	-	-	-	-	-	-	-
3	641300	Employer Health Tax	-	-	-	-	-	-	-	-
4	642100	Federal Unemployment Tax	1,818.46	396.02	2,214.48	-	294.01 [11]	2,508.49	(458.94) [15]	2,049.55
5	642200	State Unemployment Tax	3,842.27	1,243.47	5,085.74	-	665.35 [11]	5,751.09	689.56 [15]	6,440.65
6	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-
7		Total Water Payroll Taxes	<u>161,644.91</u>	<u>117,634.62</u>	<u>279,279.53</u>	<u>-</u>	<u>(32,244.41)</u>	<u>247,035.11</u>	<u>31,111.88</u>	<u>278,146.99</u>
8	643100	Franchise Taxes	71,636.00	(10,736.97)	60,899.03	-	(427.23) [11]	60,471.80	-	60,471.80
9	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-
10	643300	Personal Property Taxes	77,503.58	28,954.62	106,458.20	-	-	106,458.20	-	106,458.20
11	643400	Real Estate Taxes	108,218.42	8,954.46	117,172.88	-	(8,722.74) [11]	108,450.14	-	108,450.14
12	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
13	643600	Utility/Commission Taxes	26,564.59	0.14	26,564.73	(26,564.59) [26]	(0.14) [26]	0.00	29,339.00 [26]	29,339.00
14	643700	Other General Taxes	(5,342.13)	31,050.40	25,708.27	-	(14,824.54) [11]	10,883.74	-	10,883.74
15		Total Property and Other Tax Expense	<u>278,580.46</u>	<u>58,222.65</u>	<u>336,803.11</u>	<u>(26,564.59)</u>	<u>(23,974.65)</u>	<u>286,263.87</u>	<u>29,339.00</u>	<u>315,602.87</u>
16		Total TOTII - Water (L8+L18)	440,225.37	175,857.27	616,082.64	(26,564.59)	(56,219.07)	533,298.98	60,450.88	593,749.86

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

Schedule B-25a
Updated 10/08/21

Taxes other than Income

Line No	Account	Description	CWS - NC Uniform - Sewer			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books					
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
17	641100	FICA	79,094.51	65,089.70	144,184.21	-	(18,776.45) [11]	125,407.77	34,739.37 [15]	160,147.14
18	641200	Payroll Tax	-	-	-	-	-	-	-	-
19	641300	Employer Health Tax	-	-	-	-	-	-	-	-
20	642100	Federal Unemployment Tax	851.75	222.09	1,073.84	-	166.60 [11]	1,240.44	(23.23) [15]	1,217.21
21	642200	State Unemployment Tax	1,835.07	703.25	2,538.32	-	378.45 [11]	2,916.77	908.28 [15]	3,825.05
22	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-
23		Total Sewer Payroll Taxes	<u>81,781.33</u>	<u>66,015.04</u>	<u>147,796.37</u>	<u>-</u>	<u>(18,231.40)</u>	<u>129,564.98</u>	<u>35,624.42</u>	<u>165,189.40</u>
24	643100	Franchise Taxes	44,118.00	(6,391.82)	37,726.18	-	(239.40) [11]	37,486.78	-	37,486.78
25	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-
26	643300	Personal Property Taxes	4,540.23	16,841.28	21,381.51	-	-	21,381.51	-	21,381.51
27	643400	Real Estate Taxes	1,807.51	4,981.76	6,789.27	-	(4,892.44) [11]	1,896.83	-	1,896.83
28	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
29	643600	Utility/Commission Taxes	21,405.03	0.08	21,405.11	(21,405.03) [26]	(0.08) [26]	0.00	23,116.00 [26]	23,116.00
30	643700	Other General Taxes	(5,810.07)	15,908.46	10,098.39	-	(8,279.11) [11]	1,819.28	-	1,819.28
31		Total Property and Other Tax Expense	<u>66,060.70</u>	<u>31,339.77</u>	<u>97,400.47</u>	<u>(21,405.03)</u>	<u>(13,411.04)</u>	<u>62,584.40</u>	<u>23,116.00</u>	<u>85,700.40</u>
32		Total TOTI - Sewer (L28+L38)	<u>147,842.03</u>	<u>97,354.81</u>	<u>245,196.84</u>	<u>(21,405.03)</u>	<u>(31,642.43)</u>	<u>192,149.38</u>	<u>58,740.42</u>	<u>250,889.80</u>

Column Calculations:

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

Schedule B-26a
Updated 10/08/21

Income Taxes

Line No	CWS - NC Uniform - Water Description	Pro-forma Adjusted Under	Proposed	Proposed After
		Present Rates	Increase	Increase
		[A]	[B]	[C]
1	Operating Revenues	19,935,990.82	2,632,410.18	22,568,401.00
2				
3	Operating Deductions:			
4	Maintenance expenses	4,522,963.26		4,522,963.26
5	General expenses	8,473,173.08		8,473,173.08
6	Depreciation expense	3,490,486.66		3,490,486.66
7	Amortization of PAA	(102,531.13)		(102,531.13)
8	TOTI	564,410.86	29,339.00	593,749.86
9	Amortization of ITC	(325.62)		(325.62)
10	Amortization of CIAC	(700,668.63)		(700,668.63)
11	Interest expense	2,196,587.85	(539,435.27)	1,657,152.58
12	Total Operating Deductions	18,444,096.33	(510,096.27)	17,934,000.06
13	Taxable Income State (Line 1 minus Line 12)	1,491,894.49	3,142,506.45	4,634,400.94
14	State Income Tax (Line 13 multiplied by 2.5%)	37,297.36	78,562.66	115,860.02
15	Federal Taxable Income (Line 13 minus Line 14)	1,454,597.13	3,063,943.79	4,518,540.92
16		-		
17	Federal Taxable Income (Line 15 minus Line 16)	1,454,597.13	3,063,943.79	4,518,540.92
18	Federal Income Tax (Line 17 multiplied by 21%)	305,465.40	643,428.19	948,893.59
19	Net Amount (Line 17 minus Line 18)	1,149,131.73	2,420,515.60	3,569,647.33
20	Add: Interest Expense	2,196,587.85	(539,435.27)	1,657,152.58
21	Net Income for Return	3,345,719.58	1,881,080.33	5,226,799.91

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

Schedule B-26a
Updated 10/08/21

Income Taxes

Line No	CWS - NC Uniform - Sewer Description	Pro-forma Adjusted Under	Proposed	Proposed After
		Present Rates	Increase	Increase
		[A]	[B]	[C]
22	Operating Revenues	15,924,119.32	1,857,562.68	\$17,781,682
23	Operating Deductions:			
24	Maintenance expenses	4,356,710.52		4,356,710.52
25	General expenses	5,105,304.73		5,105,304.73
26	Depreciation expense	2,924,905.82		2,924,905.82
27	Amortization of PAA	(34,047.68)		(34,047.68)
28	TOTI	227,773.80	23,116.00	250,889.80
29	Amortization of ITC	-		-
30	Amortization of CIAC	(622,894.40)		(622,894.40)
31	Interest expense	1,251,872.87	276,073.03	1,527,945.90
32	Total Operating Deductions	13,209,625.66	299,189.03	13,508,814.68
33	Taxable Income State (Line 22 minus Line 32)	2,714,493.66	1,558,373.66	4,272,867.32
34	State Income Tax (Line 33 multiplied by 2.5%)	67,862.34	38,959.34	106,821.68
35	Federal Taxable Income (Line 33 minus Line 34)	2,646,631.32	1,519,414.32	4,166,045.64
36		-		-
37	Federal Taxable Income (Line 35 minus Line 36)	2,646,631.32	1,519,414.32	4,166,045.64
38	Federal Income Tax (Line 37 multiplied by 21%)	555,792.58	319,077.01	874,869.58
39	Net Amount (Line 37 minus Line 38)	2,090,838.74	1,200,337.31	3,291,176.05
40	Add: Interest Expense	1,251,872.87	276,073.03	1,527,945.90
41	Net Income for Return	3,342,711.62	1,476,410.34	4,819,121.95

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
Summary of Rate Case Adjustments
Revenue Requirement Schedules
CWS - NC Uniform

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

Schedule D-1a

Required Return & Cost of Debt

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

Column Calculations:

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

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

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

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

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
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Schedule D-2a

Rate Base Return

CWS - NC Uniform - Water

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income
		(a)	(b)	(c)	(d)	(e)
1	Present Rates:					
2	Debt	50.57%	34,786,825	4.76%	2.41%	\$1,659,092
3	Equity	49.43%	33,996,608	4.96%	2.45%	\$1,686,628
4	Total	<u>100.00%</u>	<u>\$68,783,433</u>		<u>4.86%</u>	<u>\$3,345,720</u>
	Company Proposed Rates:					
5	Debt	50.57%	34,786,825	4.76%	2.41%	\$1,657,153
6	Equity	49.43%	33,996,608	10.50%	5.18%	\$3,569,644
7	Total	<u>100.00%</u>	<u>\$68,783,433</u>		<u>7.59%</u>	<u>\$5,226,796</u>

CWS - NC Uniform - Sewer

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income
		(a)	(b)	(c)	(d)	(e)
8	Present Rates:					
9	Debt	50.57%	32,074,528	4.76%	2.41%	\$1,528,433
10	Equity	49.43%	31,345,922	5.79%	2.86%	\$1,814,472
11	Total	<u>100.00%</u>	<u>\$63,420,450</u>		<u>5.27%</u>	<u>\$3,342,905</u>
	Company Proposed Rates:					
12	Debt	50.57%	\$32,074,528	4.76%	2.41%	\$1,527,946
13	Equity	49.43%	31,345,922	10.50%	5.18%	\$3,291,322
14	Total	<u>100.00%</u>	<u>\$63,420,450</u>		<u>7.59%</u>	<u>\$4,819,268</u>

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

Total Revenue Requirement

Line No.	CWS - NC Uniform - Water Description	Amount [A]	Retention Factor [B]	Revenue Requirement [C]
	<u>Operating revenue deductions:</u>			
1	Maintenance expenses	4,522,963.26		
2	General expenses	8,473,173.08		
3	Depreciation expense	3,490,486.66		
4	Amortization of CIAC	(700,668.63)		
5	Amortization of PAA	(102,531.13)		
6	Amortization of ITC	(325.62)		
7	TOTI	564,410.86		
8	Total operating revenue deductions	<u>16,247,508.48</u>	0.998700	16,268,658
9	<u>Net operating income for a return:</u>			
10	Debt service return	1,657,152.58	0.998700	1,659,310
11	Equity return	3,569,643.81	0.769248	4,640,433
12				
13				
14	Adjustment for revenues not subject to GRT	0	0.998700	<u>0</u>
15				
16	Revenue requirement			<u>\$22,568,401</u>

Line No.	CWS - NC Uniform - Sewer Description	Amount [A]	Retention Factor [B]	Revenue Requirement [C]
	<u>Operating revenue deductions:</u>			
17	Maintenance expenses	4,356,711		
18	General expenses	5,105,305		
19	Depreciation expense	2,924,906		
20	Amortization of CIAC	(622,894)		
21	Amortization of PAA	(34,048)		
22	Amortization of ITC	(193)		
23	TOTI	227,774		
24				
25	Total operating revenue deductions	<u>\$11,957,559</u>	0.998700	11,973,124
26	<u>Net operating income for a return:</u>			
27	Debt service return	1,527,946	0.998700	1,529,935
28	Equity return	3,291,322	0.769248	4,278,623
29				
30				
31	Adjustment for revenues not subject to GRT	0	0.998700	<u>0</u>
32				
33	Revenue requirement			<u>\$17,781,682</u>

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 384
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Schedule D-4a

Service Revenue Requirement

Line No.	CWS - NC Uniform - Water Item	Amount
		[A]
1	Revenues	1.0000
2	Plus: Forfeited discounts	0.0031
3	Revenues with forfeited discounts	1.0031
4	Uncollectible accounts	(0.0105)
5	Service revenue	0.9926
6	Total revenue requirement	22,568,401.00
7	Less: Misc rev less forfeited discounts	(97,232.60)
8	Revenues excl misc revenues	22,471,168.40
9	Retention factor	0.9926
10	Service revenues	22,638,448.00
	CWS - NC Uniform - Sewer	
11	Revenues	1.0000
12	Plus: Forfeited discounts	0.0024
13	Revenues with forfeited discounts	1.0024
14	Uncollectible accounts	(0.0056)
15	Service revenue	0.9968
16	Total revenue requirement	\$17,781,682
17	Less: Misc rev less forfeited discounts	(32,451.27)
18	Revenues excl misc revenues	17,749,230.73
19	Retention factor	0.9968
20	Service revenues	17,806,221.00