

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

Direct Plant in Service

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water						Direct	Allocated	Total	Pro - Forma Adjustment	Pro-Forma Proposed	Depreciation Rate
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Per - Forma Adjustment	Pro-Forma Proposed	Depreciation Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
1	141101	Land and Rights General	-	15,315.15	15,315.15	-	(52.52) [1]	15,262.63	(1,309.41) [10]	13,953.22	0.00%
2	141102	Land and Rights Pump	-	21,048.47	21,048.47	-	-	21,048.47	-	21,048.47	0.00%
3	141103	Land and Rights Water	-	-	-	-	-	-	-	-	0.00%
4	141104	Land and Rights Trans	-	-	-	-	-	-	-	-	0.00%
5	141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	0.00%
6	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	0.00%
7	141107	Land and Rights Treatment	-	-	-	-	-	-	-	-	0.00%
8	141108	Land and Rights Reclaim	-	-	-	-	-	-	-	-	0.00%
9	141199	Land Clearing	-	-	-	-	-	-	-	-	0.00%
10	141201	Organization	79,799.99	21,089.65	100,889.64	-	-	100,889.64	-	100,889.64	2.50%
11	141202	Franchises	51,240.13	-	51,240.13	-	-	51,240.13	-	51,240.13	2.50%
12	141203	Struct and Improv General Plant	2,243.72	-	2,243.72	-	-	2,243.72	-	2,243.72	2.00%
13	141204	Struct and Improv Service Supplies	191,331.67	393.23	191,724.90	-	-	191,724.90	647.39 [10]	192,372.29	2.00%
14	141205	Struct and Improv Water Treat Plt	144,081.93	-	144,081.93	-	-	144,081.93	2,539.36 [10]	146,621.29	2.00%
15	141206	Struct and Improv Trans Dist Plt	460.53	-	460.53	-	-	460.53	-	460.53	2.00%
16	141207	Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	2.00%
17	141208	Struct and Improv Pump Plant	-	-	-	-	-	-	-	-	2.00%
18	141209	Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-	2.50%
19	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	2.50%
20	141211	Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-	2.50%
21	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	2.50%
22	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	2.50%
23	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	2.50%
24	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	2.50%
25	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	2.50%
26	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	2.50%
27	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	2.50%
28	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	2.50%
29	141220	Struct and Improv Office	7,745.46	105,304.39	113,049.85	-	(3,676.93) [1]	109,372.92	(44,667.92) [10]	64,705.00	10.00%
30	141221	Collecting Reservoirs	-	-	-	-	-	-	-	-	2.00%
31	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	2.50%
32	141223	Wells and Springs	515,997.24	-	515,997.24	-	-	515,997.24	2,472.94 [10]	518,470.18	2.00%
33	141224	Infiltration Gallery	-	-	-	-	-	-	-	-	2.50%
34	141225	Supply Mains	6,745.76	-	6,745.76	-	-	6,745.76	308.04 [10]	7,053.80	1.00%
35	141226	Power Generation Equipment	-	-	-	-	-	-	-	-	10.00%
36	141227	Electric Pump Equip Src Pump	52,664.50	46.33	52,710.83	-	-	52,710.83	918.00 [10]	53,628.83	14.29%
37	141228	Electric Pump Equip WTP	368,511.17	-	368,511.17	-	-	368,511.17	7,094.12 [10]	375,605.29	3.33%
38	141229	Electric Pump Equip Trans Dist	63,696.87	81.60	63,778.47	-	-	63,778.47	646.80 [10]	64,425.27	14.29%
39	141230	Water Treatment Equipment	146,091.41	-	146,091.41	-	-	146,091.41	1,903.80 [10]	147,995.21	2.50%
40	141231	Dist Resv and Standpipes	763,618.74	5,063.01	768,681.75	-	-	768,681.75	20,434.42 [10]	789,116.17	2.00%
41	141232	Trans and Distr Mains	1,877,129.44	16,918.28	1,894,047.72	-	-	1,894,047.72	6,504.66 [10]	1,900,552.38	1.00%
42	141233	Service Lines	824,012.07	457.35	824,469.42	-	-	824,469.42	30,134.66 [10]	854,604.08	2.00%
43	141234	Meters	141,120.13	397.23	141,517.36	-	-	141,517.36	469.78 [10]	141,987.14	3.33%
44	141235	Meter Installations	163,778.48	-	163,778.48	-	-	163,778.48	284.34 [10]	164,062.82	3.33%
45	141236	Hydrants	164,431.72	17.69	164,449.41	-	-	164,449.41	2,016.31 [10]	166,465.72	2.50%
46	141237	Backflow Prevention Devices	98.00	-	98.00	-	-	98.00	-	98.00	10.00%
47	141238	Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	10.00%
48	141239	Power Gen Equip Pump Plt	-	-	-	-	-	-	-	-	10.00%

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

Schedule A-1b
Updated 10/08/21

Direct Plant in Service

49	141240	Power Gen Equip Treat Plt	-	-	-	-	-	-	-	10.00%
50	141241	Sewer Force Main	-	-	-	-	-	-	-	1.33%
51	141242	Sewer Gravity Main	-	-	-	-	-	-	-	1.00%
52	141243	Manholes	-	-	-	-	-	-	-	1.00%
53	141244	Special Collection Structures	-	-	-	-	-	-	-	2.00%
54	141245	Service to Customers	-	-	-	-	-	-	-	1.33%
55	141246	Flow Measure Devices	-	-	-	-	-	-	-	4.00%
56	141247	Flow Measure Install	-	-	-	-	-	-	-	4.00%
57	141248	Receiving Wells	-	-	-	-	-	-	-	2.00%
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	-	-	14.29%
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	14.29%
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	14.29%
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	2.50%
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	2.50%
63	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	2.50%
64	141255	Plant Sewers Treatment Plt	-	-	-	-	-	-	-	2.50%
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	2.50%
66	141257	Outfall Lines	-	-	-	-	-	-	-	1.00%
67	141258	Reservoirs	-	-	-	-	-	-	-	-
68	141259	House Regulators	-	-	-	-	-	-	-	-
69	141260	House Regulatory Install	-	-	-	-	-	-	-	-
70	141261	Reuse Services	-	-	-	-	-	-	-	-
71	141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	-	-	2.00%
73	141264	Reuse Transmission and Dist	-	-	-	-	-	-	-	2.00%
74	141265	Processing Plant	-	-	-	-	-	-	-	-
75	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-
77	141268	Other and Misc Equip Source Supply	-	-	-	-	-	-	-	2.50%
78	141269	Other and Misc Equip WTP	-	-	-	-	-	-	-	2.50%
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-
80	141271	Other Tangible Plant	-	-	-	-	-	-	-	2.50%
81	141272	Other Plant Collection	-	-	-	-	-	-	-	2.00%
82	141273	Other Plant Pump	-	-	-	-	-	-	-	2.50%
83	141274	Other Plant Treatment	-	-	-	-	-	-	-	2.50%
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	2.50%
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	2.50%
86	141277	Other Plant	-	-	-	-	-	-	-	-
87	141278	Plant Alloc	-	-	-	-	-	-	-	6.67%
88	141279	Domestic Water	-	-	-	-	-	-	-	-
89	141280	Irrigation Water	-	-	-	-	-	-	-	-
90	141281	Geothermal	-	-	-	-	-	-	-	-
91	141282	District Energy System	-	-	-	-	-	-	-	-
92	141283	Concession	-	-	-	-	-	-	-	-
93	141284	DES - Startup Costs	-	-	-	-	-	-	-	-
94	141285	DES - Project Management	-	-	-	-	-	-	-	-
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-
96	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-
97	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-
98	141289	DES - Project Development	-	-	-	-	-	-	-	-
99	141290	DES - Engineer	-	-	-	-	-	-	-	-
100	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-
101	141292	Non-Utility Property	-	-	-	-	-	-	-	-
102	141293	Plant Held for Future Use	-	-	-	-	-	-	-	0.00%

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103	141298	FA default	-	-	-	-	-	-	-	-	-
104	141299	Utility Plant Clearing	-	-	-	-	-	-	-	-	0.00%
105	141301	Building	-	-	-	-	-	-	-	-	-
106	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-
107	141303	Office Furniture	4,184.92	43,252.76	47,437.68	(1,359.08) [1]	46,078.61	(487.43) [10]	45,591.18	-	10.00%
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-
109	141305	Stores Equipment	349.01	-	349.01	-	349.01	27.33 [10]	376.34	-	3.33%
110	141306	Lab Equipment	14,468.66	-	14,468.66	-	14,468.66	-	14,468.66	-	10.00%
111	141307	Rental Equipment	-	-	-	-	-	-	-	-	-
112	141308	Tool Shop Equipment	96,289.58	854.85	97,144.43	(11.60) [1]	97,132.83	(2.57) [10]	97,130.26	-	5.00%
113	141309	Power Operated Equipment	9,274.03	-	9,274.03	-	9,274.03	500.00 [10]	9,774.03	-	10.00%
114	141310	Communications Equipment	37,100.59	5,045.34	42,145.93	(198.00) [1]	41,947.93	25,010.05 [10]	66,957.98	-	10.00%
115	141311	Misc Equipment	389.36	-	389.36	-	389.36	-	389.36	-	3.33%
116	141399	Building and Equipment Clearing	-	-	-	-	-	-	-	-	-
117	141401	Vehicles	-	231,498.97	231,498.97	(27.99) [1]	231,470.98	(6,265.52) [10]	225,205.46	-	20.00%
118	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-
119	141501	Computer Hardware	-	0.98	0.98	(0.04) [1]	0.94	96.19 [10]	97.13	-	33.33%
120	141502	Desktop/Laptop Computers	-	488.40	488.40	(19.59) [1]	468.81	(158.85) [10]	309.96	-	33.33%
121	141503	Mainframe Computers	-	18,722.84	18,722.84	(600.92) [1]	18,121.92	(207.80) [10]	17,914.12	-	20.00%
122	141504	Mini Comp Wtr	-	170,587.73	170,587.73	(5,233.91) [1]	165,353.82	1,602.85 [10]	166,956.67	-	33.33%
123	141601	Computer Software	-	2,134.94	2,134.94	(85.63) [1]	2,049.31	11,137.99 [10]	13,187.30	-	33.33%
124	141602	Comp Systems	-	443,368.88	443,368.88	(17,783.54) [1]	425,585.34	(1,656.36) [10]	423,928.98	-	33.33%
125	141603	Micro Systems	-	9,213.99	9,213.99	(310.88) [1]	8,903.11	(98.08) [10]	8,805.03	-	33.33%
126	141699	Computer Clearing	-	450.16	450.16	(18.06) [1]	432.10	(450.16) [10]	(18.06)	-	0.00%
127		UA Adjustment	-	-	-	-	-	-	-	-	-
128		Total Water Plant	<u>5,726,855.11</u>	<u>1,111,752.23</u>	<u>6,838,607.34</u>	<u>(29,378.70)</u>	<u>6,809,228.64</u>	<u>59,444.93</u>	<u>6,868,673.57</u>		

Direct Plant in Service

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer						Direct	Allocated	Total	Pro - Forma Adjustment	Pro-Forma Proposed	Depreciation Rate
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjustment [E]	Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]	Depreciation Rate
129	141101	Land and Rights General	-	1,334.15	1,334.15	-	(53.70) [1]	1,280.45	(1,334.15) [10]	(53.70)	0.00%
130	141102	Land and Rights Pump	-	-	-	-	-	-	-	-	0.00%
131	141103	Land and Rights Water	-	-	-	-	-	-	-	-	0.00%
132	141104	Land and Rights Trans	-	-	-	-	-	-	-	-	0.00%
133	141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	0.00%
134	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	0.00%
135	141107	Land and Rights Treatment	-	-	-	-	-	-	-	-	0.00%
136	141108	Land and Rights Reclaim	-	-	-	-	-	-	-	-	0.00%
137	141199	Land Clearing	-	-	-	-	-	-	-	-	0.00%
138	141201	Organization	14,682.29	-	14,682.29	-	-	14,682.29	-	14,682.29	2.50%
139	141202	Franchises	41,938.00	-	41,938.00	-	-	41,938.00	-	41,938.00	2.50%
140	141203	Struct and Improv General Plant	266,941.80	-	266,941.80	-	-	266,941.80	390.00 [10]	267,331.80	2.00%
141	141204	Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	2.00%
142	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	2.00%
143	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	2.00%
144	141207	Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	2.00%
145	141208	Struct and Improv Pump Plant	1,729,980.68	199.31	1,730,179.99	-	-	1,730,179.99	-	1,730,179.99	2.00%
146	141209	Struct and Improv Treatment Plant	2,019,018.20	-	2,019,018.20	-	-	2,019,018.20	-	2,019,018.20	2.50%
147	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	2.50%
148	141211	Struct and Improv Reclaim Wtr Dist	2,477.00	-	2,477.00	-	-	2,477.00	-	2,477.00	2.50%
149	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	2.50%
150	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	2.50%
151	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	2.50%
152	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	2.50%
153	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	2.50%
154	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	2.50%
155	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	2.50%
156	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	2.50%
157	141220	Struct and Improv Office	13,036.38	107,293.58	120,329.96	-	(3,759.72) [1]	116,570.24	(37,948.00) [10]	78,622.24	10.00%
158	141221	Collecting Reservoirs	-	-	-	-	-	-	-	-	2.00%
159	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	2.00%
160	141223	Wells and Springs	-	-	-	-	-	-	-	-	2.00%
161	141224	Infiltration Gallery	-	-	-	-	-	-	-	-	2.50%
162	141225	Supply Mains	-	-	-	-	-	-	-	-	1.00%
163	141226	Power Generation Equipment	-	-	-	-	-	-	-	-	10.00%
164	141227	Electric Pump Equip Src Pump	-	-	-	-	-	-	-	-	14.29%
165	141228	Electric Pump Equip WTP	-	-	-	-	-	-	-	-	3.33%
166	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	14.29%
167	141230	Water Treatment Equipment	-	-	-	-	-	-	-	-	2.50%
168	141231	Dist Resv and Standpipes	-	5,158.73	5,158.73	-	-	5,158.73	(102.57) [10]	5,056.16	2.00%
169	141232	Trans and Distr Mains	-	17,056.53	17,056.53	-	-	17,056.53	(339.17) [10]	16,717.36	1.00%
170	141233	Service Lines	-	-	-	-	-	-	-	-	2.00%
171	141234	Meters	-	-	-	-	-	-	-	-	3.33%
172	141235	Meter Installations	-	-	-	-	-	-	-	-	3.33%
173	141236	Hydrants	-	-	-	-	-	-	-	-	2.50%
174	141237	Backflow Prevention Devices	-	-	-	-	-	-	-	-	10.00%
175	141238	Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	10.00%
176	141239	Power Gen Equip Pump Plt	41,825.85	-	41,825.85	-	-	41,825.85	-	41,825.85	10.00%

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219	141282	District Energy System	-	-	-	-	-	-	-	-		
220	141283	Concession	-	-	-	-	-	-	-	-		
221	141284	DES - Startup Costs	-	-	-	-	-	-	-	-		
222	141285	DES - Project Management	-	-	-	-	-	-	-	-		
223	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-		
224	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-		
225	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-		
226	141289	DES - Project Development	-	-	-	-	-	-	-	-		
227	141290	DES - Engineer	-	-	-	-	-	-	-	-		
228	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-		
229	141292	Non-Utility Property	-	-	-	-	-	-	-	-		
230	141293	Plant Held for Future Use	-	-	-	-	-	-	-	0.00%		
231	141298	FA default	-	-	-	-	-	-	-	-		
232	141299	Utility Plant Clearing	(375.00)	-	(375.00)	-	(375.00)	375.00	[10]	0.00%		
233	141301	Building	-	-	-	-	-	-	-	-		
234	141302	Leasehold Improvement	-	-	-	-	-	-	-	-		
235	141303	Office Furniture	1,593.38	44,062.96	45,656.34	(1,389.67)	[1]	44,266.66	(491.28)	[10]	43,775.38	10.00%
236	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-
237	141305	Stores Equipment	2,752.49	-	2,752.49	-	2,752.49	74.26	[10]	2,826.75	3.33%	
238	141306	Lab Equipment	6,227.45	-	6,227.45	-	6,227.45	-	6,227.45	10.00%		
239	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-
240	141308	Tool Shop Equipment	16,654.62	765.29	17,419.91	(11.86)	[1]	17,408.05	(2.58)	[10]	17,405.47	5.00%
241	141309	Power Operated Equipment	50,342.95	-	50,342.95	-	50,342.95	-	50,342.95	10.00%		
242	141310	Communications Equipment	6,122.37	5,126.41	11,248.78	(202.46)	[1]	11,046.32	3,796.28	[10]	14,842.60	10.00%
243	141311	Misc Equipment	11,864.37	-	11,864.37	-	11,864.37	813.75	[10]	12,678.12	3.33%	
244	141399	Building and Equipment Clearing	-	-	-	-	-	-	-	-	-	0.00%
245	141401	Vehicles	-	235,871.93	235,871.93	(28.62)	[1]	235,843.31	(6,355.06)	[10]	229,488.25	20.00%
246	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-
247	141501	Computer Hardware	-	0.99	0.99	(0.04)	[1]	0.95	98.03	[10]	98.98	33.33%
248	141502	Desktop/Laptop Computers	-	497.63	497.63	(20.03)	[1]	477.60	(161.81)	[10]	315.79	33.33%
249	141503	Mainframe Computers	-	19,076.53	19,076.53	(614.45)	[1]	18,462.08	(209.38)	[10]	18,252.70	20.00%
250	141504	Mini Comp Wtr	-	173,810.09	173,810.09	(5,351.75)	[1]	168,458.34	(64.19)	[10]	168,394.15	33.33%
251	141601	Computer Software	-	2,175.26	2,175.26	(87.56)	[1]	2,087.70	11,350.10	[10]	13,437.80	33.33%
252	141602	Comp Systems	-	451,744.04	451,744.04	(18,183.93)	[1]	433,560.11	(1,631.32)	[10]	431,928.79	33.33%
253	141603	Micro Systems	-	9,388.05	9,388.05	(317.88)	[1]	9,070.17	(98.75)	[10]	8,971.42	33.33%
254	141699	Computer Clearing	-	458.67	458.67	(18.46)	[1]	440.21	(458.67)	[10]	(18.46)	0.00%
255		UA Adjustment	-	-	-	-	-	-	-	-	-	-
256		Total Sewer Plant	14,026,398.19	1,074,020.14	15,100,418.33	-	(30,040.14)	15,070,378.19	162,680.89	15,233,059.08		

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]

Accumulated Depreciation

Line No.	Bradfield Farms /Fairfield Harbour /Treasure Cove - Water			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
	Account	Description									
	[A]	[B]	[C]								
1	142201	Acc Dep - Organization	(8,386.52)	(5,584.89)	(13,971.41)	-	-	(13,971.41)	(1,309.41)	[10]	(15,280.82)
2	142202	Acc Dep - Franchises	(8,377.45)	-	(8,377.45)	-	-	(8,377.45)	-	-	(8,377.45)
3	142203	Acc Dep - Struct and Improv General Plant	381.07	-	381.07	-	-	381.07	-	-	381.07
4	142204	Acc Dep - Struct and Improv Service Supplies	(50,151.10)	(104.42)	(50,255.52)	-	-	(50,255.52)	-	-	(50,255.52)
5	142205	Acc Dep - Struct and Improv Water Treat Plt	(75,272.04)	-	(75,272.04)	-	-	(75,272.04)	-	-	(75,272.04)
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	(4.30)	-	(4.30)	-	-	(4.30)	-	-	(4.30)
7	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	-
8	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-	-	-	-	-
9	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-	-
10	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-
11	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-	-
12	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-	-	-	-
13	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	647.39	[10]	647.39
14	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	2,539.36	[10]	2,539.36
15	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-	-
16	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-	-
17	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-	-
18	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-	-
19	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-	-
20	142220	Acc Dep - Struct and Improv Office	(6,908.13)	(40,382.73)	(47,290.86)	-	1,584.55	[1]	(45,706.31)	-	(45,706.31)
21	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-	-	-	-	-
22	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-
23	142223	Acc Dep - Wells and Springs	(303,961.71)	-	(303,961.71)	-	-	(303,961.71)	-	-	(303,961.71)
24	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-	-	-	-	-
25	142225	Acc Dep - Supply Mains	(2,440.00)	-	(2,440.00)	-	-	(2,440.00)	-	-	(2,440.00)
26	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-	-	-	-	-
27	142227	Acc Dep - Electric Pump Equip Src Pump	62,161.59	(24.92)	62,136.67	-	-	62,136.67	-	-	62,136.67
28	142228	Acc Dep - Electric Pump Equip WTP	(201,075.17)	-	(201,075.17)	-	-	(201,075.17)	-	-	(201,075.17)
29	142229	Acc Dep - Electric Pump Equip Trans Dist	19,502.76	(98.19)	19,404.57	-	-	19,404.57	(44,667.92)	[10]	(25,263.35)
30	142230	Acc Dep - Water Treatment Equipment	(16,574.35)	-	(16,574.35)	-	-	(16,574.35)	-	-	(16,574.35)
31	142231	Acc Dep - Dist Resv and Standpipes	(255,952.19)	(602.22)	(256,554.41)	-	-	(256,554.41)	-	-	(256,554.41)
32	142232	Acc Dep - Trans and Distr Mains	(506,080.78)	(1,366.13)	(507,446.91)	-	-	(507,446.91)	2,472.94	[10]	(504,973.97)
33	142233	Acc Dep - Service Lines	50,795.03	(121.56)	50,673.47	-	-	50,673.47	-	-	50,673.47
34	142234	Acc Dep - Meters	(58,956.26)	(144.01)	(59,100.27)	-	-	(59,100.27)	308.04	[10]	(58,792.23)
35	142235	Acc Dep - Meter Installations	(59,956.74)	-	(59,956.74)	-	-	(59,956.74)	-	-	(59,956.74)
36	142236	Acc Dep - Hydrants	(81,761.95)	(5.22)	(81,767.17)	-	-	(81,767.17)	918.00	[10]	(80,849.17)
37	142237	Acc Dep - Backflow Prevention Devices	(35.85)	-	(35.85)	-	-	(35.85)	7,094.12	[10]	7,058.27
38	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-	646.80	646.80	[10]	646.80
39	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-	1,903.80	1,903.80	[10]	1,903.80
40	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-	20,434.42	20,434.42	[10]	20,434.42
41	142241	Acc Dep - Sewer Force Main	-	-	-	-	-	6,504.66	6,504.66	[10]	6,504.66
42	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-	30,134.66	30,134.66	[10]	30,134.66
43	142243	Acc Dep - Manholes	-	-	-	-	-	469.78	469.78	[10]	469.78
44	142244	Acc Dep - Special Collection Structures	-	-	-	-	-	284.34	284.34	[10]	284.34
45	142245	Acc Dep - Service to Customers	-	-	-	-	-	2,016.31	2,016.31	[10]	2,016.31

Carolina Water Service, Inc. of North Carolina
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Accumulated Depreciation

46	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-	-	-
47	142247	Acc Dep - Flow Measure Install	-	-	-	-	-	-	-
48	142248	Acc Dep - Receiving Wells	-	-	-	-	-	-	-
49	142249	Acc Dep - Pumping Equip Pump Plt	-	-	-	-	-	-	-
50	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-	-
51	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-
52	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-	-
53	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-
54	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-
55	142255	Acc Dep - Plant Sewers Treatment Plt	-	-	-	-	-	-	-
56	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-
57	142257	Acc Dep - Outfall Lines	-	-	-	-	-	-	-
58	142258	Acc Dep - Reservoirs	-	-	-	-	-	-	-
59	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-
60	142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-	-
61	142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-
62	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-
63	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-	-	-
64	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-	-	-
65	142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-
66	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-
67	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-
68	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-
69	142269	Acc Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-
70	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-
71	142271	Acc Dep - Other Tangible Plant	240.33	(121.47)	118.86	-	118.86	-	118.86
72	142272	Acc Dep - Other Plant Collection	-	-	-	-	-	-	-
73	142273	Acc Dep - Other Plant Pump	-	-	-	-	-	-	-
74	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-	-	-
75	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-
76	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-
77	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-
78	142278	Acc Dep - Plant Alloc	-	-	-	-	-	-	-
79	142279	Acc Dep - Domestic Water	-	-	-	-	-	-	-
80	142280	Acc Dep - Irrigation Water	-	-	-	-	-	-	-
81	142281	Acc Dep - Geothermal	-	-	-	-	-	-	-
82	142282	Acc Dep - District Energy System	-	-	-	-	-	-	-
83	142283	Acc Dep - Concession	-	-	-	-	-	-	-
84	142284	Acc Dep - DES - Startup Costs	-	-	-	-	-	-	-
85	142285	Acc Dep - DES - Project Management	-	-	-	-	-	-	-
86	142286	Acc Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-
87	142287	Acc Dep - DES - Distribution Piping System	-	-	-	-	-	-	-
88	142288	Acc Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-
89	142289	Acc Dep - DES - Project Development	-	-	-	-	-	-	-
90	142290	Acc Dep - DES - Engineer	-	-	-	-	-	-	-
91	142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-	-	-
92	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-
93	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-
94	142299	Acc Dep - Land	-	-	-	-	-	-	-
95	142301	Acc Dep - Building	-	-	-	-	-	-	-
96	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-

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Accumulated Depreciation												
97	142303	Acc Dep - Office Furniture	(3,667.12)	(20,629.25)	(24,296.37)	-	798.20	[1]	(23,498.16)	-	(23,498.16)	
98	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	
99	142305	Acc Dep - Stores Equipment	521.71	-	521.71	-	-	-	521.71	-	521.71	
100	142306	Acc Dep - Lab Equipment	(10,496.82)	-	(10,496.82)	-	-	-	(10,496.82)	-	(10,496.82)	
101	142307	Acc Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	
102	142308	Acc Dep - Tool Shop Equipment	(70,494.57)	(589.27)	(71,083.84)	-	11.98	[1]	(71,071.85)	-	(71,071.85)	
103	142309	Acc Dep - Power Operated Equipment	(311.27)	-	(311.27)	-	-	-	(311.27)	-	(311.27)	
104	142310	Acc Dep - Communications Equipment	(23,002.21)	(5,508.72)	(28,510.93)	-	218.21	[1]	(28,292.72)	-	(28,292.72)	
105	142311	Acc Dep - Misc Equipment	(37.83)	-	(37.83)	-	-	-	(37.83)	-	(37.83)	
106	142401	Acc Dep - Vehicles	-	(173,503.14)	(173,503.14)	-	25.97	[1]	(173,477.17)	-	(173,477.17)	
107	142501	Acc Dep - Computer Hardware	-	(0.14)	(0.14)	-	0.01	[1]	(0.13)	(487.43)	[10]	(487.56)
108	142502	Acc Dep - Desktop/Laptop Computers	-	(19.44)	(19.44)	-	0.78	[1]	(18.66)	-	(18.66)	
109	142503	Acc Dep - Mainframe Computers	-	(18,722.84)	(18,722.84)	-	600.92	[1]	(18,121.92)	27.33	[10]	(18,094.59)
110	142504	Acc Dep - Mini Comp Wtr	-	(134,524.00)	(134,524.00)	-	3,823.67	[1]	(130,700.33)	-	(130,700.33)	
111	142601	Acc Dep - Computer Software	-	(333.59)	(333.59)	-	13.38	[1]	(320.21)	-	(320.21)	
112	142602	Acc Dep - Comp Systems	-	(377,327.84)	(377,327.84)	-	15,134.64	[1]	(362,193.20)	(2.57)	[10]	(362,195.77)
113	142603	Acc Dep - Micro Systems	-	(9,213.99)	(9,213.99)	-	310.88	[1]	(8,903.11)	500.00	[10]	(8,403.11)
114	142701	Acc Dec - Salvage	-	-	-	-	-	-	-	25,010.05	[10]	25,010.05
115	142702	Cost of Removal	-	-	-	-	-	-	-	-	-	-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-	-	-
117		Per Books Adjustment	-	-	-	-	-	-	-	(6,265.52)	[10]	(6,265.52)
118		Total Water Plant	<u>(1,610,301.87)</u>	<u>(788,927.99)</u>	<u>(2,399,229.86)</u>	<u>-</u>	<u>22,523.19</u>	<u>[1]</u>	<u>(2,376,706.67)</u>	<u>49,179.15</u>	<u>[10]</u>	<u>(2,327,527.52)</u>

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Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed		
	Account	Description	Per Books - Direct							Per Books - Allocated	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
119	142201	Acc Dep - Organization	2,330.83	-	2,330.83	-	-	2,330.83	(98.75)	[10]	2,232.08
120	142202	Acc Dep - Franchises	(8,819.29)	-	(8,819.29)	-	-	(8,819.29)	(458.67)	[10]	(9,277.96)
121	142203	Acc Dep - Struct and Improv General Plant	24,815.36	-	24,815.36	-	-	24,815.36	-	-	24,815.36
122	142204	Acc Dep - Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	-
123	142205	Acc Dep - Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	-
124	142206	Acc Dep - Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	-
125	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	-
126	142208	Acc Dep - Struct and Improv Pump Plant	97,829.95	(52.37)	97,777.58	-	-	97,777.58	-	-	97,777.58
127	142209	Acc Dep - Struct and Improv Treatment Plant	(278,971.37)	-	(278,971.37)	-	-	(278,971.37)	-	-	(278,971.37)
128	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-
129	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(571.41)	-	(571.41)	-	-	(571.41)	(1,334.15)	[10]	(1,905.56)
130	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-	-	-	-
131	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-
132	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-
133	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-	-
134	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-	-
135	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-	-
136	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-	-
137	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-	-
138	142220	Acc Dep - Struct and Improv Office	(4,424.49)	(41,145.59)	(45,570.08)	-	1,620.23	[1]	(43,949.85)	-	(43,949.85)
139	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-	-	-	-	-
140	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	390.00	[10]	390.00
141	142223	Acc Dep - Wells and Springs	-	-	-	-	-	-	-	-	-
142	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-	-	-	-	-
143	142225	Acc Dep - Supply Mains	-	-	-	-	-	-	-	-	-
144	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-	-	-	-	-
145	142227	Acc Dep - Electric Pump Equip Src Pump	-	-	-	-	-	-	-	-	-
146	142228	Acc Dep - Electric Pump Equip WTP	-	-	-	-	-	-	-	-	-
147	142229	Acc Dep - Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	-
148	142230	Acc Dep - Water Treatment Equipment	-	-	-	-	-	-	-	-	-
149	142231	Acc Dep - Dist Resv and Standpipes	-	(613.56)	(613.56)	-	-	(613.56)	-	-	(613.56)
150	142232	Acc Dep - Trans and Distr Mains	-	(1,356.07)	(1,356.07)	-	-	(1,356.07)	-	-	(1,356.07)
151	142233	Acc Dep - Service Lines	-	-	-	-	-	-	-	-	-
152	142234	Acc Dep - Meters	-	-	-	-	-	-	-	-	-
153	142235	Acc Dep - Meter Installations	-	-	-	-	-	-	-	-	-
154	142236	Acc Dep - Hydrants	-	-	-	-	-	-	-	-	-
155	142237	Acc Dep - Backflow Prevention Devices	-	-	-	-	-	-	-	-	-
156	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-
157	142239	Acc Dep - Power Gen Equip Pump Plt	(15,516.00)	-	(15,516.00)	-	-	(15,516.00)	(37,948.00)	[10]	(53,464.00)
158	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-
159	142241	Acc Dep - Sewer Force Main	(134,656.01)	-	(134,656.01)	-	-	(134,656.01)	-	-	(134,656.01)
160	142242	Acc Dep - Sewer Gravity Main	(1,392,389.95)	-	(1,392,389.95)	-	-	(1,392,389.95)	-	-	(1,392,389.95)
161	142243	Acc Dep - Manholes	11,113.70	-	11,113.70	-	-	11,113.70	-	-	11,113.70
162	142244	Acc Dep - Special Collection Structures	(95.47)	-	(95.47)	-	-	(95.47)	-	-	(95.47)
163	142245	Acc Dep - Service to Customers	32,640.85	-	32,640.85	-	-	32,640.85	-	-	32,640.85

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164	142246	Acc Dep - Flow Measure Devices	(5,690.11)	-	(5,690.11)	-	(5,690.11)	-	(5,690.11)
165	142247	Acc Dep - Flow Measure Install	-	-	-	-	-	-	-
166	142248	Acc Dep - Receiving Wells	-	-	-	-	-	-	-
167	142249	Acc Dep - Pumping Equip Pump Plt	(182,778.25)	-	(182,778.25)	-	(182,778.25)	-	(182,778.25)
168	142250	Acc Dep - Pumping Equip Reclaim WTP	(352.82)	-	(352.82)	-	(352.82)	(102.57) [10]	(455.39)
169	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	(339.17) [10]	(339.17)
170	142252	Acc Dep - Treat/Disp Equip Lagoon	181.27	-	181.27	-	181.27	-	181.27
171	142253	Acc Dep - Treat/Disp Equip Trt Plt	(529,971.36)	-	(529,971.36)	-	(529,971.36)	-	(529,971.36)
172	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-
173	142255	Acc Dep - Plant Sewers Treatment Plt	(110,158.24)	-	(110,158.24)	-	(110,158.24)	-	(110,158.24)
174	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	(26.80)	(26.80)	-	(26.80)	-	(26.80)
175	142257	Acc Dep - Outfall Lines	(763.46)	-	(763.46)	-	(763.46)	-	(763.46)
176	142258	Acc Dep - Reservoirs	-	-	-	-	-	-	-
177	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-
178	142260	Acc Dep - House Regulatory Install	-	-	-	-	-	23,000.00 [10]	23,000.00
179	142261	Acc Dep - Reuse Services	-	-	-	-	-	49,613.00 [10]	49,613.00
180	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-
181	142263	Acc Dep - Reuse Dist Reservoirs	(778.59)	-	(778.59)	-	(778.59)	-	(778.59)
182	142264	Acc Dep - Reuse Transmission and Dist	273.47	-	273.47	-	273.47	51,681.14 [10]	51,954.61
183	142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-
184	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-
185	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-
186	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-	68.73 [10]	68.73
187	142269	Acc Dep - Other and Misc Equip WTP	-	-	-	-	-	57,785.61 [10]	57,785.61
188	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-
189	142271	Acc Dep - Other Tangible Plant	-	-	-	-	-	-	-
190	142272	Acc Dep - Other Plant Collection	969.63	-	969.63	-	969.63	5,392.68 [10]	6,362.31
191	142273	Acc Dep - Other Plant Pump	(512.63)	-	(512.63)	-	(512.63)	-	(512.63)
192	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-	4,256.53 [10]	4,256.53
193	142275	Acc Dep - Other Plant Reclaim Water Trt	(1,532.99)	-	(1,532.99)	-	(1,532.99)	-	(1,532.99)
194	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-
195	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-
196	142278	Acc Dep - Plant Alloc	-	-	-	-	-	-	-
197	142279	Acc Dep - Domestic Water	-	-	-	-	-	-	-
198	142280	Acc Dep - Irrigation Water	-	-	-	-	-	-	-
199	142281	Acc Dep - Geothermal	-	-	-	-	-	-	-
200	142282	Acc Dep - District Energy System	-	-	-	-	-	-	-
201	142283	Acc Dep - Concession	-	-	-	-	-	-	-
202	142284	Acc Dep - DES - Startup Costs	-	-	-	-	-	-	-
203	142285	Acc Dep - DES - Project Management	-	-	-	-	-	-	-
204	142286	Acc Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-
205	142287	Acc Dep - DES - Distribution Piping System	-	-	-	-	-	-	-
206	142288	Acc Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-
207	142289	Acc Dep - DES - Project Development	-	-	-	-	-	-	-
208	142290	Acc Dep - DES - Engineer	-	-	-	-	-	-	-
209	142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-	-	-
210	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-
211	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-
212	142299	Acc Dep - Land	-	-	-	-	-	3,182.71 [10]	3,182.71
213	142301	Acc Dep - Building	-	-	-	-	-	-	-
214	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-

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215	142303	Acc Dep - Office Furniture	(542.44)	(21,015.03)	(21,557.47)	-	816.18	[1]	(20,741.30)	-	(20,741.30)	
216	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	
217	142305	Acc Dep - Stores Equipment	(43.28)	-	(43.28)	-	-	-	(43.28)	-	(43.28)	
218	142306	Acc Dep - Lab Equipment	9,209.89	-	9,209.89	-	-	-	9,209.89	-	9,209.89	
219	142307	Acc Dep - Rental Equipment	-	-	-	-	-	-	-	-	-	
220	142308	Acc Dep - Tool Shop Equipment	(175.40)	(546.09)	(721.49)	-	12.25	[1]	(709.24)	-	(709.24)	
221	142309	Acc Dep - Power Operated Equipment	(15,214.29)	-	(15,214.29)	-	-	-	(15,214.29)	-	(15,214.29)	
222	142310	Acc Dep - Communications Equipment	(1,149.65)	(5,600.45)	(6,750.10)	-	223.13	[1]	(6,526.97)	-	(6,526.97)	
223	142311	Acc Dep - Misc Equipment	(4,204.87)	-	(4,204.87)	-	-	-	(4,204.87)	-	(4,204.87)	
224	142401	Acc Dep - Vehicles	-	(176,780.57)	(176,780.57)	-	26.55	[1]	(176,754.02)	-	(176,754.02)	
225	142501	Acc Dep - Computer Hardware	-	(0.13)	(0.13)	-	0.01	[1]	(0.12)	-	(0.12)	
226	142502	Acc Dep - Desktop/Laptop Computers	-	(19.80)	(19.80)	-	0.80	[1]	(19.00)	-	(19.00)	
227	142503	Acc Dep - Mainframe Computers	-	(19,076.53)	(19,076.53)	-	614.45	[1]	(18,462.08)	-	(18,462.08)	
228	142504	Acc Dep - Mini Comp Wtr	-	(137,065.18)	(137,065.18)	-	3,909.76	[1]	(133,155.42)	-	(133,155.42)	
229	142601	Acc Dep - Computer Software	-	(339.89)	(339.89)	-	13.68	[1]	(326.21)	-	(326.21)	
230	142602	Acc Dep - Comp Systems	-	(384,455.50)	(384,455.50)	-	15,475.38	[1]	(368,980.12)	-	(368,980.12)	
231	142603	Acc Dep - Micro Systems	-	(9,388.05)	(9,388.05)	-	317.88	[1]	(9,070.17)	-	(9,070.17)	
232	142701	Acc Dec - Salvage	-	-	-	-	-	-	-	375.00	[10]	375.00
233	142702	Cost of Removal	-	-	-	-	-	-	-	-	-	
234	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-	-	
235		Per Books Adjustment	-	-	-	-	-	-	-	(491.28)	[10]	(491.28)
236		Total Sewer Plant	<u>(2,509,947.42)</u>	<u>(797,481.61)</u>	<u>(3,307,429.03)</u>	<u>-</u>	<u>23,030.29</u>		<u>(3,284,398.75)</u>	<u>154,972.81</u>	<u>[10]</u>	<u>(3,129,425.94)</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]

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Cash Working Capital

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water				Total	Total	Pro - Forma	Pro-Forma
Line No.	Description	Per Books - Direct	Per Books - Allocated	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
		[A]	[B]	[D]	[E]	[F]	[G]
1	Maintenance expenses, less purchased water	311,418.75	64,530.03	(540.92) [2]	375,407.87	(12,012.79) [2]	363,395.08
2	General expenses	166,745.18	622,986.43	44,054.16 [2]	833,785.77	192,172.61 [2]	1,025,958.37
3	Total cash working capital expenses	<u>478,163.93</u>	<u>687,516.47</u>	<u>43,513.24</u>	<u>1,209,193.64</u>	<u>180,159.82</u>	<u>1,389,353.45</u>
4							
5	Cash Working Capital (Line 3 multiplied by 1/8)	59,770.49	85,939.56	5,439.16	151,149.20	22,519.98	173,669.18
6							
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer				Total	Total	Pro - Forma	Pro-Forma
Line No.	Description	Per Books - Direct	Per Books - Allocated	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
		[A]	[B]	[D]	[E]	[F]	[G]
7	Maintenance expenses, less purchased sewer	320,604.30	62,582.14	(711.03) [2]	382,475.41	(21,156.89) [2]	361,318.52
8	General expenses	183,226.40	634,244.49	75,753.76 [2]	893,224.65	169,341.72 [2]	1,062,566.38
9	Total cash working capital expenses	<u>503,830.70</u>	<u>696,826.63</u>	<u>75,042.73</u>	<u>1,275,700.06</u>	<u>148,184.83</u>	<u>1,423,884.89</u>
10							
11	Cash Working Capital (Line 11 multiplied by 1/8)	62,978.84	87,103.33	9,380.34	159,462.51	18,523.10	177,985.61

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]- See Schedule B
- [E]- Sum of Column [C] & [D]
- [F]- See Schedule B
- [G]- Sum of Column [E] & [F]

Carolina Water Service, Inc. of North Carolina
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Schedule A-4b
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Contribution -In-Aid of Construction

57	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
58	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-
59	271058	CIAC - Stores Equipment	-	-	-	-	-	-	-	-
60	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
61	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-	-
62	271061	CIAC - Reuse Services	-	-	-	-	-	-	-	-
63	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
64	271063	CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
65	271064	CIAC - Capital	-	-	-	-	-	-	-	-
66	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-	-
67	271066	CIAC - Developer	-	-	-	-	-	-	-	-
68	271067	CIAC - Post Oct 97	-	-	-	-	-	-	-	-
69	271068	CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
70	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-
71	271070	CIAC - Old Plant	-	-	-	-	-	-	-	-
72	271071	CIAC - Estimates Only	-	-	-	-	-	-	-	-
73	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-
74	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-
75	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
76	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
77	271076	CIAC - Residential	-	-	-	-	-	-	-	-
78	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-
79	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-
80	271079	CIAC - Land	-	-	-	-	-	-	-	-
81		Total Gross CIAC - Water	(2,207,146.45)	(61,306.59)	(2,268,453.04)	-	-	(2,268,453.04)	(39,888.84)	(2,268,453.04)
82	272001	Acc Amort CIAC - Organization	(49,456.42)	-	(49,456.42)	-	-	(49,456.42)	-	(49,456.42)
83	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	-
84	272003	Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-
85	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
86	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
87	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
88	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-
89	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-
90	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
91	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-
92	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-
93	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-
94	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-
95	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
96	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-
97	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-
98	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-
100	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-
103	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-
104	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-
105	272024	Acc Amort CIAC - Trans and Distr Mains	2,678.40	-	2,678.40	-	-	2,678.40	-	2,678.40
106	272025	Acc Amort CIAC - Service Lines	2,505.42	-	2,505.42	-	-	2,505.42	(487.43) [10]	2,505.42
107	272026	Acc Amort CIAC - Meters	-	-	-	-	-	-	-	-
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	27.33 [10]	-
109	272028	Acc Amort CIAC - Hydrants	924.42	28,303.36	29,227.78	-	-	29,227.78	-	29,227.78
110	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-
111	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	(2.57) [10]	-
112	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	500.00 [10]	-
113	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	25,010.05 [10]	-
114	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
115	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-
116	272035	Acc Amort CIAC - Other Tangible Plant	1,127,760.80	-	1,127,760.80	-	-	1,127,760.80	(6,265.52) [10]	1,127,760.80
117	272036	Acc Amort CIAC - Tap Fee	78,143.97	-	78,143.97	-	-	78,143.97	-	78,143.97
118	272037	Acc Amort CIAC - Management Fee	-	-	-	-	-	-	96.19 [10]	-

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119	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	(158.85)	[10]	-
120	272039	Acc Amort CIAC - Res Cap Fee	-	-	-	-	-	(207.80)	[10]	-
121	272040	Acc Amort CIAC - Plant Mod Fee	28,673.82	-	28,673.82	-	-	1,602.85	[10]	28,673.82
122	272041	Acc Amort CIAC - Plant Meter Fee	-	-	-	-	-	11,137.99	[10]	907.96
123	272042	Acc Amort CIAC - Sewer Force Main	907.96	-	907.96	-	-	907.96	[10]	-
124	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-	-	(1,656.36)	[10]	-
125	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	(98.08)	[10]	-
126	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	(450.16)	[10]	-
127	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-
128	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
129	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
130	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
131	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
132	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
133	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-
134	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	(1,309.41)	[10]	-
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-
136	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-
137	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
138	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-	-	-	-
139	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-	-	-	-
140	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
141	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-	-	-	-
142	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-	-	-	-
143	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
144	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
145	272064	Acc Amort CIAC - Capital	-	-	-	-	-	-	-	-
146	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-	647.39	[10]	-
147	272066	Acc Amort CIAC - Developer	-	-	-	-	-	2,539.36	[10]	-
148	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-	-	-	-
149	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
150	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-
151	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-	-	-	-
152	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-
153	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-
154	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-
155	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
156	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
157	272076	Acc Amort CIAC - Residential	-	-	-	-	-	-	-	-
158	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-
159	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-
160	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-
161		Total Acc Amortization CIAC - Water	<u>1,192,138.37</u>	<u>28,303.36</u>	<u>1,220,441.73</u>	<u>-</u>	<u>-</u>	<u>1,220,441.73</u>	<u>16,695.07</u>	<u>1,220,441.73</u>
162		Net CIAC - Water (Line 20 plus Line 42)	(1,015,008)	(33,003)	(1,048,011)	-	-	(1,048,011)	(23,194)	(1,071,205)

Carolina Water Service, Inc. of North Carolina
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Contribution -In-Aid of Construction

217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-
218	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-
220	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-
221	271058	CIAC - Stores Equipment	-	-	-	-	-	-	-
222	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-
223	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-
224	271061	CIAC - Reuse Services	-	-	-	-	-	-	-
225	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-
226	271063	CIAC - Reuse Transmission	-	-	-	-	-	-	-
227	271064	CIAC - Capital	-	-	-	-	-	-	-
228	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-
229	271066	CIAC - Developer	-	-	-	-	375.00	[10]	375.00
230	271067	CIAC - Post Oct 97	-	-	-	-	-	-	-
231	271068	CIAC - New (Taxable)N	-	-	-	-	-	-	-
232	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	(491.28)	[10]	(491.28)
233	271070	CIAC - Old Plant	-	-	-	-	-	-	-
234	271071	CIAC - Estimates Only	-	-	-	-	74.26	[10]	74.26
235	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-
236	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	-	-
237	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	(2.58)	[10]	(2.58)
238	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-
239	271076	CIAC - Residential	-	-	-	-	3,796.28	[10]	3,796.28
240	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	813.75	[10]	813.75
241	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-
242	271079	CIAC - Land	-	-	-	-	(6,355.06)	[10]	(6,355.06)
243		Total Gross CIAC - Sewer	(7,106,629.07)	-	(7,106,629.07)	-	(7,106,629.07)	(2,542.29)	(6,913,880.04)
244	272001	Acc Amort CIAC - Organization	-	-	-	-	(161.81)	[10]	(161.81)
245	272002	Acc Amort CIAC - Franchises	-	-	-	-	(209.38)	[10]	(209.38)
246	272003	Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	(64.19)	[10]	(64.19)
247	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	11,350.10	[10]	11,350.10
248	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	(1,631.32)	[10]	(1,631.32)
249	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	(98.75)	[10]	(98.75)
250	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	(458.67)	[10]	(458.67)
251	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-
252	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-
253	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-
254	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	2,892,721.67	-	2,892,721.67	-	2,892,721.67	-	2,892,721.67
255	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-
256	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-
257	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-
258	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-
259	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-
260	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-	-	-	-
261	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-
262	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-
263	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-
264	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-
265	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-
266	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-
267	272024	Acc Amort CIAC - Trans and Distr Mains	-	-	-	-	-	-	-
268	272025	Acc Amort CIAC - Service Lines	-	-	-	-	-	-	-
269	272026	Acc Amort CIAC - Meters	-	-	-	-	-	-	-
270	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-
271	272028	Acc Amort CIAC - Hydrants	-	-	-	-	-	-	-
272	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-
273	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-
274	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-
275	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-
276	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-
277	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-	-	-	-
278	272035	Acc Amort CIAC - Other Tangible Plant	-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
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Contribution -In-Aid of Construction

279	272036	Acc Amort CIAC - Tap Fee	135,771.30	-	135,771.30	-	-	135,771.30	-	135,771.30
280	272037	Acc Amort CIAC - Management Fee	-	-	-	-	-	-	-	-
281	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
282	272039	Acc Amort CIAC - Res Cap Fee	144,108.90	-	144,108.90	-	-	144,108.90	-	144,108.90
283	272040	Acc Amort CIAC - Plant Mod Fee	79,767.46	-	79,767.46	-	-	79,767.46	-	79,767.46
284	272041	Acc Amort CIAC - Plant Meter Fee	-	-	-	-	-	-	-	-
285	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-
286	272043	Acc Amort CIAC - Sewer Gravity Main	6,180.78	-	6,180.78	-	-	6,180.78	-	6,180.78
287	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	-	-	-
288	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
289	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-
290	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
291	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
292	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
293	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
294	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
295	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-
296	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-
297	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-
298	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-
299	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
300	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-	-	-	-
301	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-	-	-	-
302	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
303	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-	-	-	-
304	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-	-	-	-
305	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
306	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
307	272064	Acc Amort CIAC - Capital	-	-	-	-	-	-	-	-
308	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-	-	-	-
309	272066	Acc Amort CIAC - Developer	-	-	-	-	-	-	-	-
310	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-	-	-	-
311	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
312	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-
313	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-	-	-	-
314	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-
315	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-
316	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-
317	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
318	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
319	272076	Acc Amort CIAC - Residential	-	-	-	-	-	-	-	-
320	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-
321	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	<u>3,258,550.11</u>	<u>-</u>	<u>3,258,550.11</u>	<u>-</u>	<u>-</u>	<u>3,258,550.11</u>	<u>60,443.29</u>	<u>3,267,276.09</u>
324		Net CIAC- Sewer (Line 60 plus Line 73)	(3,848,078.96)	-	(3,848,078.96)	-	-	(3,848,078.96)	57,901.00	(3,790,177.96)

Column Calculations:

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

Carolina Water Service, Inc. of North Carolina
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Schedule A-5b
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Advances -In-Aid of Construction

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	280001	AIAC	-	-	-	-	-	-	-	-
2	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-
3		Total AIAC - Water	-	-	-	-	-	-	-	-

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	280001	AIAC	-	-	-	-	-	-	-	-
5	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-
6		Total AIAC - Sewer	-	-	-	-	-	-	-	-

Column Calculations:

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

Carolina Water Service, Inc. of North Carolina
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Schedule A-6b
Updated 10/08/21

Accumulated Deferred Income Tax

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water		Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	255002	State	-	(31,504.96)	(31,504.96)	49,419.36 [3]	-	17,914.40	-	17,914.40
2	255001	Federal	-	(354,441.09)	(354,441.09)	237,141.56 [3]	-	(117,299.53)	-	(117,299.53)
3		UA Adjustment	-	-	-	-	(59.00) [1]	(59.00)	-	(59.00)
4		Total ADIT - Water	-	(385,946.05)	(385,946.05)	286,560.92	(59.00)	(99,444.13)	-	(99,444.13)

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer		Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	255002	State	-	(25,232.17)	(25,232.17)	(23,288.36) [3]	-	(48,520.53)	-	(48,520.53)
6	255001	Federal	-	(327,077.31)	(327,077.31)	(404,633.47) [3]	-	(731,710.78)	-	(731,710.78)
7		UA Adjustment	-	-	-	-	(61.00) [1]	(61.00)	-	(61.00)
8		Total ADIT - Sewer	-	(352,309.48)	(352,309.48)	(427,921.83)	(61.00)	(780,231.31)	-	(780,231.31)

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 A-7b
Updated 10/08/21

Customer Deposits

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			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]	Pro-Forma Proposed [H]
	Account	Description	Per Books - Direct								
1	231001	Customer Deposits	-	(18,408.36)	(18,408.36)	-	-	-	(18,408.36)	-	(18,408.36)
2	231002	Meter Deposits	-	-	-	-	-	-	-	-	-
3	231003	Customer Refunds	-	(929.64)	(929.64)	-	-	-	(929.64)	-	(929.64)
4											
5		Total Customer Deposit - Water	-	(19,337.99)	(19,337.99)	-	-	-	(19,337.99)	-	(19,337.99)

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			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]	Pro-Forma Proposed [H]
	Account	Description	Per Books - Direct								
6	231001	Customer Deposits	-	(16,179.96)	(16,179.96)	-	-	-	(16,179.96)	-	(16,179.96)
7	231002	Meter Deposits	-	-	-	-	-	-	-	-	-
8	231003	Customer Refunds	-	(785.15)	(785.15)	-	-	-	(785.15)	-	(785.15)
9											
10		Total Customer Deposit - Sewer	-	(16,965.11)	(16,965.11)	-	-	-	(16,965.11)	-	(16,965.11)

Column Calculations:

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

Carolina Water Service, Inc. of North Carolina
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Schedule A-8b
Updated 10/08/21

Inventory

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
1	113101	Materials and Supplies	-	-	-	-	-	-	-	-
2	113102	Inventory	5,285.00	-	5,285.00	-	-	5,285.00	-	5,285.00
3	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
5		Total Inventory - Water	5,285.00	-	5,285.00	-	-	5,285.00	-	5,285.00

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-
7	113102	Inventory	2,179.00	-	2,179.00	-	-	2,179.00	-	2,179.00
8	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
10		Total Inventory - Sewer	2,179.00	-	2,179.00	-	-	2,179.00	-	2,179.00

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
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Test Year: March 31, 2021

Schedule A-9b
Updated 10/08/21

Gain on Sale & Flow Back Taxes

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	254001	Regulatory Liability	-	-	-	-	-	-	-	-
2										
3		Total - Water	-	-	-	-	-	-	-	-

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	254001	Regulatory Liability	-	-	-	-	-	-	-	-
5										
6		Total - Sewer	-	-	-	-	-	-	-	-

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 A-10b
Updated 10/08/21

Plant Acquisition Adjustment

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	141901	Purchase Acquisition Adjustments	608,215.54	(784.12)	607,431.42			607,431.42	-	607,431.42
2				-	-			-		
3		Total Gross PAA - Water	608,215.54	(784.12)	607,431.42	-	-	607,431.42	-	607,431.42
4										
5	142901	Acc Dep - Purchase Acquisition Adjustments	(609,645.63)	168.14	(609,477.49)	-	-	(609,477.49)		(609,477.49)
6										
7		Total Acc Depreciation PAA - Water	(609,645.63)	168.14	(609,477.49)	-	-	(609,477.49)	-	(609,477.49)
8										
		Net PAA - Water (L3+L7)	(1,430)	(616)	(2,046)	-	-	(2,046)	-	(2,046)

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
9	141901	Purchase Acquisition Adjustments	1,680,076.50	-	1,680,076.50	-	-	1,680,076.50	-	1,680,076.50
10										
11		Total Gross PAA - Sewer	1,680,076.50	-	1,680,076.50	-	-	1,680,076.50	-	1,680,076.50
12										
13	142901	Acc Dep - Purchase Acquisition Adjustments	(775,939.93)	-	(775,939.93)	-	-	(775,939.93)	-	(775,939.93)
14										
15		Total Acc Depreciation PAA - Sewer	(775,939.93)	-	(775,939.93)	-	-	(775,939.93)	-	(775,939.93)
16										
		Net PAA - Sewer (L15+L11)	904,136.57	-	904,136.57	-	-	904,136.57	-	904,136.57

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]

Excess Book Value

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1		Excess Book Value	-	-	-	-	-	-	-	-
2										
3		Total EBV - Water	-	-	-	-	-	-	-	-
4										
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5		Excess Book Value	-	-	-	-	-	-	-	-
6										
7		Total EBV - Sewer	-	-	-	-	-	-	-	-

[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 A-12b
Updated 10/08/21

Cost Free Capital

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	254001	Cost Free Capital-Water	-	-	-	-	[4]	-	-	-
2										
3		Total Cost Free Capital - Water	-	-	-	-	-	-	-	-

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	254001	Cost Free Capital-Sewer	-	-	-	-	[4]	-	-	-
5										
6		Total Cost Free Capital - Sewer	-	-	-	-	-	-	-	-

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 A-13b
Updated 10/08/21

Average Tax Accrual

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water

Line No.	Item	Per Books [A]	Per Books Adjustment [B]	Per Books Adjusted [C]	Pro-Forma Adjustment [D]	Pro-Forma Proposed [E]
1	Property taxes	16,599.58	-	16,599.58	-	16,599.58
2	Average accrual (L1 x 1/2)	8,300.00	-	8,300.00	-	8,300.00
3	Regulatory fee	372.25	(372.25) [5]	-	1,862.23 [5]	1,862.23
4	Average accrual (L3 x 1/5)	74.00	(74.00) [5]	-	372.45 [5]	372.45
5	Total tax accrual (L2 + L4)	8,374.00	(74.00)	8,300.00	372.45	8,672.45

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer

Line No.	Item	Per Books [A]	Per Books Adjustment [B]	Per Books Adjusted [C]	Pro-Forma Adjustment [D]	Pro-Forma Proposed [E]
6	Property taxes	2,748.97	-	2,748.97	-	2,748.97
7	Average accrual (L6 x 1/2)	1,374.00	-	1,374.00	-	1,374.00
8	Regulatory fee	685.35	(685.35) [5]	-	2,977.06 [5]	2,977.06
9	Average accrual (L8 x 1/5)	137.00	(137.00) [5]	-	595.41 [5]	595.41
10	Total tax accrual (L7 + L9)	1,511.00	(137.00)	1,374.00	595.41	1,969.41

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021.
- [B]- Adjustments to remove per books regulatory fee
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Excess Deferred Income Taxes

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Excess Deferred Taxes	-	-	-	(296,293.98)	-	(296,293.98)	-	(296,293.98)
2	Total - Water	-	-	-	(296,293.98)	-	(296,293.98)	-	(296,293.98)

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
3	Excess Deferred Taxes	-	-	-	(303,006.14)	-	(303,006.14)	-	(303,006.14)
4	Total - Sewer	-	-	-	(303,006.14)	-	(303,006.14)	-	(303,006.14)

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 A-15b
Updated 10/08/21

Deferred Charges

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books -	Per Books -	Total Per	Per Books	Per Books	Per Books	Pro - Forma	Pro-Forma
			Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	170002	RCIP - Attorney Fees	-	86,080.38	86,080.38	-	(86,080.38) [7]	-	-	-
2	170003	RCIP - Capitalized Time	-	164,228.90	164,228.90	-	(164,228.90) [7]	-	-	-
3	170004	RCIP - Administrative	-	11,866.87	11,866.87	-	(11,866.87) [7]	-	-	-
4	170005	RCIP - Travel	-	3,428.33	3,428.33	-	(3,428.33) [7]	-	-	-
5	170006	RCIP - Consulting Fees	-	18,996.79	18,996.79	-	(18,996.79) [7]	-	-	-
6	170007	RCIP - Transfer to DEF	-	(284,352.92)	(284,352.92)	-	284,352.92 [7]	-	-	-
7	170008	Regulatory Assets Being Amortized	-	-	-	-	-	-	-	-
8	170009	Rate Case Being Amortized	-	163,556.20	163,556.20	-	(163,556.20) [7]	-	83,550.00 [8]	83,550.00
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-
10	170011	Rate Case Accum Amort	-	(88,034.24)	(88,034.24)	-	88,034.24 [7]	-	(16,710.00) [8]	(16,710.00)
11		Total Net Deferred Rate Case Expense - Water	-	<u>75,770.32</u>	<u>75,770.32</u>	-	<u>(75,770.32)</u>	-	<u>66,840.00</u>	<u>66,840.00</u>
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-
13	181002	Def Chgs - Tank Maint and Repair	135,867.83	25,223.58	161,091.41	(135,867.83) [7]	(25,223.58) [7]	-	127,167.15 [9a]	127,167.15
14	181003	Def Chgs - Relocation	-	110.28	110.28	-	(110.28) [7]	-	-	-
15	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
16	181005	Def Chgs - Hurricane/Storm	2,765.16	-	2,765.16	(2,765.16) [7]	-	-	-	-
17	181006	Def Chgs - Other Water and Sewer	-	206.75	206.75	-	(206.75) [7]	-	-	-
18	181007	Def Chgs - Multi Yr Testing	34,951.75	420.61	35,372.36	(34,951.75) [7]	(420.61) [7]	-	-	-
19	181008	Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-
20	181009	Def Chgs - Power Wash	-	-	-	-	-	-	-	-
21	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
22	181011	Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
23	181012	Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
24	181013	Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
25	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
26	181015	Def Chgs - Other	29,561.98	-	29,561.98	(29,561.98) [7]	-	-	-	-
27	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
28	181099	Def Chg-Clearing	-	-	-	-	-	-	-	-
29	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-	-
30	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(92,789.88)	(8,790.62)	(101,580.50)	92,789.88 [7]	8,790.62 [7]	-	(74,001.52) [9a]	(74,001.52)
31	182003	Acc Amort - Def Chgs - Relocation	-	(36.76)	(36.76)	-	36.76 [7]	-	-	-
32	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(2,765.16)	-	(2,765.16)	2,765.16 [7]	-	-	-	-
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	-	(129.22)	(129.22)	-	129.22 [7]	-	-	-
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(29,313.10)	(420.61)	(29,733.71)	29,313.10 [7]	420.61 [7]	-	-	-
36	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-
37	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-
38	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
39	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
40	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
41	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
42	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
43	182015	Acc Amort - Def Chgs - Other	(29,561.98)	-	(29,561.98)	29,561.98 [7]	-	-	-	-
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
45		Total Net Other Deferred Charge	<u>48,716.60</u>	<u>16,584.01</u>	<u>65,300.61</u>	<u>(48,716.60)</u>	<u>(16,584.01)</u>	-	<u>53,165.63</u>	<u>53,165.63</u>
46		Total Net Deferred Charge - Water (L10+L29)	48,716.60	92,354.33	141,070.93	(48,716.60)	(92,354.33)	-	120,005.63	120,005.63

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

Schedule A-15b
Updated 10/08/21

Deferred Charges			Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer		Direct	Allocated	Total			
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjustment [E]	Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
47	170002	RCIP - Attorney Fees	-	82,035.11	82,035.11	-	(82,035.11) [7]	-	-	-
48	170003	RCIP - Capitalized Time	-	153,942.41	153,942.41	-	(153,942.41) [7]	-	-	-
49	170004	RCIP - Administrative	-	10,864.17	10,864.17	-	(10,864.17) [7]	-	-	-
50	170005	RCIP - Travel	25.92	3,065.12	3,091.04	(25.92) [7]	(3,065.12) [7]	-	-	-
51	170006	RCIP - Consulting Fees	-	17,368.95	17,368.95	-	(17,368.95) [7]	-	-	-
52	170007	RCIP - Transfer to DEF	-	(267,021.80)	(267,021.80)	-	267,021.80 [7]	-	-	-
53	170008	Regulatory Assets Being Amortized	-	-	-	-	-	-	-	-
54	170009	Rate Case Being Amortized	-	165,304.99	165,304.99	-	(165,304.99) [7]	-	86,445.00 [8]	86,445.00
55	170010	Misc Regulatory COMM IX	-	-	-	-	-	-	-	-
56	170011	Rate Case Accum Amort	-	(88,356.48)	(88,356.48)	-	88,356.48 [7]	-	(17,289.00) [8]	(17,289.00)
57		Total Net Deferred Rate Case Expense - Sewer	25.92	77,202.47	77,228.39	(25.92)	(77,202.47)	-	69,156.00	69,156.00
58	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-
59	181002	Def Chgs - Tank Maint and Repair	110,491.69	25,596.17	136,087.86	(110,491.69) [7]	(25,596.17) [7]	-	110,491.69 [9a]	110,491.69
60	181003	Def Chgs - Relocation	-	112.35	112.35	-	(112.35) [7]	-	-	-
61	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	12,389.70	-	12,389.70	(12,389.70) [7]	-	-	-	-
63	181006	Def Chgs - Other Water and Sewer	-	210.65	210.65	-	(210.65) [7]	-	-	-
64	181007	Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-
65	181008	Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-
66	181009	Def Chgs - Power Wash	-	-	-	-	-	-	-	-
67	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
68	181011	Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
69	181012	Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
70	181013	Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
71	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
72	181015	Def Chgs - Other	26,080.55	-	26,080.55	(26,080.55) [7]	-	-	-	-
73	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
74	181099	Def Chg-Clearing	-	-	-	-	-	-	-	-
75	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-	-
76	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(110,403.96)	(8,852.84)	(119,256.80)	110,403.96 [7]	8,852.84 [7]	-	(110,491.69) [9a]	(110,491.69)
77	182003	Acc Amort - Def Chgs - Relocation	-	(37.44)	(37.44)	-	37.44 [7]	-	-	-
78	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
79	182005	Acc Amort - Def Chgs - Hurricane/Storm	(12,389.70)	-	(12,389.70)	12,389.70 [7]	-	-	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	-	(131.66)	(131.66)	-	131.66 [7]	-	-	-
81	182007	Acc Amort - Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-
82	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-
83	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-
84	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
85	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
86	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
87	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
88	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
89	182015	Acc Amort - Def Chgs - Other	(26,080.55)	-	(26,080.55)	26,080.55 [7]	-	-	-	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
91		Total Net Other Deferred Charge	87.73	16,897.23	16,984.96	(87.73)	(16,897.23)	-	-	-
92		Total Deferred Charge - Sewer (L46+L69)	113.65	94,099.70	94,213.35	(113.65)	(94,099.70)	-	69,156.00	69,156.00

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 A-16a
Updated 10/08/21

Pro-Forma Plant

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water

Line No.	Project Description	Cost to Date [A]	Additional Cost to Complete [B]	Total Cost of the Project [C]	Retirements [D]	Adjustment to ACC. Depreciation [E]	Pro-Forma Rate Base [F]
1	Pro -forma Plant	-	-	- [10]	- [10]	- [10]	-
2	Fusion - Oracle ERP Asset			120,189 [25a]		(21,099) [25a]	99,090
3		-	-	-	-	-	99,090

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer

Line No.	Project Description	Cost to Date [A]	Additional Cost to Complete [B]	Total Cost of the Project [C]	Retirements [D]	Adjustment to ACC. Depreciation [E]	Pro-Forma Rate Base [F]
4	Pro -forma Plant	-	-	1,344,472 [10]	(52,685) [10]	(30,397) [10]	1,261,390
5	Fusion - Oracle ERP Asset			122,895 [25a]		(21,574) [25a]	101,321
6		-	-	1,344,472	(52,685)	(30,397)	1,362,711

Column Calculations:

- [A]- Actual cost incurred for the project per Pro-Forma List
- [B]- Additional cost to complete the project based on estimates
- [C]- Sum of Column [A] & [B]
- [D]- Amounts based on estimates
- [E]- Amounts being included in rate base for current rate case
- [F]- Sum of [C], [D], [E]