

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384

Part – II
REDACTED

Support to Items W1-5, W1-8, W1-11,
W1-11, W1-12, W1-3, Except (a) 2, and W1-15

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384
ITEM 5

Carolina Water Service, Inc. of North Carolina
W-354, Sub 384
Test Year : March 31, 2021
W1-5

Corix Regulated Utilities (US) Inc

		2020	2020	2020	2020	2020	2020	2020	2020	2020	2021	2021	2021
NARUC Summary Accounts		April	May	June	July	August	September	October	November	December	January	February	March
101	Plant in service	1,244,037,761	1,247,105,275	1,250,288,015	1,253,175,492	1,256,616,178	1,261,118,218	1,264,130,705	1,268,444,121	1,269,240,699	1,276,761,531	1,280,390,828	1,284,326,085
102	Utility Plant Leased to others	-	-	-	-	-	-	-	-	-	-	-	-
103	Property Held for future use	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627	664,627
104	Utility plant Purchased or sold	-	-	0	0	0	0	0	0	0	0	0	0
105	CWIP	30,665,200	33,702,343	26,568,617	30,394,180	34,525,323	35,968,243	40,379,874	40,880,693	37,509,742	34,020,086	34,644,621	38,750,160
106	Completed Construction not classified	-	-	-	-	-	-	-	-	-	-	-	-
108	Depreciation Reserve	(395,792,678)	(398,125,371)	(401,088,254)	(404,016,933)	(405,895,017)	(408,886,422)	(411,996,171)	(414,806,459)	(416,917,047)	(420,163,928)	(423,244,363)	(426,178,575)
114	PAA	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)	(39,455,019)
115	Amortization of PAA	34,758,124	34,853,137	34,950,835	35,048,534	35,146,232	35,243,931	35,341,630	35,439,328	35,470,449	35,568,344	35,665,547	35,763,276
	Unamortized ITC pre 1971	-	-	-	-	-	-	-	-	-	-	-	-
255	Unamortized ITC Post 1971	(697,430)	(695,238)	(693,045)	(690,853)	(688,661)	(686,468)	(684,276)	(682,084)	(679,891)	(677,699)	(675,507)	(673,314)
190	Accumulated Deferred Income Taxes	(55,530,412)	(56,460,194)	(57,275,797)	(57,819,083)	(58,840,318)	(59,196,448)	(59,898,760)	(60,187,937)	(57,991,018)	(58,732,693)	(58,885,167)	(59,277,046)
	Short Term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
	Interest on Short term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
271	CIAC	(343,646,132)	(344,384,996)	(344,615,911)	(344,987,982)	(346,556,220)	(346,727,820)	(346,918,156)	(347,162,794)	(346,679,977)	(346,872,763)	(347,307,222)	(347,777,833)
272	Accumulated Amortization of CIAC	145,909,499	146,582,927	147,321,992	147,998,691	148,692,081	149,492,149	150,351,910	151,094,943	151,279,856	151,987,270	152,722,027	153,505,171

North Carolina Regulated Companies:

		2020	2020	2020	2020	2020	2020	2020	2020	2020	2021	2021	2021
NARUC Summary Accounts		April	May	June	July	August	September	October	November	December	January	February	March
101	Plant in service	244,342,830	244,785,908	244,934,647	245,278,479	246,740,689	247,364,610	247,780,354	249,758,997	250,176,930	250,611,719	251,634,712	252,091,238
102	Utility Plant Leased to others	-	-	-	-	-	-	-	-	-	-	-	-
103	Property Held for future use	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)	(610,136)
104	Utility plant Purchased or sold	-	-	-	-	-	-	-	-	-	-	-	-
105	CWIP	1,231,897	1,988,152	2,027,263	2,458,877	2,346,605	2,570,367	2,763,844	1,089,807	1,640,435	1,752,958	1,646,677	2,054,985
106	Completed Construction not classified	-	-	-	-	-	-	-	-	-	-	-	-
108	Depreciation Reserve	(61,202,671)	(61,697,789)	(62,221,172)	(62,719,450)	(62,905,837)	(63,453,803)	(64,021,822)	(64,470,975)	(65,015,753)	(65,578,440)	(66,169,675)	(66,543,737)
114	PAA	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)	(2,561,070)
115	Amortization of PAA	1,781,287	1,788,292	1,796,359	1,804,426	1,812,492	1,820,559	1,828,625	1,836,692	1,844,759	1,852,825	1,860,892	1,868,959
	Unamortized ITC pre 1971	-	-	-	-	-	-	-	-	-	-	-	-
255	Unamortized ITC Post 1971	(68,940)	(68,896)	(68,853)	(68,810)	(68,767)	(68,723)	(68,680)	(68,637)	(68,594)	(68,550)	(68,507)	(68,464)
190	Accumulated Deferred Income Taxes	(6,457,841)	(6,460,024)	(6,471,751)	(6,482,377)	(6,493,046)	(6,503,713)	(6,514,356)	(6,525,009)	(6,552,849)	(6,519,788)	(6,569,810)	(6,536,847)
	Short Term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
	Interest on Short term borrowing	-	-	-	-	-	-	-	-	-	-	-	-
271	CIAC	(66,089,047)	(66,076,668)	(66,135,572)	(66,189,999)	(66,585,095)	(66,613,081)	(66,648,443)	(66,718,975)	(66,783,767)	(66,816,106)	(66,895,824)	(66,950,270)
272	Accumulated Amortization of CIAC	26,607,461	26,731,353	26,855,286	26,979,219	27,104,048	27,228,857	27,353,734	27,478,682	27,611,346	27,736,400	27,861,661	27,986,937

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CAROLINA
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RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384
ITEM 8

Carolina Water Service, Inc of North Carolina
W-354, Sub 384
TEST YEAR ACCOUNT BALANCES
For the Test Year Ended 03/31/2021

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
140000	Property, Plant and Equipment , Net	-	-	-	-	-	-	-	-	-	-	-	-
141000	Property, Plant and Equipment - Cost	-	-	-	-	-	-	-	-	-	-	-	-
141100	Land and Rights	-	-	-	-	-	-	-	-	-	-	-	-
141101	Land and Rights General	748,940.20	748,895.83	748,888.45	748,897.88	749,619.91	749,593.33	749,588.07	749,573.92	749,596.35	749,566.37	749,556.68	749,521.50
141102	Land and Rights Pump	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00	71,843.00
141103	Land and Rights Water	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05	357,109.05
141104	Land and Rights Trans	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02	18,896.02
141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-	-	-	-
141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	-	-	-
141107	Land and Rights Treatment	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18	39,167.18
141108	Land and Rights Reclaim	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84	1,149.84
141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141200	Utility Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-
141201	Organization	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49	1,482,595.49
141202	Franchises	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20	450,170.20
141203	Struct and Improv General Plant	2,290,102.81	2,291,634.83	2,291,634.83	2,291,634.83	2,293,170.65	2,296,055.35	2,296,374.43	2,296,699.37	2,300,509.13	2,305,697.61	2,305,697.61	2,314,480.52
141204	Struct and Improv Service Supplies	4,538,455.56	4,540,926.41	4,541,307.48	4,541,307.48	4,541,460.31	4,545,570.05	4,547,809.12	4,548,923.20	4,558,167.20	4,573,199.68	4,573,849.56	4,575,576.69
141205	Struct and Improv Water Treat Plt	1,577,441.11	1,579,191.77	1,579,258.02	1,582,552.90	1,587,560.75	1,591,423.56	1,593,630.66	1,596,118.85	1,596,528.77	1,605,652.34	1,615,555.11	1,618,025.36
141206	Struct and Improv Trans Dist Plt	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17	270,362.17
141207	Struct and Improv Collect Plant	88,208.91	88,208.91	89,138.41	89,277.67	90,020.39	90,020.39	90,020.39	90,020.39	90,020.39	90,020.39	90,020.39	90,020.39
141208	Struct and Improv Pump Plant	10,217,202.58	10,219,332.19	10,219,355.40	10,227,333.40	10,228,690.56	10,228,690.56	10,232,067.16	11,317,323.91	11,317,416.75	11,301,140.15	11,301,915.15	11,325,634.60
141209	Struct and Improv Treatment Plant	21,995,617.97	22,002,470.97	22,023,689.03	22,024,067.55	22,028,332.65	22,053,661.26	22,054,032.62	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62	22,058,382.62
141210	Struct and Improv Reclaim WTP	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93	3,270.93
141211	Struct and Improv Reclaim Wtr Dist	182,783.94	182,783.94	182,783.94	182,783.94	182,783.94	182,783.94	182,783.94	182,783.94	182,783.94	182,783.94	183,140.83	183,140.83
141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	-
141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-
141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	-
141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	-
141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	-
141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	-
141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	-
141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	-
141220	Struct and Improv Office	1,621,494.72	1,618,395.56	1,617,882.65	1,618,549.89	1,617,440.81	1,616,063.25	1,639,961.96	1,638,976.86	1,641,343.26	1,639,743.19	1,639,063.87	1,636,604.05
141221	Collecting Reservoirs	13,139.20	13,139.20	12,491.42	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42	13,922.42
141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-
141223	Wells and Springs	14,411,114.57	14,411,210.71	14,411,280.34	14,416,006.93	14,688,444.39	14,696,856.90	14,712,032.40	14,727,828.29	14,730,073.93	14,730,106.83	15,209,148.46	15,212,192.91
141224	Infiltration Gallery	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16	45,185.16
141225	Supply Mains	505,558.55	506,541.62	507,794.96	515,360.03	530,028.33	547,776.98	575,453.95	590,945.56	606,400.14	622,565.55	637,121.61	654,558.48
141226	Power Generation Equipment	158,288.14	158,288.14	158,288.14	158,288.14	158,288.14	158,288.14	158,288.14	158,288.14	158,288.14	158,288.14	158,288.14	160,112.65
141227	Electric Pump Equip Src Pump	2,767,475.14	2,774,976.99	2,771,517.96	2,782,169.09	2,796,517.18	2,796,351.31	2,810,313.24	2,821,307.03	2,832,487.50	2,862,577.12	2,886,414.88	2,930,712.90
141228	Electric Pump Equip WTP	8,811,934.95	8,820,272.21	8,834,285.85	8,847,585.28	8,916,260.28	8,981,260.85	9,008,991.84	9,019,138.13	9,074,710.89	9,096,368.79	9,131,307.37	9,155,291.97
141229	Electric Pump Equip Trans Dist	3,767,635.78	3,812,765.48	3,836,592.59	3,846,007.30	3,873,225.65	3,877,396.49	3,886,961.83	3,892,387.24	3,891,658.66	3,897,652.04	3,910,625.83	3,915,068.97
141230	Water Treatment Equipment	4,793,769.90	4,800,007.15	4,801,950.09	4,817,575.70	4,846,639.86	4,841,781.12	4,843,832.28	4,856,725.34	4,862,881.28	4,865,993.51	4,884,247.57	4,965,537.11
141231	Dist Resv and Standpipes	9,023,078.91	9,032,423.01	9,042,278.24	9,046,556.68	9,893,843.32	9,225,232.65	9,236,970.82	9,254,837.20	9,266,278.68	9,283,017.63	9,294,020.15	9,301,234.33
141232	Trans and Distr Mains	36,061,411.65	36,189,434.18	36,191,655.72	36,248,297.16	36,551,212.32	36,612,558.07	36,705,356.99	36,787,943.29	36,863,830.40	36,912,055.83	36,958,492.57	37,022,686.58
141233	Service Lines	13,858,835.44	13,921,954.19	13,958,589.94	14,015,088.26	14,192,625.49	14,253,317.35	14,326,652.99	14,373,459.44	14,458,369.85	14,500,215.07	14,573,280.50	14,665,738.77
141234	Meters	6,437,405.39	6,445,171.82	6,444,359.34	6,448,950.41	6,463,591.61	6,467,514.72	6,479,537.72	6,484,698.07	6,488,853.68	6,499,169.08	6,503,534.72	6,523,000.67
141235	Meter Installations	1,434,594.00	1,445,953.51	1,453,760.89	1,458,383.37	1,470,281.26	1,477,273.51	1,489,399.61	1,507,399.61	1,520,935.97	1,530,935.97	1,542,180.71	1,553,352.16
141236	Hydrants	1,402,219.34	1,410,092.11	1,410,092.11	1,414,353.87	1,438,119.05	1,438,119.05	1,443,783.51	1,447,975.88	1,449,424.65	1,453,352.25	1,455,295.09	1,456,715.67
141237	Backflow Prevention Devices	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32	33,651.32
141238	Power Gen Equip Coll Plt	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19	107,623.19
141239	Power Gen Equip Pump Plt	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96	94,834.96
141240	Power Gen Equip Treat Plt	211,771.99	211,911.25	211,911.25	211,911.25	211,911.25	211,911.25	211,911.25	211,911.25	211,911.25	211,911.25	211,911.25	211,911.25
141241	Sewer Force Main	3,879,939.47	3,881,197.76	3,883,340.43	3,886,856.19	3,890,880.52	3,897,622.13	3,898,575.71	3,907,217.79	3,910,022.79	3,914,323.81	3,917,510.21	3,930,149.11
141242	Sewer Gravity Main	23,066,100.77	23,085,392.63	23,085,754.13	23,098,291.82	23,198,416.75	23,202,972.12	23,206,551.39	23,260,484.48	23,262,416.01	23,309,836.06	23,338,302.54	23,363,590.85
141243	Manholes	1,204,270.71	1,207,503.41	1,198,478.31	1,203,036.06	1,290,140.46	1,290,233.30	1,300,631.86	1,317,187.12	1,320,498.29	1,347,313.80	1,377,500.30	1,395,907.30
141244	Special Collection Structures	7,714.20	7,714.20	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04	7,807.04
141245	Service to Customers	1,857,185.18	1,874,620.39	1,876,857.91	1,900,510.80	1,970,558.77	1,993,628.96	2,011,963.17	2,057,984.17	2,100,535.38	2,072,338.08	2,099,756.45	2,161,759.20
141246	Flow Measure Devices	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93	157,659.93
141247	Flow Measure Install	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97
141248	Receiving Wells	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25	89,444.25
141249	Pumping Equip Pump Plt	5,039,955.52	5,067,966.93	5,076,988.19	5,108,426.33	5,157,579.25	5,199,559.60	5,232,188.87	5,239,379.90	5,266,792.10	5,386,826.24	5,431,033.18	5,475,335.90
141250	Pumping Equip Reclaim WTP	29,575.50	30,493.42	30,493.42	30,493.42	30,493.42	30,493.42	30,493.42	30,493.42	30,493.42	30,493.42	30,493.42	30,493.42
141251	Pumping Equip Rcl Wtr Dist	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17	44,313.17
141252	Treat/Disp Equip Lagoon	584,961.32	590,457.27	590,457.27	590,457.27	590,457.27	590,457.27	592,000.63	592,000.63	592,000.63	592,000.63	592,793.78	592,793.78
141253	Treat/Disp Equip Trt Plt	21,895,246.26	21,912,942.93	21,908,842.65	21,918,348.69	21,957,544							

Carolina Water Service, Inc of North Carolina
W-354, Sub 384
TEST YEAR ACCOUNT BALANCES
For the Test Year Ended 03/31/2021

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
141269	Other and Misc Equip WTP	6,261.86	6,261.86	6,261.86	6,401.12	7,385.06	7,294.57	7,922.17	8,019.02	8,019.02	9,386.11	9,386.11	9,761.28
141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	-
141271	Other Tangible Plant	42,102.59	42,102.59	42,102.59	42,102.59	42,102.59	42,102.59	42,102.59	42,102.59	42,102.59	46,815.94	46,815.94	46,815.94
141272	Other Plant Collection	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38	20,918.38
141273	Other Plant Pump	52,493.94	52,493.94	52,726.04	52,726.04	52,726.04	52,726.04	52,726.04	52,726.04	52,726.04	52,726.04	53,576.04	53,576.04
141274	Other Plant Treatment	37,849.68	37,849.68	37,849.68	37,849.68	37,849.68	37,849.68	38,379.48	39,496.27	40,141.75	40,141.75	40,141.75	40,141.75
141275	Other Plant Reclaim Water Trt	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00	5,839.00
141276	Other Plant Reclaim Water Dist	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67	459.67
141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-	-
141278	Plant Alloc	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75	734,760.75
141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-	-
141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-
141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-	-
141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-	-
141283	Concession	-	-	-	-	-	-	-	-	-	-	-	-
141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-
141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	-
141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	-
141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	-
141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	-
141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	-
141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	-
141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	-
141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	-
141293	Plant Held for Future Use	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)	(610,136.00)
141298	Default Asset Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141299	Utility Plant Clearing	-	-	(3,010.00)	252.96	(1,372.71)	(687.03)	62.97	(17,519.10)	(17,548.43)	(28,636.19)	(28,636.11)	(29,136.11)
141300	Building and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141301	Building	-	-	-	-	-	-	-	-	-	-	-	-
141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	-
141303	Office Furniture	1,010,134.82	1,009,440.70	1,023,654.62	1,023,901.53	1,023,177.39	1,022,486.57	1,022,352.74	1,022,411.93	1,022,994.74	1,022,216.35	1,021,965.29	1,021,057.02
141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141305	Stores Equipment	13,667.37	13,667.37	13,561.64	13,761.64	18,270.52	19,117.05	19,117.05	19,117.05	19,117.05	21,329.05	25,329.05	25,783.55
141306	Lab Equipment	325,160.22	325,677.85	325,770.69	327,298.93	327,600.93	327,848.98	329,838.52	330,241.08	331,633.65	335,237.04	335,237.04	337,422.35
141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-
141308	Tool Shop Equipment	1,736,842.82	1,741,154.49	1,742,086.92	1,743,226.74	1,742,686.94	1,743,017.96	1,743,016.85	1,743,060.23	1,743,412.83	1,743,406.15	1,742,964.49	1,741,882.97
141309	Power Operated Equipment	768,513.74	777,401.11	777,401.11	778,082.45	778,639.49	779,660.73	780,032.09	780,717.78	821,371.39	823,203.79	833,683.14	840,987.19
141310	Communications Equipment	496,879.65	496,712.45	496,684.41	497,193.01	501,700.42	508,759.90	511,152.32	508,025.63	514,391.83	516,855.43	520,566.63	523,034.40
141311	Misc Equipment	212,088.03	212,088.03	211,939.97	213,067.84	215,864.57	218,058.55	218,838.58	219,391.22	220,795.35	220,979.19	224,566.57	226,487.55
141399	Building and Equipment Clearing	-	-	(1,064.20)	-	-	-	-	-	-	16,276.60	16,276.60	16,276.60
141400	Transportation	-	-	-	-	-	-	-	-	-	-	-	-
141401	Vehicles	3,521,280.31	3,521,372.17	3,521,502.18	3,521,535.11	3,922,715.39	3,922,697.54	3,900,716.85	3,832,158.16	3,764,151.75	3,764,069.13	3,764,071.11	3,554,344.43
141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-	-	-
141500	Computer Hardware	-	-	-	-	-	-	-	-	-	-	-	-
141501	Computer Hardware	-	-	-	2.84	13.35	13.33	13.31	13.28	13.34	13.30	13.28	13.25
141502	Desktop/Laptop Computers	-	-	-	-	919.66	918.25	918.01	917.27	918.48	2,300.21	2,298.91	6,604.88
141503	Mainframe Computers	255,116.50	254,610.69	254,527.75	254,636.86	254,316.74	254,011.48	253,952.30	253,791.28	254,048.77	253,704.77	253,593.79	253,192.13
141504	Mini Comp Wtr	2,103,116.59	2,125,838.69	2,146,696.02	2,173,127.62	2,197,581.54	2,208,568.35	2,227,673.46	2,240,812.62	2,249,313.40	2,271,177.55	2,281,669.04	2,309,447.27
141600	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
141601	Computer Software	-	-	-	-	-	-	-	-	-	-	-	28,871.14
141602	Comp Systems	6,081,966.52	6,090,570.35	6,088,073.42	6,091,270.96	6,090,997.88	6,094,302.42	6,094,027.58	6,089,280.14	6,097,172.72	6,088,735.73	6,101,993.36	6,090,975.21
141603	Micro Systems	125,598.83	125,336.93	125,293.78	125,350.14	125,184.53	125,026.57	124,996.05	124,912.65	125,045.74	124,867.85	124,810.43	124,602.54
141699	Computer Clearing	-	-	-	(17.99)	4,712.51	10,709.04	4,938.62	1,984.90	3,619.61	(18,290.07)	4,987.91	6,484.45
142000	Property Plant and Equipment - Acc Dep	-	-	-	-	-	-	-	-	-	-	-	-
142200	Acc Dep - Utility Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-
142201	Acc Dep - Organization	693,600.67	690,598.65	687,578.73	684,558.81	681,538.89	678,518.97	675,499.05	672,479.13	669,459.21	666,439.29	663,419.37	660,399.45
142202	Acc Dep - Franchises	(170,755.49)	(171,635.93)	(172,516.37)	(173,396.81)	(174,277.25)	(175,157.69)	(176,038.13)	(176,918.57)	(177,799.01)	(178,679.45)	(179,559.89)	(180,440.33)
142203	Acc Dep - Struct and Improv General Plant	(553,410.48)	(557,091.60)	(561,001.36)	(564,911.12)	(568,823.44)	(572,740.57)	(576,660.73)	(580,582.02)	(584,503.31)	(588,424.60)	(592,345.89)	(596,267.18)
142204	Acc Dep - Struct and Improv Service Supplies	(1,102,211.63)	(1,107,741.31)	(1,113,310.19)	(1,118,879.07)	(1,124,447.95)	(1,130,016.83)	(1,135,585.71)	(1,141,154.60)	(1,146,723.48)	(1,152,292.36)	(1,157,861.24)	(1,163,430.12)
142205	Acc Dep - Struct and Improv Water Treat Plt	(325,766.46)	(327,117.73)	(329,309.54)	(331,951.20)	(334,602.86)	(337,254.52)	(339,906.18)	(342,557.84)	(345,209.50)	(347,861.16)	(350,512.82)	(353,164.48)
142206	Acc Dep - Struct and Improv Trans Dist Plt	29,222.07	28,771.46	28,320.85	27,870.24	27,419.63	26,969.02	26,518.41	26,067.80	25,617.19	25,166.58	24,715.97	24,265.36
142207	Acc Dep - Struct and Improv Collect Plant	(4,289.15)	(4,456.87)	(4,605.44)	(4,754.25)	(4,903.06)	(5,051.87)	(5,200.68)	(5,349.49)	(5,498.30)	(5,647.11)	(5,795.92)	(5,944.73)
142208	Acc Dep - Struct and Improv Pump Plant	(1,480,281.96)	(1,496,709.96)	(1,514,340.54)	(1,531,982.58)	(1,549,624.62)	(1,567,266.66)	(1,584,908.70)	(1,602,550.74)	(1,620,192.78)	(1,637,834.82)	(1,655,476.86)	(1,673,118.90)
142209	Acc Dep - Struct and Improv Treatment Plant	(3,054,133.77)	(3,100,328.75)	(3,146,480.24)	(3,192,631.72)	(3,238,783.20)	(3,284,934.68)	(3,331,086.16)	(3,377,237.64)	(3,423,389.12)	(3,469,540.60)	(3,515,692.08)	(3,561,843.56)
142210	Acc Dep - Struct and Improv Reclaim WTP	(957.80)	(964.62)	(971.44)	(978.26)	(985.08)	(991.90)	(998.72)	(1,005.54)	(1,012.36)	(1,019.18)	(1,026.00)	(1,032.82)
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(75,408.52)	(75,787.31)	(76,166.10)	(76,544.89)	(76,923.68)	(77,302.47)	(77,681.26)	(78,060.05)	(78,438.84)	(78,817.63)	(79,196.42)	(79,575.21)
142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-	-
142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-
142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-	-
142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-	-
142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-	-
142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-	-
142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-	-
142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-	-
142220	Acc Dep - Struct and Improv Office	(629,310.11)	(634,309.68)	(640,320.10)	(646,804.29)	(652,233.30)	(657,690.28)	(664,265.97)	(670,272.30)	(677,350.57)	(682,890.28)	(689,022.16)	(694,380.91)
142221	Acc Dep - Collecting Reservoirs	2,570.91	2,549.01	3,175.97	3,152.76	3,129.55	3,106.34	3,083.13	3,059.92	3,036.71	3,013.50	2,990.29	2,967.08
142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-
142223	Acc Dep - Wells and Springs	(5,741,721.49)	(5,765,740.17)	(5,789,758.97)	(5,805,966.00)	(5,834,484.12)	(5,853,559.93)	(5,878,079.95)	(5,901,802.95)	(5,924,743.08)	(5,949,293.24)	(5,977,781.73)	(6,003,135.37)
142224	Acc Dep - Infiltration Gallery	(10,864.52)	(10,958.66)	(11,052.80)	(11,146.94)	(11,241.08)	(11,335.22)	(11,429.36)	(11,523.50)	(11,617.64)	(11,711.78)	(11,805.92)	(11,900.06)
142225	Acc Dep - Supply Mains	(57,064.79)	(57,506.29)	(57,948.82)	(57,690.20)	(58,151.77)	(58,613.34)	(58,995.76)	(59,528.26)	(59,482.48)	(59,882.74)	(60,147.86)	(59,072.09)
142226	Acc Dep - Power Generation Equipment	(52,326.38)	(53,645.45)	(54,964.52)	(56,283.59)	(57,602.66)	(58,921.73)	(60,240.80)	(61,559.87)	(62,878.94)	(64,200.33)	(65,520.56)	(66,854.84)
142227	Acc Dep - Electric Pump Equip Src Pump	(1,113,275.64)	(1,145,987.59)	(1,175,199.30)	(1,206,728.84)	(1,239,361.12)	(1,270,981.17)	(1,304,096.73)	(1,337,343.17)	(1,370,722.72)	(1,398,289.94)	(1,432,311.49)	(1,466,525.

Carolina Water Service, Inc of North Carolina
W-354, Sub 384
TEST YEAR ACCOUNT BALANCES
For the Test Year Ended 03/31/2021

Fusion Account	Fusion Account Description	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
142228	Acc Dep - Electric Pump Equip WTP	(2,034,110.07)	(2,056,723.45)	(2,073,945.66)	(2,081,393.77)	(2,103,309.33)	(2,129,585.39)	(2,150,365.80)	(2,169,810.81)	(2,184,370.78)	(2,203,486.91)	(2,230,390.45)	(2,256,707.68)
142229	Acc Dep - Electric Pump Equip Trans Dist	(1,356,953.25)	(1,382,574.21)	(1,426,796.75)	(1,469,289.68)	(1,513,173.37)	(1,555,278.44)	(1,598,273.09)	(1,647,431.20)	(1,688,418.69)	(1,732,082.51)	(1,778,245.11)	(1,824,460.59)
142230	Acc Dep - Water Treatment Equipment	(678,707.88)	(687,487.32)	(694,115.87)	(693,210.68)	(700,734.80)	(702,353.60)	(712,481.38)	(722,115.81)	(731,742.94)	(739,311.23)	(749,532.66)	(758,073.15)
142231	Acc Dep - Dist Resv and Standpipes	(2,218,017.14)	(2,228,052.52)	(2,242,996.01)	(2,255,695.61)	(2,185,988.68)	(2,198,382.94)	(2,213,924.13)	(2,229,509.59)	(2,245,114.41)	(2,260,746.71)	(2,276,397.53)	(2,291,576.91)
142232	Acc Dep - Trans and Distr Mains	(6,599,527.40)	(6,620,916.49)	(6,636,841.78)	(6,652,485.76)	(6,678,935.12)	(6,701,592.57)	(6,729,498.53)	(6,750,881.24)	(6,781,659.81)	(6,808,614.28)	(6,838,002.88)	(6,866,818.93)
142233	Acc Dep - Service Lines	(1,102,419.83)	(1,113,247.87)	(1,133,071.50)	(1,142,252.01)	(1,163,686.21)	(1,183,141.52)	(1,207,557.30)	(1,231,966.07)	(1,254,801.49)	(1,277,372.36)	(1,299,899.66)	(1,322,058.37)
142234	Acc Dep - Meters	(1,363,582.19)	(1,381,081.26)	(1,397,417.30)	(1,413,910.96)	(1,430,174.95)	(1,446,153.71)	(1,463,743.18)	(1,478,674.54)	(1,496,294.66)	(1,511,512.71)	(1,526,413.59)	(1,544,126.81)
142235	Acc Dep - Meter Installations	(655,221.15)	(659,227.54)	(661,438.98)	(664,393.37)	(668,454.21)	(671,962.16)	(676,075.74)	(686,703.87)	(692,723.79)	(698,412.53)	(704,476.34)	(707,981.99)
142236	Acc Dep - Hydrants	(359,341.95)	(362,279.93)	(365,217.91)	(368,164.78)	(371,161.16)	(374,157.54)	(376,979.83)	(380,790.97)	(383,819.24)	(386,851.56)	(389,886.84)	(392,918.11)
142237	Acc Dep - Backflow Prevention Devices	1,871.12	1,621.99	1,372.86	1,123.73	860.11	594.94	329.77	64.60	(204.09)	(263.83)	(110.73)	(136.89)
142238	Acc Dep - Power Gen Equip Coll Plt	(20,627.79)	(21,524.65)	(22,421.51)	(23,318.37)	(24,215.23)	(25,112.09)	(26,008.95)	(26,905.81)	(27,802.67)	(28,699.53)	(29,596.39)	(30,493.25)
142239	Acc Dep - Power Gen Equip Pump Plt	(36,316.82)	(37,107.11)	(37,897.40)	(38,687.69)	(39,477.98)	(40,268.27)	(41,058.56)	(41,848.85)	(42,639.14)	(43,429.43)	(44,219.72)	(45,010.01)
142240	Acc Dep - Power Gen Equip Treat Plt	(96,006.05)	(97,667.34)	(99,328.63)	(100,989.92)	(102,651.21)	(104,312.50)	(105,973.79)	(107,635.08)	(109,297.41)	(110,966.26)	(112,678.20)	(114,392.40)
142241	Acc Dep - Sewer Force Main	(1,470,766.51)	(1,474,859.09)	(1,478,953.23)	(1,483,051.14)	(1,487,152.87)	(1,491,253.24)	(1,494,516.21)	(1,498,516.21)	(1,502,759.76)	(1,506,886.87)	(1,511,017.51)	(1,514,566.22)
142242	Acc Dep - Sewer Gravity Main	(8,354,279.49)	(8,369,227.77)	(8,387,948.51)	(8,402,082.50)	(8,421,644.03)	(8,440,752.97)	(8,460,559.07)	(8,480,364.89)	(8,498,953.07)	(8,518,845.23)	(8,538,791.85)	(8,558,450.10)
142243	Acc Dep - Manholes	(32,326.45)	(33,213.20)	(33,217.63)	(33,242.08)	(33,266.53)	(33,290.98)	(33,315.43)	(33,339.88)	(33,364.33)	(33,388.78)	(33,413.23)	(33,437.68)
142244	Acc Dep - Special Collection Structures	269.93	257.71	245.54	233.37	221.20	209.03	196.86	184.69	172.52	160.35	148.18	136.01
142245	Acc Dep - Service to Customers	181,853.81	182,202.61	180,384.13	178,907.57	176,790.00	176,633.59	174,469.98	172,250.09	169,983.90	167,749.54	165,484.19	163,558.33
142246	Acc Dep - Flow Measure Devices	38,076.30	37,577.37	37,078.44	36,579.51	36,080.43	35,581.35	35,082.27	34,583.19	34,084.11	33,585.03	33,085.95	32,586.87
142247	Acc Dep - Flow Measure Install	(261.72)	(265.41)	(269.10)	(272.79)	(276.48)	(280.17)	(283.86)	(287.55)	(291.24)	(294.93)	(298.62)	(302.31)
142248	Acc Dep - Receiving Wells	19,971.12	19,858.26	19,745.40	19,632.54	19,519.68	19,406.82	19,293.96	19,181.10	19,068.24	18,955.38	18,842.52	18,729.66
142249	Acc Dep - Pumping Equip Pump Plt	(356,350.72)	(393,456.40)	(442,171.30)	(485,848.49)	(526,104.57)	(575,612.96)	(627,500.98)	(680,711.29)	(731,748.90)	(785,621.94)	(834,219.39)	(888,523.45)
142250	Acc Dep - Pumping Equip Reclaim WTP	922.05	1,013.95	703.62	393.29	82.96	(227.37)	(537.70)	(848.03)	(1,239.36)	(1,102.50)	(1,510.96)	(1,919.42)
142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(18,547.78)	(18,946.18)	(19,344.57)	(19,742.96)	(20,141.35)	(20,539.74)	(20,938.13)	(21,336.52)	(21,734.91)	(22,151.16)	(22,603.55)	(23,055.94)
142252	Acc Dep - Treat/Disp Equip Lagoon	(228,526.44)	(229,757.81)	(230,989.18)	(232,220.55)	(233,451.92)	(234,683.29)	(235,914.66)	(237,146.03)	(238,377.40)	(239,621.65)	(240,857.89)	(242,094.13)
142253	Acc Dep - Treat/Disp Equip Trt Plt	(7,648,473.82)	(7,693,168.21)	(7,733,317.16)	(7,777,025.74)	(7,822,669.11)	(7,866,770.29)	(7,912,497.22)	(7,958,248.99)	(7,998,354.33)	(8,036,862.75)	(8,078,400.51)	(8,118,082.63)
142254	Acc Dep - Treat/Disp Equip Rclm Wtr	(2,245.98)	(2,274.02)	(2,302.06)	(2,330.10)	(2,358.14)	(2,386.18)	(2,414.22)	(2,442.26)	(2,470.30)	(2,498.34)	(2,526.38)	(2,554.42)
142255	Acc Dep - Plant Sewers Treatment Plt	(1,079,407.88)	(1,110,935.23)	(1,141,341.85)	(1,172,888.56)	(935,239.42)	(965,865.83)	(996,980.86)	(1,028,112.15)	(1,059,235.41)	(1,090,377.83)	(1,118,397.24)	(1,149,374.95)
142256	Acc Dep - Plant Sewers Reclaim Wtr	(984.42)	(995.16)	(995.16)	(995.16)	(995.16)	(1,005.90)	(1,005.90)	(2,065.50)	(2,076.24)	(2,086.98)	(2,097.72)	(2,108.46)
142257	Acc Dep - Outfall Lines	7,457.01	7,020.92	6,584.83	6,145.11	5,706.48	5,267.85	4,829.22	4,390.59	3,951.96	3,513.33	3,074.70	2,620.13
142258	Acc Dep - Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-
142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-	-	-	-	-
142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-	-
142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-
142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-	-
142263	Acc Dep - Reuse Dist Reservoirs	(1,458.54)	(1,469.01)	(1,479.48)	(1,489.95)	(1,500.42)	(1,510.89)	(1,521.36)	(1,531.83)	(1,542.30)	(1,552.77)	(1,563.24)	(1,573.71)
142264	Acc Dep - Reuse Transmission and Dist	(9,885.39)	(9,991.61)	(10,098.18)	(10,204.87)	(8,534.41)	(8,660.68)	(7,886.68)	(8,020.43)	(8,154.76)	(8,289.09)	(8,423.42)	(8,560.77)
142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-	-	-	-	-	-
142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-	-
142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-	-
142268	Acc Dep - Other and Misc Equip Source Supply	(74.24)	(74.78)	(75.32)	(75.86)	(76.40)	(76.94)	(77.48)	(78.02)	(78.56)	(79.10)	(79.64)	(80.18)
142269	Acc Dep - Other and Misc Equip WTP	(1,750.70)	(1,763.74)	(1,776.78)	(1,790.11)	(1,803.49)	(1,820.68)	(1,837.17)	(1,853.87)	(1,870.57)	(1,890.11)	(1,909.65)	(1,929.97)
142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	-
142271	Acc Dep - Other Tangible Plant	(488,872.09)	(493,023.83)	(493,111.65)	(493,199.47)	(493,287.29)	(493,375.11)	(493,462.93)	(493,550.75)	(493,638.57)	(493,736.63)	(493,834.69)	(493,932.75)
142272	Acc Dep - Other Plant Collection	(4,818.43)	(4,862.10)	(4,905.77)	(4,949.44)	(4,993.11)	(5,036.78)	(5,080.45)	(5,124.12)	(5,167.79)	(5,211.46)	(5,255.13)	(5,298.80)
142273	Acc Dep - Other Plant Pump	(12,489.52)	(12,596.94)	(12,704.75)	(12,812.56)	(12,920.37)	(13,028.18)	(13,135.99)	(13,243.80)	(13,351.61)	(13,459.42)	(13,567.23)	(13,675.04)
142274	Acc Dep - Other Plant Treatment	(9,123.40)	(9,202.30)	(9,281.20)	(9,360.10)	(9,439.00)	(9,517.90)	(9,597.91)	(9,680.24)	(9,762.57)	(9,846.25)	(9,929.93)	(10,013.61)
142275	Acc Dep - Other Plant Reclaim Water Trt	(1,595.42)	(1,607.58)	(1,619.74)	(1,631.90)	(1,644.06)	(1,656.22)	(1,668.38)	(1,680.54)	(1,692.70)	(1,704.86)	(1,717.02)	(1,729.18)
142276	Acc Dep - Other Plant Reclaim Water Dist	(124.75)	(125.71)	(126.67)	(127.63)	(128.59)	(129.55)	(130.51)	(131.47)	(132.43)	(133.39)	(134.35)	(135.31)
142277	Acc Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-	-
142278	Acc Dep - Plant Alloc	-	-	(4,082.03)	(8,164.06)	(12,246.09)	(16,328.12)	(20,410.15)	(24,492.18)	(28,574.21)	(32,656.24)	(36,738.27)	(40,820.30)
142279	Acc Dep - Domestic Water	-	-	-	-	-	-	-	-	-	-	-	-
142280	Acc Dep - Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-
142281	Acc Dep - Geothermal	-	-	-	-	-	-	-	-	-	-	-	-
142282	Acc Dep - District Energy System	-	-	-	-	-	-	-	-	-	-	-	-
142283	Acc Dep - Concession	-	-	-	-	-	-	-	-	-	-	-	-
142284	Acc Dep - DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-	-
142285	Acc Dep - DES - Project Management	-	-	-	-	-	-	-	-	-	-	-	-
142286	Acc Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-	-
142287	Acc Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-	-
142288	Acc Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-	-
142289	Acc Dep - DES - Project Development	-	-	-	-	-	-	-	-	-	-	-	-
142290	Acc Dep - DES - Engineer	-	-	-	-	-	-	-	-	-	-	-	-
142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-	-
142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	-
142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-
142299	Acc Dep - Land	-	-	-	-	-	-	3,199.20	-	-	-	-	-
142300	Acc Dep - Building and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
142301	Acc Dep - Building	-	-	-	-	-	-	-	-	-	-	-	-
142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-	-
142303	Acc Dep - Office Furniture	(621,658.59)	(626,122.12)	(631,233.77)	(636,591.47)	(641,400.97)	(646,225.44)	(651,363.99)	(656,373.09)	(661,925.18)	(666,693.12)	(671,762.92)	(676,444.46)
142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
142305	Acc Dep - Stores Equipment	(769.09)	(799.61)	(724.11)	(754.90)	(798.21)	(360.40)	(406.06)	(451.72)	(497.38)	(549.19)	(612.12)	(611.31)
142306	Acc Dep - Lab Equipment	(121,549.84)	(124,164.26)	(126,779.46)	(129,206.67)	(131,837.12)	(133,261.73)	(135,784.44)	(138,436.89)	(140,953.81)	(142,030.47)	(144,724.56)	(145,570.97)
142307	Acc Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-
142308	Acc Dep - Tool Shop Equipment	(877,773.59)	(884,636.79)	(891,804.39)	(898,980.55)	(906,032.25)	(913,199.50)	(920,371.47)	(927,542.97)	(934,724.15)	(941,893.58)	(948,626.27)	(955,790.66)
142309	Acc Dep - Power Operated Equipment	(75,606.46)	(80,290.67)	(84,974.88)	(89,664.77)	(94,359.28)	(99,062.30)	(103,768.42)	(108,475.40)	(113,235.09)	(118,010.05)	(119,980.07)	(124,881.38)
142310	Acc Dep - Communications Equipment	(428,469.51)	(432,382.34)	(436,464.40)	(440,613.99)	(444,619.							

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384
ITEM 11

W 1-11

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 384
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2021

Account Title and Account Number	4/30/2020	5/31/2020	6/30/2020	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	Total
411001 Residential													
Test Year	2,317,379.66	2,486,305.96	2,705,714.46	2,660,295.23	2,931,637.00	2,735,008.04	2,688,038.44	2,642,411.72	2,507,116.75	2,483,003.13	2,506,648.76	2,471,911.21	31,135,470.36
Prior Year	2,191,932.00	2,186,251.02	2,379,825.01	2,419,050.45	2,510,364.10	2,465,450.90	2,472,129.55	2,337,149.36	2,204,637.97	2,201,824.03	2,144,040.91	2,058,210.81	27,570,866.11
Increase (Decrease)	125,447.66	300,054.94	325,889.45	241,244.78	421,272.90	269,557.14	215,908.89	305,262.36	302,478.78	281,179.10	362,607.85	413,700.40	3,564,604.25
411002 Commercial													
Test Year	63,622.66	60,388.03	85,029.69	81,785.47	84,483.01	98,266.48	83,635.51	77,920.70	66,525.61	63,075.83	72,977.34	74,225.74	911,936.07
Prior Year	59,484.92	37,929.35	86,375.78	86,768.86	79,602.85	93,984.15	79,407.06	67,979.60	57,632.76	63,243.18	68,757.76	73,897.46	855,063.73
Increase (Decrease)	4,137.74	22,458.68	(1,346.09)	(4,983.39)	4,880.16	4,282.33	4,228.45	9,941.10	8,892.85	(167.35)	4,219.58	328.28	56,872.34
411005 WATER REVENUE-ACCRUALS													
Test Year	-	-	-	-	-	-	-	-	-	-	0.01	0.12	0.13
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	-	-	-	-	-	-	-	-	0.01	0.12	0.13
411008 Purchase Water Billed													
Test Year	44,399.17	62,891.28	68,168.23	71,094.51	76,817.60	67,687.31	65,451.49	57,778.37	50,747.29	54,458.45	49,584.76	46,229.53	715,307.99
Prior Year	38,154.07	45,117.86	62,289.94	63,139.28	66,744.89	56,637.47	60,277.54	49,259.81	41,058.53	39,955.10	37,245.13	37,559.79	597,439.41
Increase (Decrease)	6,245.10	17,773.42	5,878.29	7,955.23	10,072.71	11,049.84	5,173.95	8,518.56	9,688.76	14,503.35	12,339.63	8,669.74	117,868.58
411009 Purchase Sewer Billed													
Test Year	18,323.68	20,878.54	21,375.35	21,924.28	20,582.77	20,775.55	19,995.99	20,279.18	19,802.63	21,086.51	20,117.74	18,023.17	243,165.39
Prior Year	16,017.97	17,211.65	19,670.54	19,002.61	21,651.73	18,697.53	17,081.11	17,102.31	17,274.54	17,041.22	15,742.15	16,073.84	212,567.20
Increase (Decrease)	2,305.71	3,666.89	1,704.81	2,921.67	(1,068.96)	2,078.02	2,914.88	3,176.87	2,528.09	4,045.29	4,375.59	1,949.33	30,598.19
411022 Guarantee													
Test Year	14,735.39	15,467.92	14,811.92	16,084.07	16,517.72	15,012.70	17,128.96	16,048.83	15,684.27	15,238.07	14,308.73	17,134.61	188,173.19
Prior Year	15,553.44	15,414.29	11,459.09	13,733.09	15,239.14	14,694.79	14,700.72	14,415.49	15,244.16	13,820.81	14,272.68	15,220.29	173,767.99
Increase (Decrease)	(818.05)	53.63	3,352.83	2,350.98	1,278.58	317.91	2,428.24	1,633.34	440.11	1,417.26	36.05	1,914.32	14,405.20
411023 Residential - Measured													
Test Year	281,156.10	329,502.11	354,775.91	368,103.77	400,334.42	376,083.12	345,251.94	329,847.92	313,679.25	320,859.47	310,499.17	310,557.52	4,040,650.70
Prior Year	228,339.11	250,646.76	288,518.43	306,579.69	318,817.17	301,299.55	269,635.32	244,159.63	232,742.91	241,034.31	222,623.67	230,796.17	3,135,192.72
Increase (Decrease)	52,816.99	78,855.35	66,257.48	61,524.08	81,517.25	74,783.57	75,616.62	85,688.29	80,936.34	79,825.16	87,875.50	79,761.35	905,457.98
411024 Commercial - Measured													
Test Year	93,441.02	88,331.00	106,550.58	82,382.70	132,433.96	115,912.54	103,417.74	101,690.11	92,367.12	102,590.19	106,648.97	81,467.39	1,207,233.32
Prior Year	85,120.33	83,363.67	84,546.98	109,218.57	103,979.37	95,526.89	87,565.86	82,204.25	70,494.78	88,995.47	80,408.16	81,475.98	1,052,900.31
Increase (Decrease)	8,320.69	4,967.33	22,003.60	(26,835.87)	28,454.59	20,385.65	15,851.88	19,485.86	21,872.34	13,594.72	26,240.81	(8.59)	154,333.01
411028 Other Service - Measured													
Test Year	17,009.41	1,033.99	23,845.84	1,017.35	22,113.67	-	21,746.58	14.83	19,154.55	-	21,642.42	698.08	128,276.72
Prior Year	18,051.46	-	18,070.32	-	19,914.16	585.93	19,403.53	27.68	17,551.95	180.14	19,460.83	539.77	113,785.77
Increase (Decrease)	(1,042.05)	1,033.99	5,775.52	1,017.35	2,199.51	(585.93)	2,343.05	(12.85)	1,602.60	(180.14)	2,181.59	158.31	14,490.95
411029 Unmetered													
Test Year	878.10	33,644.20	437.13	841.21	1,284.82	887.32	1,005.15	36,996.66	612.88	717.22	887.60	531.54	78,723.83
Prior Year	3,837.45	36,978.87	913.20	859.07	821.19	565.86	1,008.58	32,325.45	783.86	625.65	736.51	946.33	80,402.02
Increase (Decrease)	(2,959.35)	(3,334.67)	(476.07)	(17.86)	463.63	321.46	(3.43)	4,671.21	(170.98)	91.57	151.09	(414.79)	(1,678.19)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 384
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2021

Account Title and Account Number	4/30/2020	5/31/2020	6/30/2020	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	Total
411036 Services													
Test Year	-	-	-	(380.88)	(1,452.94)	-	-	-	-	-	-	-	(1,833.82)
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	-	(380.88)	(1,452.94)	-	-	-	-	-	-	-	(1,833.82)
411038 Services - Misc													
Test Year	-	0.01	-	0.01	0.02	-	(0.01)	-	-	-	0.01	0.01	0.05
Prior Year	-	0.01	-	0.01	0.01	-	0.01	-	-	-	-	-	0.04
Increase (Decrease)	-	-	-	-	0.01	-	(0.02)	-	-	-	0.01	0.01	0.01
411039 Other Revenue													
Test Year	2,591.82	21,644.20	12,760.15	15,511.99	15,141.67	13,002.82	14,239.49	10,699.18	12,900.07	8,983.80	8,856.84	10,911.50	147,243.53
Prior Year	15,484.75	18,029.21	16,088.18	20,162.11	18,486.85	13,060.96	16,238.22	14,789.84	12,648.44	14,644.85	13,097.87	3,689.74	176,421.02
Increase (Decrease)	(12,892.93)	3,614.99	(3,328.03)	(4,650.12)	(3,345.18)	(58.14)	(1,998.73)	(4,090.66)	251.63	(5,661.05)	(4,241.03)	7,221.76	(29,177.49)
411040 Revenue Accrued													
Test Year	142,495.40	339,945.99	73,196.29	165,817.11	(60,054.77)	(101,621.01)	(48,818.56)	(88,715.71)	(22,802.98)	32,180.96	(162,741.66)	73,980.61	342,861.67
Prior Year	12,187.56	142,619.82	56,488.09	193,464.42	(16,604.52)	(48,653.18)	(50,387.18)	(134,414.78)	(92,373.03)	(15,042.77)	(84,314.00)	92,785.82	55,756.25
Increase (Decrease)	130,307.84	197,326.17	16,708.20	(27,647.31)	(43,450.25)	(52,967.83)	1,568.62	45,699.07	69,570.05	47,223.73	(78,427.66)	(18,805.21)	287,105.42
411042 Late Payment Charges (LPC)													
Test Year	(227.78)	(4.51)	(251.40)	(54.27)	(10.65)	(873.58)	(27.31)	(78.42)	(379.84)	(103.50)	(4.34)	(31.96)	(2,047.56)
Prior Year	7,571.13	8,085.71	4,557.08	11,202.01	5,758.95	6,440.35	7,958.33	9,339.52	6,230.43	10,529.46	5,204.99	1,123.11	84,001.07
Increase (Decrease)	(7,798.91)	(8,090.22)	(4,808.48)	(11,256.28)	(5,769.60)	(7,313.93)	(7,985.64)	(9,417.94)	(6,610.27)	(10,632.96)	(5,209.33)	(1,155.07)	(86,048.63)
411058 Management Service Revenue													
Test Year	-	-	16,153.78	2,589.74	3,269.90	2,615.74	3,530.48	2,998.05	2,980.85	2,642.33	3,059.03	2,610.70	42,450.60
Prior Year	-	16,675.00	-	-	-	-	-	-	-	-	-	-	16,675.00
Increase (Decrease)	-	(16,675.00)	16,153.78	2,589.74	3,269.90	2,615.74	3,530.48	2,998.05	2,980.85	2,642.33	3,059.03	2,610.70	25,775.60

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384
ITEM 12

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 384
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2021

Account Title and Account Number	4/30/2020	5/31/2020	6/30/2020	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	Total
511001 Purchased Services-Water													
Test Year	92,916.44	69,936.79	156,117.04	121,757.99	117,042.84	295,144.75	81,653.14	125,201.97	204,505.76	131,272.65	145,306.47	(35,427.98)	1,505,427.86
Prior Year	82,364.87	111,509.27	132,285.14	215,116.34	176,989.03	163,355.62	162,731.39	165,347.09	101,580.47	74,723.49	93,957.08	81,978.96	1,561,938.75
Increase (Decrease)	10,551.57	(41,572.48)	23,831.90	(93,358.35)	(59,946.19)	131,789.13	(81,078.25)	(40,145.12)	102,925.29	56,549.16	51,349.39	(117,406.94)	(56,510.89)
511002 Purchased Services-Sewer													
Test Year	60,713.88	58,936.06	60,676.85	62,424.38	62,347.22	56,766.28	100,487.49	67,306.56	104,806.28	61,114.05	110,601.73	66,297.13	872,477.91
Prior Year	64,949.17	59,540.67	62,301.41	58,325.98	65,301.99	58,363.83	66,300.21	58,524.48	58,823.48	63,839.02	69,316.38	66,422.51	752,009.13
Increase (Decrease)	(4,235.29)	(604.61)	(1,624.56)	4,098.40	(2,954.77)	(1,597.55)	34,187.28	8,782.08	45,982.80	(2,724.97)	41,285.35	(125.38)	120,468.78
512006 Manhole Maint													
Test Year	-	-	1,569.37	16,377.68	11,152.50	(3,501.08)	-	19,180.00	177.55	-	(18,000.00)	400.00	27,356.02
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	1,569.37	16,377.68	11,152.50	(3,501.08)	-	19,180.00	177.55	-	(18,000.00)	400.00	27,356.02
512008 Maintenance Electric Equip Repair													
Test Year	1,319.01	762.40	2,656.94	9,494.20	6,149.07	2,854.04	1,246.69	2,784.89	7,787.21	(386.52)	6,372.69	14,744.22	55,784.84
Prior Year	9,649.98	2,919.84	1,253.60	4,674.80	2,342.11	595.20	11,244.43	18,322.59	(104.75)	5,649.57	1,319.65	4,184.28	62,051.30
Increase (Decrease)	(8,330.97)	(2,157.44)	1,403.34	4,819.40	3,806.96	2,258.84	(9,997.74)	(15,537.70)	7,891.96	(6,036.09)	5,053.04	10,559.94	(6,266.46)
512009 Permits													
Test Year	3,435.00	5,510.00	8,903.65	647.14	10,914.00	4,525.65	1,995.00	7,030.00	3,635.00	6,415.28	13,801.81	8,301.32	75,113.85
Prior Year	4,285.00	6,050.00	3,975.00	5,752.08	12,144.25	7,830.00	61,843.75	10,165.00	1,445.00	1,897.80	35.00	980.00	116,402.88
Increase (Decrease)	(850.00)	(540.00)	4,928.65	(5,104.94)	(1,230.25)	(3,304.35)	(59,848.75)	(3,135.00)	2,190.00	4,517.48	13,766.81	7,321.32	(41,289.03)
512010 Sewer Rodding													
Test Year	59,758.77	34,842.00	30,020.07	9,351.70	17,970.94	9,917.54	5,325.38	(1,551.66)	16,971.14	(1,499.24)	8,586.53	91,070.27	280,763.44
Prior Year	16,929.25	26,278.58	8,152.31	21,987.00	27,514.95	35,924.75	11,990.95	12,511.35	66,974.88	31,769.93	19,557.07	97,837.25	377,428.27
Increase (Decrease)	42,829.52	8,563.42	21,867.76	(12,635.30)	(9,544.01)	(26,007.21)	(6,665.57)	(14,063.01)	(50,003.74)	(33,269.17)	(10,970.54)	(6,766.98)	(96,664.83)
512011 Sewer Sludge Hauling													
Test Year	14,457.63	33,077.38	49,261.05	63,130.69	86,109.52	82,278.01	55,450.76	61,584.62	111,819.55	82,344.54	21,617.08	58,185.33	719,316.16
Prior Year	60,495.13	41,648.33	32,586.12	56,196.72	56,187.22	43,963.52	52,344.76	28,262.68	39,228.26	53,532.50	34,879.00	17,127.61	516,451.85
Increase (Decrease)	(46,037.50)	(8,570.95)	16,674.93	6,933.97	29,922.30	38,314.49	3,106.00	33,321.94	72,591.29	28,812.04	(13,261.92)	41,057.72	202,864.31
512012 Deferred Maintenance Expense													
Test Year	70,717.22	152,470.77	74,214.98	74,025.76	70,316.01	70,260.05	69,378.99	69,040.02	69,953.14	69,499.87	60,184.16	59,823.54	909,884.51
Prior Year	64,015.32	66,090.74	63,668.12	63,687.24	66,970.67	66,582.14	63,470.78	62,581.46	62,447.89	62,387.22	62,645.72	62,574.33	767,121.63
Increase (Decrease)	6,701.90	86,380.03	10,546.86	10,338.52	3,345.34	3,677.91	5,908.21	6,458.56	7,505.25	7,112.65	(2,461.56)	(2,750.79)	142,762.88
512013 Excavation Restoration													
Test Year	-	-	-	-	400.00	-	-	-	-	-	-	-	400.00
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	-	-	400.00	-	-	-	-	-	-	-	400.00
512014 Communication Expense													
Test Year	(1,453.70)	-	2,609.06	891.10	9,741.34	2,543.30	15,502.96	11,238.28	11,737.19	10,214.95	8,588.37	13,200.18	84,813.03
Prior Year	-	304.73	-	334.63	-	822.96	-	-	-	647.09	5,559.00	515.15	8,183.56
Increase (Decrease)	(1,453.70)	(304.73)	2,609.06	556.47	9,741.34	1,720.34	15,502.96	11,238.28	11,737.19	9,567.86	3,029.37	12,685.03	76,629.47

W 1-12(a)

Carolina Water Service, Inc. of North Carolina
Docket No. W-354, Sub 384
COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR
For the Test Year Ended 03/31/2021

Account Title and Account Number	4/30/2020	5/31/2020	6/30/2020	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	1/31/2021	2/28/2021	3/31/2021	Total
512015 Equipment Rental													
Test Year	-	-	-	2,546.51	1,050.33	1,379.41	385.62	-	-	-	393.97	628.09	6,383.93
Prior Year	321.53	-	-	205.43	-	-	821.72	-	-	-	-	-	1,348.68
Increase (Decrease)	(321.53)	-	-	2,341.08	1,050.33	1,379.41	(436.10)	-	-	-	393.97	628.09	5,035.25
512016 Uniforms													
Test Year	5,635.66	1,106.11	-	150.46	242.66	421.76	647.75	253.07	419.28	16,661.23	2,769.41	(1,160.43)	27,146.96
Prior Year	2,818.07	1,291.18	1,660.48	1,882.72	2,400.35	582.95	1,145.46	2,434.17	2,906.06	3,860.42	1,786.35	2,224.85	24,993.06
Increase (Decrease)	2,817.59	(185.07)	(1,660.48)	(1,732.26)	(2,157.69)	(161.19)	(497.71)	(2,181.10)	(2,486.78)	12,800.81	983.06	(3,385.28)	2,153.90
512017 Weather/Hurricane/Fuel													
Test Year	(175,576.05)	178,642.96	1,156.76	2,931.45	14.20	3,089.76	1,794.31	7,959.11	2,190.07	2,459.32	1,945.27	2,017.74	28,624.90
Prior Year	8,418.99	2,931.80	6,156.21	6,879.93	12,015.85	5,629.52	7,981.54	2,627.90	890.01	426.58	12,008.56	6,480.50	72,447.39
Increase (Decrease)	(183,995.04)	175,711.16	(4,999.45)	(3,948.48)	(12,001.65)	(2,539.76)	(6,187.23)	5,331.21	1,300.06	2,032.74	(10,063.29)	(4,462.76)	(43,822.49)
512018 Safety Supplies/Expense													
Test Year	-	-	-	393.08	1,953.96	756.74	2,125.29	2,869.71	1,915.33	(809.10)	3,649.26	464.56	13,318.83
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	-	393.08	1,953.96	756.74	2,125.29	2,869.71	1,915.33	(809.10)	3,649.26	464.56	13,318.83
512020 Service Claims													
Test Year	-	-	-	-	-	245.70	-	-	-	-	-	-	245.70
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	-	-	-	245.70	-	-	-	-	-	-	245.70
512021 Landscaping													
Test Year	-	-	17,411.88	8,796.32	36,323.56	14,897.05	15,315.22	7,182.31	2,309.43	(339.82)	12,216.62	38,175.91	152,288.48
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease)	-	-	17,411.88	8,796.32	36,323.56	14,897.05	15,315.22	7,182.31	2,309.43	(339.82)	12,216.62	38,175.91	152,288.48
512022 Other Contracted Workers													
Test Year	-	260.00	-	351.94	379.50	200.72	379.16	-	401.05	260.00	260.00	325.00	2,817.37

Operating Expenses:

Fusion Account	Description	3/31/2021	3/31/2020	3/31/2019	3/31/2018
511001	Purchased Services-Water	1,505,427.86	1,561,938.75	1,451,189.11	1,418,545.71
511002	Purchased Services-Sewer	872,477.91	752,009.13	725,646.68	696,025.24
512006	Manhole Maint	27,356.02	-	-	-
512008	Maintenance Electric Equip Repair	55,784.84	62,051.30	94,779.34	85,445.84
512009	Permits	75,113.85	116,402.88	127,676.43	138,824.36
512010	Sewer Rodding	280,763.44	377,428.27	333,558.16	332,697.55
512011	Sewer Sludge Hauling	719,316.16	516,451.85	545,036.46	509,287.17
512012	Deferred Maintenance Expense	909,884.51	767,121.63	567,960.57	892,006.63
512013	Excavation Restoration	400.00	-	-	-
512014	Communication Expense	84,813.03	8,183.56	4,573.83	3,529.77
512015	Equipment Rental	6,383.93	1,348.68	1,916.38	1,494.87
512016	Uniforms	27,146.96	24,993.06	25,115.70	47,412.69
512017	Weather/Hurricane/Fuel	28,624.90	72,447.39	129,735.42	60,213.03
512018	Safety Supplies/Expense	13,318.83	-	-	-
512020	Service Claims	245.70	-	-	-
512021	Landscaping	152,288.48	-	-	-
512022	Other Contracted Workers	2,817.37	2,921.00	10,571.00	22,349.50
512900	Other Plant and System Maintenance	115,944.51	420,009.21	737,477.31	739,189.65
512023	Pump Station R&M	2,605.00	-	-	-
512001	Shop Supplies and Tools	25,242.04	-	-	-
512002	Repairs and Maintenance	844,073.89	716,242.39	303,640.85	386,274.76
512003	Main Breaks	38,400.40	6,945.70	43,120.03	32,617.34
512005	Valve Repair	491.93	-	-	-
513002	Meter Supplies	10,230.45	-	-	-
513003	Pipe, Plate, Gasket	1,134.00	-	-	-
513007	Rig Equip	49.02	-	-	-
513008	Electrical Equip	20,471.93	-	-	-
513009	Lighting Supplies	119.24	-	-	-
513010	Plant Air System	4,599.60	-	-	-
513900	Other Materials and Supplies	224,939.13	113,857.40	55,473.01	49,692.91
514001	Chlorine	152,199.24	164,767.93	139,785.88	133,291.48
514002	Odor Control Chemicals	1,942.57	8,298.55	5,145.30	1,883.71
514900	Other Chemicals	605,007.82	660,550.69	550,365.90	499,321.92
515001	Laboratory Testing	63,047.70	-	-	-
515002	Test - Water/Sewer	486,631.84	392,634.17	452,949.05	403,931.85
515003	Test - Equipment/Chemical	48,975.44	71,629.68	70,174.24	84,331.82
515004	Test - Safe Drinking Water Act	1,806.48	-	-	-
516001	Service - Meter Reading	260,546.10	238,165.66	226,954.84	230,447.62
517001	Utility-Electric Power	2,064,131.57	4,141,905.46	2,089,303.89	1,962,203.56
521010	Salaries and Wages	6,088,979.05	6,799,433.17	6,787,122.11	6,380,907.36
521020	Salaries and Wages - Accrued	129,264.67	-	-	-
521040	Overtime	479,522.52	-	-	-
521060	Incentive Bonus	18,387.13	-	-	-
521070	EIP Bonus	146,202.68	-	-	-
521080	Bonus Other	7,374.72	-	-	-
522001	Capitalized Time	(530,761.78)	(769,370.16)	(662,091.94)	(643,392.86)
531001	401K Profit Sharing	218,011.35	203,622.78	195,040.48	186,639.97
531002	401K Match	180,099.71	176,495.61	165,996.29	139,010.45
532001	Health Admin and Stop Loss	203,835.86	196,423.90	173,960.64	183,784.17
532002	Dental	39,338.18	37,158.11	36,244.32	29,798.16
532005	Employee Insurance Deductions	(300,980.19)	(309,384.46)	(290,046.71)	(266,575.05)
532006	Health Insurance Claims	1,019,104.95	1,196,179.40	1,254,367.39	1,100,889.82
532009	Workers Compensation Insurance (WCB)	92,546.14	23,955.99	-	-
532012	Term Life Insurance	81,522.06	81,540.69	65,897.71	41,797.04
532013	Term Life Insurance Opt	(23,009.99)	(18,234.71)	(15,412.76)	(10,222.34)
532014	Depend Life Insurance Opt	(1,532.11)	(8,012.95)	(10,040.56)	(6,125.06)
532016	Education / Tuition	955.78	4,383.65	868.96	-
532900	Other Employee Benefits	7,922.07	10,089.42	12,787.57	9,389.91
540100	Consulting	6,415.93	-	-	-
540200	Accounting and Audit	3,871.74	57,140.18	74,385.08	72,781.85
540400	Legal	18,206.22	65,115.44	95,312.97	72,417.54
540500	Payroll	9,342.30	25,708.58	25,743.36	21,991.43
540600	Tax	42,678.37	44,218.99	54,243.40	52,434.31
540700	Engineering	10,069.50	10,532.20	46,887.03	14,456.82
540800	Temporary Labor	35,094.84	14,021.33	-	5,513.17
541100	Management Fee	(319,649.09)	1,132,656.29	1,231,025.17	-
541200	Contractor Outside Services	69,781.02	-	-	-
541300	Employee Finder Fees	8,979.88	203.31	4,629.85	3,740.09
549000	Other Outside Services	207,139.77	262,359.07	262,010.00	206,015.01
550200	Computer Repair and Maintenance	286,484.83	271,857.13	222,128.54	193,584.01
550300	Computer Supplies	2,443.17	1,283.04	2,352.22	2,168.48
550400	Internet Services	32,533.91	64,281.77	32,493.37	32,675.18
550600	Computer Licensing	23,203.55	-	-	-
550700	Software	11,473.22	-	-	-
559900	Other Computer/IT Expenses	2,791.81	-	-	-
560100	General Liability Insurance	544,498.16	627,303.63	494,854.34	485,442.43
560200	Property Insurance	88,956.74	-	-	-
560300	Vehicle Insurance	113,597.92	26,318.38	-	-
560400	Uninsured Losses	20,456.34	-	-	-

Operating Expenses:

Fusion Account	Description	3/31/2021	3/31/2020	3/31/2019	3/31/2018
560500	Other Insurance	82,204.03	83,830.05	121,138.22	119,532.96
571100	Building Rent	342,871.90	360,710.04	254,124.27	231,839.61
581100	Office Supplies	23,955.46	19,692.23	11,338.44	16,826.17
581200	Kitchen Supplies	2,382.27	5,427.95	4,193.64	3,829.56
581300	Cleaning Supplies	6,902.23	11,715.59	15,207.98	13,352.55
582100	Office Equipment	2,001.39	-	-	-
583100	Office Printing/Blueprints	12,665.48	23,987.33	26,778.35	31,931.35
583300	Artwork, Display and Banner	10.63	-	-	-
583400	Office Shipping Charges/Postage/Courier	46,538.43	46,638.31	50,240.86	42,194.80
584100	Office Electric	6,238.88	5,808.60	5,819.80	5,305.85
584200	Office Gas/Heat	1,871.96	3,688.30	2,622.54	2,437.83
584300	Office Water	37,431.11	41,053.80	19,594.50	16,045.91
584900	Office Other Utilities	3,241.43	6,127.32	4,101.67	7,033.33
585100	Office Garbage Disposal/Removal	139,117.10	142,466.29	130,916.47	119,725.71
585200	Office Landscape/Mowing	197,490.39	328,413.86	271,637.57	280,650.10
585400	Office Security/Alarm System	5,298.12	10,385.98	1,119.36	2,885.76
585500	Office Cleaning Services	4,767.66	4,894.06	11,384.42	11,632.38
585900	Other Office Maintenance	29,074.34	11,544.24	17,348.72	16,434.94
586100	Landline/Telephone/Fax	194,251.76	303,733.50	298,009.12	298,377.52
586200	Cellular/Mobile Phones	129.00	-	-	-
587100	Holiday Events/Picnics	-	3,498.71	1,991.19	826.88
587300	Meals and Entertainment - 50% Tax Deductible	35.49	-	-	-
587500	Answering Service	11,914.25	7,912.34	8,027.75	12,910.00
587900	Other Office Expenses	12,494.51	18,016.40	19,179.61	24,925.92
591000	Accommodation/Hotel/Lodging	6,844.00	72,031.83	50,086.32	55,801.65
592000	Airfare	2,861.95	41,810.76	23,680.17	19,891.22
593000	Transportation excl. Airfare	4,877.12	12,980.75	7,599.21	6,485.72
594000	Travel - Meals and Entertainment	(601.97)	25,302.20	18,660.40	26,596.35
595000	Travel - Meals and Entertainment - 50% Tax Deductible	3,428.75	-	-	-
599900	Other Travel	13,142.07	9,582.74	1,623.01	1,710.05
601000	Vehicle Leasing	10,183.12	11,966.91	13,090.57	7,714.97
602000	Vehicle Fuel	225,359.16	298,978.21	320,577.92	287,356.19
603000	Vehicle Repairs and Maintenance	143,258.48	172,533.90	176,482.56	141,268.21
604000	Vehicle Registration/Licensing Fees	51.27	-	-	-
609000	Vehicle - Other Costs	25,781.34	20,420.56	29,034.63	23,841.74
611100	Rate Case Amortization	209,461.29	213,605.03	232,359.79	288,581.94
612100	Regulatory Fees	91,484.05	63,571.55	73,912.11	123,793.00
612900	Other Regulatory Expenses	0.11	-	-	-
621100	Advertising	231.94	864.72	4,557.54	675.71
622100	Bank Service Charges	31,435.22	25,767.26	30,031.52	26,904.64
623100	Donations for Registered Charities	29,860.06	13,390.40	1,804.23	4,077.04
624100	License Fees	3,987.63	10,808.74	10,435.14	8,718.97
625100	Penalties and Fines	8,205.09	6,321.96	7,036.67	6,225.79
626100	Education and Training	13,031.06	38,199.92	39,719.21	65,286.15
627100	Bad Debt Expense	51,644.04	138,165.03	157,250.65	158,530.95
627200	Bad Debt Collection Expense	1,651.95	2,684.01	2,300.52	2,620.65
627300	Uncollectible Accounts Accrual	294,189.00	44,602.00	86,796.00	62,840.00
628300	Billing Postage	9,250.99	1,049.91	106,231.46	148,088.43
628400	Customer Service Printing	234,505.28	213,456.92	75,359.99	34,263.57
629100	Memberships and Dues	46,528.69	22,244.55	45,465.09	48,510.54
629500	Credit Card Expense Clearing	30,768.57	-	-	-
629600	Credit Card/Cash Expense - Unallocated	335.47	-	-	-
629900	Other Misc Expense	(124,469.96)	46,352.16	424.97	(10,595.90)
630002	Commission Ordered Adjustments	(667,908.14)	-	-	-
641100	FICA	465,802.37	467,193.06	472,025.37	441,485.72
642100	Federal Unemployment Tax	3,619.06	5,133.99	4,778.17	5,109.47
642200	State Unemployment Tax	8,472.32	12,361.61	15,433.40	26,496.19
643100	Franchise Taxes	98,748.65	92,184.13	(867.50)	146,942.47
643300	Personal Property Taxes	132,126.82	142,623.68	134,961.65	109,903.39
643400	Real Estate Taxes	139,023.59	122,252.90	124,220.51	123,892.89
643600	Utility/Commission Taxes	49,027.44	42,067.73	44,111.90	39,972.89
643700	Other General Taxes	54,704.11	(7,012.69)	9,551.68	(66,272.87)
691000	Corporate Allocation	2,267,106.60	-	-	-
692000	Regional Allocation	135,252.76	-	-	-

CAROLINA WATER SERVICE, INC. OF NORTH
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Carolina Water Service, Inc of North Carolina
W-354, Sub 384
Test Year: March 31, 2021

W1-13 (a) & (c)

Item	Carolina Water Service, Inc of North Carolina
Book income	5,472,582
Addback: income tax	
Final adj to book income	
Current FIT	0
Current SIT	(28)
Deferred FIT	(290,019)
Deferred SIT	(82,273)
Amortization ITC	(459)
Pre-tax book income	5,099,803
Permanent items	
AFUDC - CY book equity portion	(92,461)
AFUDC - CY book equity amortization	55,434
Fines and Penalties	6,112
Political contributions	29,860
Business Gift	0
Travel Meals (50% Disallowance)	3,639
Travel Entertainment (100% disallowance)	0
Parking lot nondeductible expenses	0
Total permanent items	2,584
Temporary items	
Add: Book depreciation	5,611,074
Taxable CIAC	881,748
Deduct: Deferred gain amortization	0
Deduct: Tax depreciation	(5,544,409)
Net Book Tax Depreciation	948,413
AFUDC - CY book debt portion	0
UNICAP - Capitalized interest	0
Deferred maintenance - CY additions	(796,649)
Deferred maintenance - CY amortization	907,984
Deferred rate case - CY additions	(129,280)
Deferred rate case - CY amortization	206,795
Miscellaneous reserves - Health Insurance	29,714
Miscellaneous reserves - Bonus Accrual	169,567
Miscellaneous reserves-LTIP	(10,120)
Miscellaneous reserves-Vacation Reserve	0
Miscellaneous reserves-Non Qualified Def Com	51,495
Miscellaneous reserve-On call retro	0
Refund Reserve	(252,185)
Employer FICA Deferral	277,467
Other Misc Accruals	0
Accrued Rent	107,258
Organization costs - CY amortization	40,176
Bad debt reserves	216,269
Book PAA - CY amortization	(91,495)
Book gain/(loss) - Sale of assets	(78,269)
Book gain/(loss) - Book write-off of assets	0
COLI Asset (CSV)	0
Tax gain/(loss)	(1,036,068)
Cabwoods - deferred revenue	(96,137)
State Income Tax Deduction	0
Charitable contributions limitation/carryforward	0
Total temporary items	464,935
Federal TI b/f state tax deduction	5,567,322
State income tax deduction	0
Federal TI b/f NOLD	5,567,322
Net Operating Loss Deduction	0
Domestic Dividends @ 100%	0
Other Deductions	0
Federal TI	5,567,322
Addback: Federal Net Operating Loss Deduction	0
Addback: Charitable Contribution Adjustment from Federal	0
Federal Taxable Income/(Loss) Adjusted for State	5,567,322
Addback: State Income Tax	0
Addback: CY bonus depreciation	0
Deduct: CY additional state tax depreciation	(3,680,254)
Addback/(Deduct): CY additional state gain/(loss)	0
Addback: CY Imputed I/C Interest Income	0
Deduct: Taxable CIAC	0
Total State Modifications	(3,680,254)
State Taxable Income/(Loss) before apportionment	1,887,068
Apportionment factor	1
State Taxable Income/(Loss) after apportionment before NOLD	1,887,068
Net operating loss deduction	(1,887,068)
State tax expense	0
Federal tax rate - deferred	21.00%

W1-13(b)

Carolina Water Service, Inc of North Carolina
W-354, Sub 384
ANALYSIS OF OTHER OPERATING TAXES
For the Test Year Ended: 03/31/21

Line No.	Item (a)	Charged to Expenses (b)	Charged to Construction (c)	Charged To Other Accounts (d)	[1]	Amount Accrued (e)	Amount Paid (f)
1.	North Carolina:						
	(a) NC state income tax	(28.09)				42,719.07	42,690.98
	(b) NC franchise tax	98,748.65				0.24	98,748.89
	(c) Ad valorem	271,150.41				(20,718.30)	250,432.11
	(d) Payroll (Employer's Portion)	477,893.75				(10,164.23)	467,729.52
	(e) Other taxes	<u>103,731.55</u>				<u>(46,364.23)</u>	<u>57,367.32</u>
2.	Total North Carolina (L1(a) through L1(e))	951,496.27	-	-		(34,527.45)	916,968.82
3.	Other jurisdictions	<u>-</u>				<u>-</u>	<u>-</u>
4.	Total per books	<u><u>951,496.27</u></u>	<u><u>-</u></u>	<u><u>-</u></u>		<u><u>(34,527.45)</u></u>	<u><u>916,968.82</u></u>

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

[1] Explain items in this column.

Format 13(d)

Carolina Water Service, Inc of North Carolina
W-354, Sub 384
RECONCILIATION OF BEGINNING AND ENDING DEFERRED INCOME TAXES
For the Test Year Ended: 3/31/2021

	Balance at Beginning of Test Year (a)	(SE-3) Current Deferrals (b)	Flowbacks (c)	(Regulatory Liability Amortization) Adjustments (d)	W1-13 (d) Balance at End of Test Year (e)
<u>Account 282</u>					
(timing difference items)					
Amortization of pre-1987 tap fees	-	-			-
Amortization of post-2000 tap fees	2,564,657.45	179,314.00			2,743,971.45
Rate case expense	(162,476.97)	15,764.00			(146,712.97)
Deferred maintenance	(541,710.86)	22,642.00			(519,068.86)
Organization costs	(220,144.00)	8,170.00			(211,974.00)
Bad Debt	180,768.25	43,980.00			224,748.25
Depreciation	(11,782,662.24)	(217,970.44)			(12,000,632.68)
NOL	4,149,625.77	9,459.58			4,159,085.35
Other	291,104.82	(20,116.46)		-	270,988.36
Total Federal	<u>(5,520,837.78)</u>	<u>41,242.68</u>	<u>-</u>	<u>-</u>	<u>(5,479,595.10)</u>
<u>Account 283</u>					
(timing difference items)					
Amortization of pre-1987 tap fees	-	-			-
Amortization of post-2000 tap fees	799,063.48	27,873.00			826,936.48
Rate case expense	(41,417.62)	2,451.00			(38,966.62)
Deferred maintenance	(191,497.18)	3,519.00			(187,978.18)
Organization costs	(116,163.32)	1,270.00			(114,893.32)
Bad Debt	15,763.38	6,837.00			22,600.38
Depreciation	(1,780,319.87)	(136,710.99)			(1,917,030.86)
NOL	395,022.95	(49,900.67)			345,122.28
Other	(6,817.94)	(2,226.28)		-	(9,044.22)
Total	<u>(926,366.12)</u>	<u>(146,887.94)</u>	<u>-</u>	<u>-</u>	<u>(1,073,254.06)</u>
Total ADIT	<u>(6,447,203.90)</u>	<u>(105,645.26)</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,552,849.16)</u>

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Response filed as CONFIDENTIAL