DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of
Application by Carolina Water Service, Inc.
of North Carolina for Authority to Adjust
and Increase Rates and Charges for
Water and Sewer Utility Service in All
Service Areas of North Carolina

APPLICATION FOR
A GENERAL INCREASE
IN RATES

APPENDIX 2 Schedule A Calculation of Rate Base and Rate of Return with Detail Schedules A-1a to A-16b

Jul 02 2021

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

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Combined Operations Rate Base and Rate of Return

CWS - NC Uniform

								Pro-forma		
Line		Per Books -	Per Books-	Total Per	Per Books	Per Books	Pro-Forma	Adjusted Under	Proposed	Proposed After
No.	Description	Direct	Allocated	Books	Adjustment	Adjusted	Adjustment	Present Rates	Increase	Increase
1	Net Operating Income	[A] 19,028,000	[B] (9,384,362)	[C] 9,643,638	[D] (982,861)	[E] 8,660,777	[F] (1,404,817)	[G] 7,255,960	[H] 2,883,262	[I] 10,139,222
2	Gross Plant In Service	210,963,718	18,578,359	229,542,077	(385,701)	229,156,375	-	229,156,375	-	229,156,375
3	Accumulated Depreciation	(48,597,876)	(12,239,202)	(60,837,078)	295,698	(60,541,379)	-	(60,541,379)	-	(60,541,379)
4	Net Plant In Service	162,365,842	6,339,157	168,704,999	(90,003)	168,614,996	-	168,614,996	-	168,614,996
5	Cash Working Capital	1,222,807	1,025,043	2,247,850	143,815	2,391,666	599	2,392,265	-	2,392,265
6	Contributions In Aid of Construction	(32,635,451)	(1,431,792)	(34,067,243)	-	(34,067,243)	-	(34,067,243)	-	(34,067,243)
7	Advances in Aid of Construction	-	(32,940)	(32,940)	-	(32,940)	-	(32,940)	-	(32,940)
8	Accumulated Deferred Income Taxes	6,609	(5,805,200)	(5,798,591)	(474,528)	(6,273,119)	-	(6,273,119)	-	(6,273,119)
9	Customer Deposits	2,854	(280,357)	(277,503)	· -	(277,503)	-	(277,503)	-	(277,503)
10	Inventory	54,563	176,403	230,966	-	230,966	-	230,966	-	230,966
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	(309,326)	(1,284,876)	(1,594,202)	-	(1,594,202)	-	(1,594,202)	-	(1,594,202)
13	Excess Book Value	-	-	-	-	-	-	-	-	- 1
14	Cost Free Capital	-	-	-	(261,499)	(261,499)	-	(261,499)	-	(261,499)
15	Average Tax accruals	135,495	(9,594)	125,901	(9,594)	116,307	9,290	125,597	-	125,597
16	Excess Deferred Taxes	-	-	-	(3,162,552)	(3,162,552)	-	(3,162,552)	-	(3,162,552)
17	Deferred Charges	2,233,128	1,087,233	3,320,361	(3,320,361)	-	1,531,627	1,531,627	-	1,531,627
18	Pro Forma Plant				<u> </u>		5,785,790	5,785,790		5,785,790
19	Total Rate Base	133,076,523	(216,924)	132,859,599	(7,174,722)	125,684,877	7,327,307	133,012,184		133,012,184
20	Return on Rate Base			7.26%		6.89%		5.46%		7.62%

- [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 Columns [A] & [B]
 [D]- Amounts calculated based on Company's supporting schedules

- [E]- Sum of Columns [C] & [D]
- [F]- Amounts calculated based on Company's supporting schedules
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Water Operations Rate Base and Rate of Return

CWS - NC Uniform

Line No.	Description	Per Books - Direct	Per Books- Allocated	Total Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
1	Net Operating Income	[A] 10,333,806	[B] (6,018,028)	[C] 4,315,778	[D] (179,045)	[E] 4,136,733	[F] (309,385)	[G] 3,827,348	[H] 1,388,285	[I] 5,215,633
2	Gross Plant In Service	109,485,377	12,115,507	121,600,884	(241,987)	121,358,897	-	121,358,897		121,358,897
3	Accumulated Depreciation	(25,827,338)	(8,050,713)	(33,878,051)	185,520	(33,692,531)	-	(33,692,531)		(33,692,531)
4	Net Plant In Service	83,658,039	4,064,794	87,722,833	(56,467.58)	87,666,365	-	87,666,365	-	87,666,365
5	Cash Working Capital	679,396	657,727	1,337,123	52,554	1,389,677	(32,315)	1,357,361	-	1,357,361
6	Contributions In Aid of Construction	(16,427,690)	(590,313)	(17,018,003)	-	(17,018,003)	· -	(17,018,003)	-	(17,018,003)
7	Advances in Aid of Construction	-	(20,666)	(20,666)	-	(20,666)	-	(20,666)	-	(20,666)
8	Accumulated Deferred Income Taxes	6,609	(3,721,431)	(3,714,823)	830,974	(2,883,849)	-	(2,883,849)	-	(2,883,849)
9	Customer Deposits	2,854	(181,164)	(178,310)	-	(178,310)	-	(178,310)	-	(178,310)
10	Inventory	27,151	110,674	137,825	-	137,825	-	137,825	-	137,825
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	(661,167)	(1,284,876)	(1,946,044)	-	(1,946,044)	-	(1,946,044)	-	(1,946,044)
13	Excess Book Value	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	(121,791)	(121,791)	-	(121,791)	-	(121,791)
15	Average Tax accruals	117,129	(5,313)	111,816	(5,313)	106,503	5,185	111,688	-	111,688
16	Excess Deferred Taxes	-	-	-	(1,984,185)	(1,984,185)	-	(1,984,185)	-	(1,984,185)
17	Deferred charges	426,489	681,693	1,108,183	(1,108,183)	-	1,198,545	1,198,545	-	1,198,545
18	Pro Forma Plant						2,103,047	2,103,047		2,103,047
19	Total Rate Base	67,828,811	(288,876)	67,539,934	(2,392,412)	65,147,522	3,274,462	68,421,985		68,421,985
20	Return on Rate Base			6.39%		6.35%		5.59%		7.62%

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Docket No. W-354, Sub 384

Appendix 2

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

> **Sewer Operations** Rate Base and Rate of Return

CWS - NC Uniform

Line No.	Description	Per Books - Direct	Per Books- Allocated	Total Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
1	Net Operating Income	[A] 8,694,194	[B] (3,366,334)	[C] 5,327,860	[D] (803,816)	[E] 4,524,044	[F] (1,095,432)	[G] 3,428,612	[H] 1,494,977	[I] 4,923,589
2	Gross Plant In Service	101,478,341	6,462,852	107,941,193	(143,714)	107,797,479	-	107,797,479		107,797,479
3	Accumulated Depreciation	(22,770,538)	(4,188,489)	(26,959,027)	110,179	(26,848,848)	-	(26,848,848)		(26,848,848)
4	Net Plant In Service	78,707,803	2,274,363	80,982,166	(33,535.67)	80,948,631	-	80,948,631		80,948,631
5	Cash Working Capital	543,412	367,316	910,728	91,261	1,001,989	32,915	1,034,904	-	1,034,904
6	Contributions In Aid of Construction	(16,207,761)	(841,479)	(17,049,240)	-	(17,049,240)	-	(17,049,240)	-	(17,049,240)
7	Advances in Aid of Construction	-	(12,274)	(12,274)	-	(12,274)	-	(12,274)	-	(12,274)
8	Accumulated Deferred Income Taxes	-	(2,083,769)	(2,083,769)	(1,305,501)	(3,389,270)	-	(3,389,270)	-	(3,389,270)
9	Customer Deposits	-	(99,193)	(99,193)	-	(99,193)	-	(99,193)	-	(99,193)
10	Inventory	27,412	65,729	93,141	-	93,141	-	93,141	-	93,141
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	351,841	-	351,841	-	351,841	-	351,841	-	351,841
13	Excess Book Value	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	(139,708)	(139,708)	-	(139,708)	-	(139,708)
15	Average Tax accruals	18,366	(4,281)	14,085	(4,281)	9,804	4,105	13,909	-	13,909
16	Excess Deferred Taxes	-	-	-	(1,178,367)	(1,178,367)	-	(1,178,367)	-	(1,178,367)
17	Deferred Charges	1,806,639	405,540	2,212,178	(2,212,178)	-	333,082	333,082	-	333,082
18	Pro Forma Plant, Net of Retirements						3,682,743	3,682,743		3,682,743
19	Total Rate Base	65,247,712	71,952.34	65,319,664	(4,782,310)	60,537,354	4,052,845	64,590,199		64,590,199
20	Return on Rate Base			8.16%		7.47%		5.31%		7.62%

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Combined Operations Rate Base and Rate of Return

Bradfield Farms / Fairfield Harbour / Treasure Cove

								Pro-forma		
Line		Per Books -	Per Books-	Total Per	Per Books	Per Books	Pro-Forma	Adjusted Under	Proposed	Proposed After
No.	Description	Direct	Allocated	Books	Adjustment	Adjusted	Adjustment	Present Rates	Increase	Increase
1	Net Operating Income	[A] 2,341,631	[B] (1,560,245)	[C] 781,387	[D] (39,518)	[E] 741,869	[F] (298,099)	[G] 443,770	[H] 551,390	[I] 995,160
2	Gross Plant In Service	19,753,253	2,185,772	21,939,026	(59,419)	21,879,607	-	21,879,607	-	21,879,607
3	Accumulated Depreciation	(4,120,249)	(1,586,410)	(5,706,659)	45,553	(5,661,105)	-	(5,661,105)	-	(5,661,105)
4	Net Plant In Service	15,633,004	599,363	16,232,367	(13,865)	16,218,501	-	16,218,501	-	16,218,501
5	Cash Working Capital	122,749	173,043	295,792	15,054	310,846	25,190	336,036	-	336,036
6	Contributions In Aid of Construction	(4,863,087)	(33,003)	(4,896,090)	-	(4,896,090)	-	(4,896,090)	-	(4,896,090)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes	-	(738,256)	(738,256)	(141,481)	(879,736)	-	(879,736)	-	(879,736)
9	Customer Deposits	-	(36,303)	(36,303)	-	(36,303)	-	(36,303)	-	(36,303)
10	Inventory	7,464	-	7,464	-	7,464	-	7,464	-	7,464
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	902,706	(616)	902,090	-	902,090	-	902,090	-	902,090
13	Excess Book Value	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	9,885	(211)	9,674	(211)	9,463	970	10,433	-	10,433
16	Excess Deferred Taxes	-	-	-	(599,300)	(599,300)	-	(599,300)	-	(599,300)
17	Deferred Charges	48,830	186,454	235,284	(235,284)	-	210,364	210,364	-	210,364
18	Pro Forma Plant						1,781,686	1,781,686		1,781,686
19	Total Rate Base	11,861,552	150,471	12,012,023	(975,088)	11,036,935	2,018,210	13,055,145		13,055,145
20	Return on Rate Base			6.51%		6.72%		3.40%		7.62%

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Water Operations Rate Base and Rate of Return

Bradfield Farms / Fairfield Harbour / Treasure Cove

								Pro-forma		
Line		Per Books -	Per Books-	Total Per	Per Books	Per Books	Pro-Forma	Adjusted Under	Proposed	Proposed After
No.	Description	Direct	Allocated	Books	Adjustment	Adjusted	Adjustment	Present Rates	Increase	Increase
1	Net Operating Income	[A] 815,693	[B] (776,558)	[C] 39,135	[D] (14,729)	[E] 24,406	[F] (63,202)	[G] (38,796)	[H] 297,063	[I] 258,267
2	Gross Plant In Service	5,726,855	1,111,752	6,838,607	(29,379)	6,809,229	-	6,809,229		6,809,229
3	Accumulated Depreciation	(1,610,302)	(788,928)	(2,399,230)	22,523	(2,376,707)	-	(2,376,707)		(2,376,707)
4	Net Plant In Service	4,116,553	322,824	4,439,377	(6,856)	4,432,522	-	4,432,522	-	4,432,522
5	Cash Working Capital	59,770	85,940	145,710	5,555	151,265	14,381	165,647	-	165,647
6	Contributions In Aid of Construction	(1,015,008)	(33,003)	(1,048,011)	-	(1,048,011)	-	(1,048,011)	-	(1,048,011)
7	Advances in Aid of Construction	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes	-	(385,946)	(385,946)	286,502	(99,444)	-	(99,444)	-	(99,444)
9	Customer Deposits	-	(19,338)	(19,338)	-	(19,338)	-	(19,338)	-	(19,338)
10	Inventory	5,285	· -	5,285	-	5,285	-	5,285	-	5,285
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	(1,430)	(616)	(2,046)	-	(2,046)	-	(2,046)	-	(2,046)
13	Excess Book Value	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	8,374	(74)	8,300	(74)	8,226	373	8,599	-	8,599
16	Excess Deferred Taxes	-	-	-	(296,294)	(296,294)	-	(296,294)	-	(296,294)
17	Deferred charges	48,717	92,354	141,071	(141,071)	-	141,208	141,208	-	141,208
18	Pro Forma Plant				<u> </u>		99,997	99,997		99,997
19	Total Rate Base	3,222,261	62,141	3,284,402	(152,237)	3,132,165	255,959	3,388,124		3,388,124
20	Return on Rate Base			1.19%		0.78%		-1.15%		7.62%

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

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Sewer Operations Rate Base and Rate of Return

Bradfield Farms / Fairfield Harbour / Treasure Cove

								Pro-forma		
Line		Per Books -	Per Books-	Total Per	Per Books	Per Books	Pro-Forma	Adjusted Under	Proposed	Proposed After
No.	Description	Direct	Allocated	Books	Adjustment	Adjusted	Adjustment	Present Rates	Increase	Increase
1	Net Operating Income	[A] 1,525,938	[B] (783,687)	[C] 742,251	[D] (24,789)	[E] 717,462	[F] (234,897)	[G] 482,565	[H] 254,328	[I] 736,893
2	Gross Plant In Service	14,026,398	1,074,020	15,100,418	(30,040)	15,070,378	-	15,070,378		15,070,378
3	Accumulated Depreciation	(2,509,947)	(797,482)	(3,307,429)	23,030	(3,284,399)	-	(3,284,399)		(3,284,399)
4	Net Plant In Service	11,516,451	276,539	11,792,989	(7,010)	11,785,979	-	11,785,979		11,785,979
5	Cash Working Capital	62,979	87,103	150,082	9,498	159,581	10,809	170,389	-	170,389
6	Contributions In Aid of Construction	(3,848,079)	-	(3,848,079)	-	(3,848,079)	-	(3,848,079)	-	(3,848,079)
7	Advances in Aid of Construction	-	-	· -	-	· -	-	· -	-	-
8	Accumulated Deferred Income Taxes	-	(352,309)	(352,309)	(427,983)	(780,292)	-	(780,292)	-	(780,292)
9	Customer Deposits	-	(16,965)	(16,965)	-	(16,965)	-	(16,965)	-	(16,965)
10	Inventory	2,179	-	2,179	-	2,179	-	2,179	-	2,179
11	Gain on Sale and Flowback Taxes	-	-	-	-	-	-	-	-	-
12	Net Plant Acquisition Adjustment	904,137	-	904,137	-	904,137	-	904,137	-	904,137
13	Excess Book Value	-	-	-	-	-	-	-	-	-
14	Cost Free Capital	-	-	-	-	-	-	-	-	-
15	Average Tax accruals	1,511	(137)	1,374	(137)	1,237	597	1,834	-	1,834
16	Excess Deferred Taxes	-	-	-	(303,006)	(303,006)	-	(303,006)	-	(303,006)
17	Deferred Charges	114	94,100	94,213	(94,213)	-	69,156	69,156	-	69,156
18	Pro Forma Plant, Net of Retirements				<u> </u>		1,681,689	1,681,689		1,681,689
19	Total Rate Base	8,639,291	88,330	8,727,621	(822,851)	7,904,770	1,762,251	9,667,021		9,667,021
20	Return on Rate Base			8.50%		9.08%		4.99%		7.62%

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

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Line No.	Account	CWS - NC Uniform - Water 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	Depreciation Rate
No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	Kate
1	141101	Land and Rights General	[A]	727,470.48	727,470.48	[D]	(432.60) [1]	727,037.87	[G]	727,037.87	0.00%
2	141102	Land and Rights Pump		50,794.53	50,794.53		(402.00) [1]	50,794.53		50,794.53	0.00%
3	141102	Land and Rights Water		357,109.05	357,109.05			357,109.05		357,109.05	0.00%
4	141104	Land and Rights Trans		18,896.02	18,896.02			18,896.02		18,896.02	0.00%
5	141105	Land and Rights Intangible	_	,			_				*****
6	141106	Land and Rights Collections	_	_	_		_	_		_	
7	141107	Land and Rights Treatment	_	_	_		_	_		_	0.00%
8	141108	Land and Rights Reclaim	_	_	_		_	_		_	0.00%
9	141199	Land Clearing	_	_	_		_	_		_	
10	141201	Organization	410,212.04	73,664.50	483,876.54		_	483,876.54		483,876.54	2.50%
11	141202	Franchises	140,283.37	89,232.49	229,515.86		_	229,515.86		229,515.86	2.50%
12	141203	Struct and Improv General Plant	339,403.22	2,708.53	342,111.75		_	342,111.75		342,111.75	2.00%
13	141204	Struct and Improv Service Supplies	4,367,573.65	16,278.14	4,383,851.79		_	4,383,851.79		4,383,851.79	2.00%
14	141205	Struct and Improv Water Treat Plt	1,442,849.51	31,093.92	1,473,943.43		_	1,473,943.43		1,473,943.43	2.00%
15	141206	Struct and Improv Trans Dist Plt	278,850.00	3,978.00	282,828.00		_	282,828.00		282,828.00	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	-	-	-		-	-		-	
22	141213	Struct and Improv Natural Gas	_	-			-	-		-	
23	141214	Struct and Improv Transmissions	-	-	-		-	-		-	
24	141215	Struct and Improv Distribution	-	-	-		-	-		-	
25	141216	Struct and Improv Electrical	-	-	-		-	-		-	
26	141217	Struct and Improv Propane	-	-	-		-	-		-	
27	141218	Struct and Improv Municipal	-	-	-		-	-		-	
28	141219	Struct and Improv Biomass	-	-	-		-	-		-	
29	141220	Struct and Improv Office	91,687.94	812,407.18	904,095.12		(30,286.25) [1]	873,808.86		873,808.86	10.00%
30	141221	Collecting Reservoirs	13,922.42	-	13,922.42		-	13,922.42		13,922.42	2.00%
31	141222	Lake, River, Other Intakes	-	-	-		-	-		-	
32	141223	Wells and Springs	14,483,059.99	213,135.68	14,696,195.67		-	14,696,195.67		14,696,195.67	2.00%
33	141224	Infiltration Gallery	45,185.16	-	45,185.16		-	45,185.16		45,185.16	2.50%
34	141225	Supply Mains	647,509.82	302.90	647,812.72		-	647,812.72		647,812.72	1.00%
35	141226	Power Generation Equipment	160,112.65	-	160,112.65		-	160,112.65		160,112.65	10.00%
36	141227	Electric Pump Equip Src Pump	2,874,874.72	3,127.35	2,878,002.07		-	2,878,002.07		2,878,002.07	14.29%
37	141228	Electric Pump Equip WTP	8,490,725.37	296,055.43	8,786,780.80		-	8,786,780.80		8,786,780.80	3.33%
38	141229	Electric Pump Equip Trans Dist	3,849,133.92	2,156.58	3,851,290.50		-	3,851,290.50		3,851,290.50	14.29%
39	141230	Water Treatment Equipment	4,635,172.24	184,273.46	4,819,445.70		-	4,819,445.70		4,819,445.70	2.50%
40	141231	Dist Resv and Standpipes	7,822,214.89	684,292.25	8,506,507.14		-	8,506,507.14		8,506,507.14	2.00%
41	141232	Trans and Distr Mains	34,597,574.21	444,949.53	35,042,523.74		-	35,042,523.74		35,042,523.74	1.00%
42	141233	Service Lines	13,692,872.54	147,036.81	13,839,909.35		-	13,839,909.35		13,839,909.35	2.00%
43	141234	Meters	6,192,736.49	188,746.82	6,381,483.31		-	6,381,483.31		6,381,483.31	3.33%
44	141235	Meter Installations	2,018,958.68	615.00	2,019,573.68		-	2,019,573.68		2,019,573.68	3.33%
45	141236	Hydrants	1,291,499.59	766.67	1,292,266.26		-	1,292,266.26		1,292,266.26	2.50%
46	141237	Backflow Prevention Devices	36,638.86	-	36,638.86		-	36,638.86		36,638.86	10.00%
47	141238	Power Gen Equip Coll Plt	-	-	-		-	-		-	10.00%
48	141239	Power Gen Equip Pump Plt	-	-	-		-	-		-	10.00%
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%

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Line		CWS - NC Uniform - Water	Per Books -	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma	Depreciation
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
53	141244	Special Collection Structures		1-1		1-1		1-1	1-1	ii	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	23,751.38	_	23,751.38		_	23,751.38		23,751.38	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									2,0070
75	141266	Maintenance Structure and Improv									
76	141267	Other and Misc Equip Intangible Plt									
77	141268	Other and Misc Equip Source Supply	-	260.00	260.00			260.00		260.00	2.50%
78	141269	Other and Misc Equip WTP	8,164.77	1,596.51	9,761.28			9,761.28		9,761.28	2.50%
79	141270	Other and Misc Equip Trans Dist	0,104.77	1,570.51	5,701.20			5,701.20		2,701.20	2.50 /0
80	141271	Other Tangible Plant	1,180.84	37,218.64	38,399.48			38,399.48		38,399.48	2.50%
81	141272	Other Plant Collection	1,100.01	07/210.01	-			-		-	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									2,50%
87	141278	Plant Alloc	207,808.87		207,808.87			207,808.87		207,808.87	6.67%
88	141279	Domestic Water	207,000.07		207,000.07			207,000.07		207,000.07	0.07 /0
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	_	(382,796.22)	(382,796.22)		_	(382,796.22)		(382,796.22)	0.00%
103	141298	FA default	_	(302,7 30.22)	(002), 50.22)		_	(002), 50.22)		(002), 20.22)	0.0070
100	111270										

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Direct Plant in Service

		CWS - NC Uniform - Water				Direct	Allocated	Total			
Line			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro - Forma	Pro-Forma	Depreciation
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
104	141299	Utility Plant Clearing	(18,120.10)	2,673.78	(15,446.32)		-	(15,446.32)		(15,446.32)	0.00%
105	141301	Building	-	-	-		-	-		-	
106	141302	Leasehold Improvement	-	-	-		-	-		-	
107	141303	Office Furniture	89,609.70	502,767.25	592,376.95		(11,194.47) [1]	581,182.49		581,182.49	10.00%
108	141304	Office Equipment	-	-	-		-	-		-	
109	141305	Stores Equipment	16,416.02	-	16,416.02		-	16,416.02		16,416.02	3.33%
110	141306	Lab Equipment	64,232.88	64,670.00	128,902.88		-	128,902.88		128,902.88	10.00%
111	141307	Rental Equipment	-	-	-		-	-		-	
112	141308	Tool Shop Equipment	497,307.50	580,088.20	1,077,395.70		(95.57) [1]	1,077,300.13		1,077,300.13	5.00%
113	141309	Power Operated Equipment	348,921.65	108.88	349,030.53		-	349,030.53		349,030.53	10.00%
114	141310	Communications Equipment	140,674.52	158,954.84	299,629.36		(1,630.89) [1]	297,998.48		297,998.48	10.00%
115	141311	Misc Equipment	179,690.91	7,667.68	187,358.59			187,358.59		187,358.59	3.33%
116	141399	Building and Equipment Clearing	-	-	-		-	-		-	
117	141401	Vehicles	-	1,974,083.29	1,974,083.29		(230.53) [1]	1,973,852.76		1,973,852.76	20.00%
118	141499	Vehicles Clearing	-	-	-		-	-		-	
119	141501	Computer Hardware	-	7.25	7.25		(0.32) [1]	6.93		6.93	33.33%
120	141502	Desktop/Laptop Computers	-	3,604.01	3,604.01		(161.36) [1]	3,442.65		3,442.65	33.33%
121	141503	Mainframe Computers	-	138,155.60	138,155.60		(4,949.67) [1]	133,205.93		133,205.93	20.00%
122	141504	Mini Comp Wtr	2,562.00	1,258,763.83	1,261,325.83		(43,110.81) [1]	1,218,215.02		1,218,215.02	33.33%
123	141601	Computer Software	-	15,753.68	15,753.68		(705.34) [1]	15,048.34		15,048.34	33.33%
124	141602	Comp Systems	_	3,331,355.77	3,331,355.77		(146,479.90) [1]	3,184,875.86		3,184,875.86	33.33%
125	141603	Micro Systems	_	67,990.05	67,990.05		(2,560.67) [1]	65,429.38		65,429.38	33.33%
126	141699	Computer Clearing	124.63	3,492.47	3,617.10		(148.73) [1]	3,468.38		3,468.38	0.00%
127		UA Adjustment	-	-	-		-	-		-	
128		Total Water Plant	109,485,376.85	12,115,506.85	121,600,883.70		(241,987.12)	121,358,896.58		121,358,896.58	

- [B]- 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

- [B]- Company's Allocated ledger amounts for test year ended March.
 [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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		CWS - NC Uniform - Sewer				Direct	Allocated	Total			
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed	Depreciation Rate
No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	Kate
129	141101	Land and Rights General	[A]	5,401.72	5,401.72	[D]	(256.92) [1]	5,144.80	[G]	5,144.80	0.00%
130	141101	Land and Rights Pump		5,401.72	5,401.72		(230.72) [1]	5,144.00		5,144.00	0.00%
131	141102	Land and Rights Vater									0.00%
132	141103	Land and Rights Trans	_	_	_		-	_		_	0.00%
133	141104	Land and Rights Intangible	-	-	•		-	-		-	0.00 /6
134	141105	Land and Rights Collections	-		•		-	-		-	
135	141107	Land and Rights Treatment	-	39,167.18	39,167.18		-	39,167.18		39,167.18	0.00%
136	141107	Land and Rights Reclaim	-	1,149.84	1,149.84		-	1,149.84		1,149.84	0.00%
137	141108	Land Clearing	-	1,149.04	1,149.04		-	1,149.04		1,149.04	0.00 /6
138	141199	Organization	883,147.02	-	883,147.02		-	883,147.02		883,147.02	2.50%
139	141201	Franchises	127,476.21	-	127,476.21		-	127,476.21		127,476.21	2.50%
140	141202		1,703,183.25	-	1,703,183.25		-	1,703,183.25		1,703,183.25	2.00%
140	141203	Struct and Improv General Plant Struct and Improv Service Supplies	1,703,183.23	-	1,703,183.23		-	1,703,183.23		1,703,183.23	2.00%
			-	-	-		-	-		-	
142 143	141205	Struct and Improv Water Treat Plt	-	-	-		-	-		-	2.00% 2.00%
143	141206 141207	Struct and Improv Trans Dist Plant	89,041.17	979.22	90,020.39		-	90,020.39		90,020.39	2.00%
144	141207	Struct and Improv Collect Plant Struct and Improv Pump Plant	9,576,869.65	18,584.96	9,595,454.61		-	9,595,454.61		9,595,454.61	2.00%
							-				2.50%
146	141209	Struct and Improv Treatment Plant	20,039,364.42	- (0F 10	20,039,364.42		-	20,039,364.42		20,039,364.42	
147	141210	Struct and Improv Reclaim WTP	2,585.74	685.19	3,270.93		-	3,270.93		3,270.93	2.50%
148	141211	Struct and Improv Reclaim Wtr Dist	180,663.83	-	180,663.83		-	180,663.83		180,663.83	2.50%
149	141212	Struct and Improv Production	-	-	-		-	-		-	
150	141213	Struct and Improv Natural Gas	-	-	-		-	-		-	
151	141214	Struct and Improv Transmissions	-	-	-		-	-		-	
152	141215	Struct and Improv Distribution	-	-	-		-	-		-	
153	141216	Struct and Improv Electrical	-	-	-		-	-		-	
154	141217	Struct and Improv Propane	-	-	-		-	-		-	
155	141218	Struct and Improv Municipal	-	-	-		-	-		-	
156	141219	Struct and Improv Biomass	40.7710.07	455 445 56	400 420 42		(4E 00 (E0) F41	-		404 442 24	10.000/
157	141220	Struct and Improv Office	43,713.36	455,415.76	499,129.12		(17,986.78) [1]	481,142.34		481,142.34	10.00%
158	141221	Collecting Reservoirs	-	-	-		-	-		-	2.00%
159	141222	Lake, River, Other Intakes	-	-	-		-	-		-	
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	-	20,886.71	20,886.71		-	20,886.71		20,886.71	2.00%
169	141232	Trans and Distr Mains		69,058.59	69,058.59		-	69,058.59		69,058.59	1.00%
170	141233	Service Lines	1,360.00	-	1,360.00		-	1,360.00		1,360.00	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	107,623.19	-	107,623.19		-	107,623.19		107,623.19	10.00%
176	141239	Power Gen Equip Pump Plt	53,009.11	-	53,009.11		-	53,009.11		53,009.11	10.00%
177	141240	Power Gen Equip Treat Plt	219,044.88	-	219,044.88		-	219,044.88		219,044.88	10.00%
178	141241	Sewer Force Main	3,670,931.15	61,991.29	3,732,922.44		-	3,732,922.44		3,732,922.44	1.33%
179	141242	Sewer Gravity Main	17,589,491.98	494,360.84	18,083,852.82		-	18,083,852.82		18,083,852.82	1.00%
180	141243	Manholes	1,119,200.43	229,481.95	1,348,682.38		-	1,348,682.38		1,348,682.38	1.00%
181	141244	Special Collection Structures	7,032.04	-	7,032.04		-	7,032.04		7,032.04	2.00%

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Line		CWS - NC Uniform - Sewer	Per Books -	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma	Depreciation
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]		[F]	[G]	[H]	
182	141245	Service to Customers	1,979,350.12		1,979,350.12			1,979,350.12		1,979,350.12	1.33%
183	141246	Flow Measure Devices	140,589.34	-	140,589.34		-	140,589.34		140,589.34	4.00%
184	141247	Flow Measure Install	1,105.97	-	1,105.97		-	1,105.97		1,105.97	4.00%
185	141248	Receiving Wells	96,071.45	-	96,071.45		-	96,071.45		96,071.45	2.00%
186	141249	Pumping Equip Pump Plt	4,657,042.11	4,601.40	4,661,643.51		-	4,661,643.51		4,661,643.51	14.29%
187	141250	Pumping Equip Reclaim WTP	33,002.19	-	33,002.19		-	33,002.19		33,002.19	14.29%
188	141251	Pumping Equip Rcl Wtr Dist	48,849.57	-	48,849.57		-	48,849.57		48,849.57	14.29%
189	141252	Treat/Disp Equip Lagoon	592,527.89	210.00	592,737.89		-	592,737.89		592,737.89	2.50%
190	141253	Treat/Disp Equip Trt Plt	18,512,174.23	690,273.58	19,202,447.81		-	19,202,447.81		19,202,447.81	2.50%
191	141254	Treat/Disp Equip Rclm Wtr	13,822.79	-	13,822.79		-	13,822.79		13,822.79	2.50%
192	141255	Plant Sewers Treatment Plt	17,810,880.42	-	17,810,880.42		-	17,810,880.42		17,810,880.42	2.50%
193	141256	Plant Sewers Reclaim Wtr	5,155.46	-	5,155.46		-	5,155.46		5,155.46	2.50%
194	141257	Outfall Lines	519,896.70	-	519,896.70		-	519,896.70		519,896.70	1.00%
195	141258	Reservoirs	-	-	-		-	-		-	
196	141259	House Regulators	-	-	-		-	-		-	
197	141260	House Regulatory Install	-	-	-		-	-		-	
198	141261	Reuse Services	-	-	-		-	-		-	
199	141262	Reuse Mtr/Installations	-	-	-		-	-		-	
200	141263	Reuse Dist Reservoirs	3,506.63	-	3,506.63		-	3,506.63		3,506.63	2.00%
201	141264	Reuse Transmission and Dist	79,168.85	-	79,168.85		-	79,168.85		79,168.85	2.00%
202	141265	Processing Plant	-	-	-		-	-		-	
203	141266	Maintenance Structure and Improv	-	-	-		-	-		-	
204	141267	Other and Misc Equip Intangible Plt	-	-	-		-	-		-	
205	141268	Other and Misc Equip Source Supply	-	-	-		-	-		-	2.50%
206	141269	Other and Misc Equip WTP	-	-	-		-	-		-	2.50%
207	141270	Other and Misc Equip Trans Dist	-	-	-		-	-		-	
208	141271	Other Tangible Plant	8,416.46	-	8,416.46		-	8,416.46		8,416.46	2.50%
209	141272	Other Plant Collection	10,530.45	10,611.93	21,142.38		-	21,142.38		21,142.38	2.00%
210	141273	Other Plant Pump	47,772.53	2,930.68	50,703.21		-	50,703.21		50,703.21	2.50%
211	141274	Other Plant Treatment	34,812.48	5,329.27	40,141.75		-	40,141.75		40,141.75	2.50%
212	141275	Other Plant Reclaim Water Trt	-	650.00	650.00		-	650.00		650.00	2.50%
213	141276	Other Plant Reclaim Water Dist	459.67	-	459.67		-	459.67		459.67	2.50%
214	141277	Other Plant		-			-				
215	141278	Plant Alloc	526,951.88	-	526,951.88		-	526,951.88		526,951.88	6.67%
216	141279	Domestic Water	-	-	-		-	-		-	
217	141280	Irrigation Water	-	-	-		-	-		-	
218	141281	Geothermal	-	-	-		-	-		-	
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	-	-	-		-	-		-	
225 226	141288 141289	DES - Energy Transfer Station	-	-	-		-	-		-	
226		DES - Project Development	-	-	-		-	-		-	
227	141290	DES - Engineer	-	-	-		-	-		-	
	141291	DES - Low Rise Connection	-	-	-		-	-		-	
229 230	141292 141293	Non-Utility Property	-	(227 220 70)	(227 220 70)		-	(227 220 70)		(227 220 70)	0.00%
230		Plant Held for Future Use	-	(227,339.78)	(227,339.78)		-	(227,339.78)		(227,339.78)	0.00%
231	141298 141299	FA default	(14.002.72)	1 507 04	(12 214 70)		-	(12 214 70)		(12 214 70)	0.00%
232	141299	Utility Plant Clearing Building	(14,902.73)	1,587.94	(13,314.79)		-	(13,314.79)		(13,314.79)	0.00%
233	141301	Leasehold Improvement	-	-	-		-	-		-	
234	141302	Office Furniture	48,125.37	287,460.67	335,586.04		(6,648.31) [1]	328,937.73		328,937.73	10.00%
233	141303	Office Fuffiture	40,123.37	207,400.07	333,300.04		(0,040.51) [1]	340,931.13		340,731./3	10.00%

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Direct Plant in Service

		CWS - NC Uniform - Sewer				Direct	Allocated	Total			
Line			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro - Forma	Pro-Forma	Depreciation
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
236	141304	Office Equipment	-	-	-		-	-		-	
237	141305	Stores Equipment	6,266.03	-	6,266.03		-	6,266.03		6,266.03	3.33%
238	141306	Lab Equipment	149,416.34	38,407.02	187,823.36		-	187,823.36		187,823.36	10.00%
239	141307	Rental Equipment	-	-	-		-	-		-	
240	141308	Tool Shop Equipment	205,809.53	344,113.40	549,922.93		(56.76) [1]	549,866.17		549,866.17	5.00%
241	141309	Power Operated Equipment	432,275.01	64.67	432,339.68		-	432,339.68		432,339.68	10.00%
242	141310	Communications Equipment	76,928.83	93,081.49	170,010.32		(968.57) [1]	169,041.75		169,041.75	10.00%
243	141311	Misc Equipment	22,321.45	4,553.78	26,875.23		-	26,875.23		26,875.23	3.33%
244	141399	Building and Equipment Clearing	16,276.60	-	16,276.60		-	16,276.60		16,276.60	0.00%
245	141401	Vehicles	-	1,112,890.24	1,112,890.24		(136.91) [1]	1,112,753.32		1,112,753.32	20.00%
246	141499	Vehicles Clearing	-	-	-		-	-		-	
247	141501	Computer Hardware	-	4.03	4.03		(0.19) [1]	3.84		3.84	33.33%
248	141502	Desktop/Laptop Computers	-	2,014.84	2,014.84		(95.83) [1]	1,919.01		1,919.01	33.33%
249	141503	Mainframe Computers	-	77,237.16	77,237.16		(2,939.57) [1]	74,297.59		74,297.59	20.00%
250	141504	Mini Comp Wtr	-	703,723.62	703,723.62		(25,603.18) [1]	678,120.44		678,120.44	33.33%
251	141601	Computer Software	-	8,807.26	8,807.26		(418.90) [1]	8,388.36		8,388.36	33.33%
252	141602	Comp Systems	-	1,864,506.52	1,864,506.52		(86,993.31) [1]	1,777,513.22		1,777,513.22	33.33%
253	141603	Micro Systems	-	38,010.45	38,010.45		(1,520.76) [1]	36,489.69		36,489.69	33.33%
254	141699	Computer Clearing	-	1,958.52	1,958.52		(88.33) [1]	1,870.19		1,870.19	0.00%
255		UA Adjustment	-	-	-			-		-	
256		Total Sewer Plant	101,478,341.05	6,462,851.94	107,941,192.99		(143,714.32)	107,797,478.66		107,797,478.66	

- [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
- [D]- Company's Anotated reager amounts for test year ended March
 [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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Line No.	Account	Farms / Fairfield Harbour / Treasure Cov 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	Depreciation Rate
		<u> </u>	[A]	[B]	[C]	[D]	[E]	[F]	[G]	<u> </u>	
1	141101	Land and Rights General		15,315.15	15,315.15		(52.52) [1]	15,262.63		15,262.63	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	-	-	-		-	-		-	
6	141106	Land and Rights Collections	-	-	-		-	-		-	
7	141107	Land and Rights Treatment	-	-	-		-	-		-	0.00%
8	141108	Land and Rights Reclaim	-	-	-		-	-		-	0.00%
9	141199	Land Clearing	-	-	-		-	-		-	
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		191,724.90	2.00%
14	141205	Struct and Improv Water Treat Plt	144,081.93	-	144,081.93		-	144,081.93		144,081.93	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	-	-	-		-	-		-	
22	141213	Struct and Improv Natural Gas	-	-	-		-	-		-	
23	141214	Struct and Improv Transmissions	-	-	-		-	-		-	
24	141215	Struct and Improv Distribution	-	-	-		-	-		-	
25	141216	Struct and Improv Electrical	-	-	-		-	-		-	
26	141217	Struct and Improv Propane	-	-	-		-	-		-	
27	141218	Struct and Improv Municipal	-	-	-		-	-		-	
28	141219	Struct and Improv Biomass	-	-	-		-	-		-	
29	141220	Struct and Improv Office	7,745.46	105,304.39	113,049.85		(3,676.93) [1]	109,372.92		109,372.92	10.00%
30	141221	Collecting Reservoirs	-	-	-		-	-		-	2.00%
31	141222	Lake, River, Other Intakes	-	-	-		-	-		-	
32	141223	Wells and Springs	515,997.24	-	515,997.24		-	515,997.24		515,997.24	2.00%
33	141224	Infiltration Gallery	-	-	-		-	-		-	2.50%
34	141225	Supply Mains	6,745.76	-	6,745.76		-	6,745.76		6,745.76	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		52,710.83	14.29%
37	141228	Electric Pump Equip WTP	368,511.17	-	368,511.17		-	368,511.17		368,511.17	3.33 %
38	141229	Electric Pump Equip Trans Dist	63,696.87	81.60	63,778.47		-	63,778.47		63,778.47	14.29%
39	141230	Water Treatment Equipment	146,091.41	-	146,091.41		-	146,091.41		146,091.41	2.50%
40	141231	Dist Resv and Standpipes	763,618.74	5,063.01	768,681.75		-	768,681.75		768,681.75	2.00%
41	141232	Trans and Distr Mains	1,877,129.44	16,918.28	1,894,047.72		-	1,894,047.72		1,894,047.72	1.00%
42	141233	Service Lines	824,012.07	457.35	824,469.42		-	824,469.42		824,469.42	2.00%
43	141234	Meters	141,120.13	397.23	141,517.36		-	141,517.36		141,517.36	3.33%
44	141235	Meter Installations	163,778.48	-	163,778.48		-	163,778.48		163,778.48	3.33%
45	141236	Hydrants	164,431.72	17.69	164,449.41		-	164,449.41		164,449.41	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%
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%

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Line		Farms / Fairfield Harbour / Treasure Cove	Per Books -	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma	Depreciation
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed	Rate
E2	141244	Canada Callaction Structures	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	2.00%
53 54	141244	Special Collection Structures	-	-	-		-	-		-	1.33%
55	141245	Service to Customers Flow Measure Devices	-	-	-		-	-		-	4.00%
		Flow Measure Install	-	-	-		-	-		-	
56 57	141247		-	-	-		-	-		-	4.00% 2.00%
	141248	Receiving Wells	-	-	-		-	-		-	
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	141292	Plant Held for Future Use	_	-			_	1		-	0.00%
102	141293	FA default	-	-	-		-	-		-	0.00 /6
103	141290	r A uciduit	-	-	-		-	-		-	

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Direct Plant in Service

	Bradfield	Farms / Fairfield Harbour / Treasure Co				Direct	Allocated	Total			
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed	Depreciation Rate
		· -	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
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		46,078.61	10.00%
108	141304	Office Equipment	-	-	-		-	-		-	
109	141305	Stores Equipment	349.01	-	349.01		-	349.01		349.01	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		97,132.83	5.00%
113	141309	Power Operated Equipment	9,274.03	-	9,274.03			9,274.03		9,274.03	10.00%
114	141310	Communications Equipment	37,100.59	5,045.34	42,145.93		(198.00) [1]	41,947.93		41,947.93	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		231,470.98	20.00%
118	141499	Vehicles Clearing	-	-	-			-		-	
119	141501	Computer Hardware	-	0.98	0.98		(0.04) [1]	0.94		0.94	33.33%
120	141502	Desktop/Laptop Computers	-	488.40	488.40		(19.59) [1]	468.81		468.81	33.33%
121	141503	Mainframe Computers	-	18,722.84	18,722.84		(600.92) [1]	18,121.92		18,121.92	20.00%
122	141504	Mini Comp Wtr	-	170,587.73	170,587.73		(5,233.91) [1]	165,353.82		165,353.82	33.33%
123	141601	Computer Software	-	2,134.94	2,134.94		(85.63) [1]	2,049.31		2,049.31	33.33%
124	141602	Comp Systems	-	443,368.88	443,368.88		(17,783.54) [1]	425,585.34		425,585.34	33.33%
125	141603	Micro Systems	-	9,213.99	9,213.99		(310.88) [1]	8,903.11		8,903.11	33.33%
126	141699	Computer Clearing	_	450.16	450.16		(18.06) [1]	432.10		432.10	0.00%
127		UA Adjustment	_	-	-		. , ,	-		-	
128		Total Water Plant	5,726,855.11	1,111,752.23	6,838,607.34		(29,378.70)	6,809,228.64		6,809,228.64	

- [B]- 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

- [B]- Company's Allocated ledger amounts for test year ended March.
 [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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Line No.	Account	Farms / Fairfield Harbour / Treasure Cov Description	e - 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	Depreciation Rate
110.	- recount	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
129	141101	Land and Rights General	[]	1,334.15	1,334.15	[2]	(53.70) [1]	1,280.45	[0]	1,280.45	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	_	_	_		_	_		_	
134	141106	Land and Rights Collections	_	_	_		_	_		_	
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	141202	Struct and Improv General Plant	266,941.80	•	266,941.80		•	266,941.80		266,941.80	2.00%
141	141203	Struct and Improv Service Supplies	200,941.00	•	200,941.00		•	200,941.00		200,941.00	2.00%
141	141204	Struct and Improv Water Treat Plt	-	-	-		-	-		-	2.00%
143	141205	Struct and Improv Trans Dist Plt	-	-	-		-	-		-	2.00%
143	141206	Struct and Improv Trans Dist Pit Struct and Improv Collect Plant	-	-	-		-	-		-	2.00%
144	141207		1,729,980.68	199.31	1,730,179.99		-	1,730,179.99		1,730,179.99	2.00%
		Struct and Improv Pump Plant		199.31			-				2.50%
146	141209	Struct and Improv Treatment Plant	2,019,018.20	-	2,019,018.20		-	2,019,018.20		2,019,018.20	
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	-	-	-		-	-		-	
150	141213	Struct and Improv Natural Gas	-	-	-		-	-		-	
151	141214	Struct and Improv Transmissions	-	-	-		-	-		-	
152	141215	Struct and Improv Distribution	-	-	-		-	-		-	
153	141216	Struct and Improv Electrical	-	-	-		-	-		-	
154	141217	Struct and Improv Propane	-	-	-		-	-		-	
155	141218	Struct and Improv Municipal	-	-	-		-	-		-	
156	141219	Struct and Improv Biomass	-	-	-		-	-		-	
157	141220	Struct and Improv Office	13,036.38	107,293.58	120,329.96		(3,759.72) [1]	116,570.24		116,570.24	10.00%
158	141221	Collecting Reservoirs	-	-	-		-	-		-	2.00%
159	141222	Lake, River, Other Intakes	-	-	-		-	-		-	
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		5,158.73	2.00%
169	141232	Trans and Distr Mains	-	17,056.53	17,056.53		-	17,056.53		17,056.53	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	141237	Power Gen Equip Coll Plt	-	-	-		-	-			10.00%
176	141239	Power Gen Equip Con Fit Power Gen Equip Pump Plt	41,825.85		41,825.85		-	41,825.85		41,825.85	10.00%
177	141240	Power Gen Equip Treat Plt	41,023.03	-	41,023.03		-	41,023.03		41,023.03	10.00%
177	141240	Sewer Force Main	197,226.67	-	197,226.67		-	197,226.67		197,226.67	1.33%
				(0.00)			-				
179	141242	Sewer Gravity Main	5,279,738.03	(0.00)	5,279,738.03		-	5,279,738.03		5,279,738.03	1.00%
180	141243	Manholes	47,224.92	-	47,224.92		-	47,224.92		47,224.92	1.00%
181	141244	Special Collection Structures	775.00	-	775.00		-	775.00		775.00	2.00%

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Line		Farms / Fairfield Harbour / Treasure Cov	Per Books -	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma	Depreciation
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
182	141245	Service to Customers	182,409.08	-	182,409.08		-	182,409.08		182,409.08	1.33%
183	141246	Flow Measure Devices	17,805.55	-	17,805.55		-	17,805.55		17,805.55	4.00%
184	141247	Flow Measure Install	-	-	-		-	-		-	4.00%
185	141248	Receiving Wells	-	-	-		-	-		-	2.00%
186	141249	Pumping Equip Pump Plt	813,692.39	-	813,692.39		-	813,692.39		813,692.39	14.29%
187	141250	Pumping Equip Reclaim WTP	5,733.94	-	5,733.94		-	5,733.94		5,733.94	14.29%
188	141251	Pumping Equip Rcl Wtr Dist	-	-	-		-	-		-	14.29%
189	141252	Treat/Disp Equip Lagoon	55.89	-	55.89		-	55.89		55.89	2.50%
190	141253	Treat/Disp Equip Trt Plt	2,836,786.57	-	2,836,786.57		-	2,836,786.57		2,836,786.57	2.50%
191	141254	Treat/Disp Equip Rclm Wtr	-	-	-		-	-		-	2.50%
192	141255	Plant Sewers Treatment Plt	391,396.98	-	391,396.98		-	391,396.98		391,396.98	2.50%
193	141256	Plant Sewers Reclaim Wtr	-	-	-		-	-		-	2.50%
194	141257	Outfall Lines	15,378.50	-	15,378.50		-	15,378.50		15,378.50	1.00%
195	141258	Reservoirs	-	-	-		-	-		-	
196	141259	House Regulators	-	-	-		-	-		-	
197	141260	House Regulatory Install	-	-	-		-	-		-	
198	141261	Reuse Services	-	-	-		-	-		-	
199	141262	Reuse Mtr/Installations	-	-	-		-	-		-	
200	141263	Reuse Dist Reservoirs	2,763.00	-	2,763.00		-	2,763.00		2,763.00	2.00%
201	141264	Reuse Transmission and Dist	2,491.01	-	2,491.01		-	2,491.01		2,491.01	2.00%
202	141265	Processing Plant	-	-	-		-	-		-	
203	141266	Maintenance Structure and Improv	-	-	-		-	-		-	
204	141267	Other and Misc Equip Intangible Plt	-	-	-		-	-		-	
205	141268	Other and Misc Equip Source Supply	-	-	-		-	-		-	2.50%
206	141269	Other and Misc Equip WTP	-	-	-		-	-		-	2.50%
207	141270	Other and Misc Equip Trans Dist	-	-	-		-	-		-	
208	141271	Other Tangible Plant	-	-	-		-	-		-	2.50%
209	141272	Other Plant Collection	(224.00)	-	(224.00)		-	(224.00)		(224.00)	2.00%
210	141273	Other Plant Pump	2,872.83	-	2,872.83		-	2,872.83		2,872.83	2.50%
211	141274	Other Plant Treatment	-	-	-		-	-		-	2.50%
212	141275	Other Plant Reclaim Water Trt	5,189.00	-	5,189.00		-	5,189.00		5,189.00	2.50%
213	141276	Other Plant Reclaim Water Dist	-	-	-		-	-		-	2.50%
214	141277	Other Plant	-	-	-		-	-		-	
215	141278	Plant Alloc	-	-	-		-	-		-	6.67%
216	141279	Domestic Water	-	-	-		-	-		-	
217	141280	Irrigation Water	-	-	-		-	-		-	
218	141281	Geothermal	-	-	-		-	-		-	
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	_	_	_		_	_		_	0.0073
232	141299	Utility Plant Clearing	(375.00)	-	(375.00)		_	(375.00)		(375.00)	0.00%
233	141301	Building	(0,0.00)	-	(5.0.00)		_	(0, 0.00)		(0.0.00)	0.0070
234	141302	Leasehold Improvement	_	-	_		_	_			
235	141303	Office Furniture	1,593.38	44,062.96	45,656.34		(1,389.67) [1]	44,266.66		44,266.66	10.00%
200	111000		1,070.00	11,002.70	10,000.04		(1,007.07) [1]	11/200.00		11/200.00	10.00/0

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Direct Plant in Service

	Bradfield Farms / Fairfield Harbour / Treasure Cove - Se					Direct	Allocated	Total			
Line			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro - Forma	Pro-Forma	Depreciation
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
236	141304	Office Equipment	-	-	-		-	-		-	
237	141305	Stores Equipment	2,752.49	-	2,752.49		-	2,752.49		2,752.49	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		17,408.05	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		11,046.32	10.00%
243	141311	Misc Equipment	11,864.37	-	11,864.37		-	11,864.37		11,864.37	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		235,843.31	20.00%
246	141499	Vehicles Clearing	-	-	-			-		-	
247	141501	Computer Hardware	-	0.99	0.99		(0.04) [1]	0.95		0.95	33.33%
248	141502	Desktop/Laptop Computers	-	497.63	497.63		(20.03) [1]	477.60		477.60	33.33%
249	141503	Mainframe Computers	-	19,076.53	19,076.53		(614.45) [1]	18,462.08		18,462.08	20.00%
250	141504	Mini Comp Wtr	-	173,810.09	173,810.09		(5,351.75) [1]	168,458.34		168,458.34	33.33%
251	141601	Computer Software	-	2,175.26	2,175.26		(87.56) [1]	2,087.70		2,087.70	33.33%
252	141602	Comp Systems	-	451,744.04	451,744.04		(18,183.93) [1]	433,560.11		433,560.11	33.33%
253	141603	Micro Systems	-	9,388.05	9,388.05		(317.88) [1]	9,070.17		9,070.17	33.33%
254	141699	Computer Clearing	-	458.67	458.67		(18.46) [1]	440.21		440.21	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		15,070,378.19	

- [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
- [D]- Company's Anotated reager amounts for test year ended March
 [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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		CWS - NC Uniform - Water		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	142201	Acc Dep - Organization	(186,775.17)	(42,000.77)	(228,775.94)		-	(228,775.94)		(228,775.94)
2	142202	Acc Dep - Franchises	(15,104.39)	(41,258.91)	(56,363.30)	-	-	(56,363.30)		(56,363.30)
3	142203	Acc Dep - Struct and Improv General Plant	(83,664.37)	(733.42)	(84,397.79)	-	-	(84,397.79)		(84,397.79)
4	142204	Acc Dep - Struct and Improv Service Supplies	(1,118,835.31)	(14,201.25)	(1,133,036.56)	-	-	(1,133,036.56)		(1,133,036.56)
5	142205	Acc Dep - Struct and Improv Water Treat Plt	(268,112.44)	(9,057.26)	(277,169.70)	-	-	(277,169.70)		(277,169.70)
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	25,196.49	(1,060.19)	24,136.30	-	-	24,136.30		24,136.30
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 Dis	-	-	-	-	-	-		-
12	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-		-
13	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-		-
14	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-		-
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	(62,319.04)	(332,838.92)	(395,157.96)	-	13,051.69 [1]	(382,106.27)		(382,106.27)
21	142221	Acc Dep - Collecting Reservoirs	2,967.08	- '	2,967.08	-		2,967.08		2,967.08
22	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-		-
23	142223	Acc Dep - Wells and Springs	(5,611,389.38)	(87,784.28)	(5,699,173.66)	-	-	(5,699,173.66)		(5,699,173.66)
24	142224	Acc Dep - Infiltration Gallery	(11,900.06)	- '	(11,900.06)	-	-	(11,900.06)		(11,900.06)
25	142225	Acc Dep - Supply Mains	(56,585.01)	(47.08)	(56,632.09)	-	-	(56,632.09)		(56,632.09)
26	142226	Acc Dep - Power Generation Equipment	(66,854.84)	` - '	(66,854.84)	_	-	(66,854.84)		(66,854.84)
27	142227	Acc Dep - Electric Pump Equip Src Pump	(1,525,170.74)	(3,490.98)	(1,528,661.72)	_	-	(1,528,661.72)		(1,528,661.72)
28	142228	Acc Dep - Electric Pump Equip WTP	(1,946,559.35)	(109,073.16)	(2,055,632.51)	_	-	(2,055,632.51)		(2,055,632.51)
29	142229	Acc Dep - Electric Pump Equip Trans Dist	(1,841,330.68)	(2,534.48)	(1,843,865.16)	-	-	(1,843,865.16)		(1,843,865.16)
30	142230	Acc Dep - Water Treatment Equipment	(668,019.41)	(73,479.39)	(741,498.80)	_	-	(741,498.80)		(741,498.80)
31	142231	Acc Dep - Dist Resv and Standpipes	(1,778,539.80)	(253,384.94)	(2,031,924.74)	_	-	(2,031,924.74)		(2,031,924.74)
32	142232	Acc Dep - Trans and Distr Mains	(6,274,765.26)	(77,760.23)	(6,352,525.49)	_	-	(6,352,525.49)		(6,352,525.49)
33	142233	Acc Dep - Service Lines	(1,318,327.66)	(54,391.71)	(1,372,719.37)	_	-	(1,372,719.37)		(1,372,719.37)
34	142234	Acc Dep - Meters	(1,387,947.46)	(97,079.08)	(1,485,026.54)	_	_	(1,485,026.54)		(1,485,026.54)
35	142235	Acc Dep - Meter Installations	(647,798.47)	(226.78)	(648,025.25)	_	_	(648,025.25)		(648,025.25)
36	142236	Acc Dep - Hydrants	(307,905.36)	(214.31)	(308,119.67)	_	_	(308,119.67)		(308,119.67)
37	142237	Acc Dep - Backflow Prevention Devices	(101.04)	-	(101.04)	_	-	(101.04)		(101.04)
38	142238	Acc Dep - Power Gen Equip Coll Plt	-	_	-	_	_	-		-
39	142239	Acc Dep - Power Gen Equip Pump Plt	-	_	_	_	_	_		_
40	142240	Acc Dep - Power Gen Equip Treat Plt	-	_	_	_	_	_		_
41	142241	Acc Dep - Sewer Force Main	_	_	_	_	-	_		_
42	142242	Acc Dep - Sewer Gravity Main	-	_	_	_	-	_		_
43	142243	Acc Dep - Manholes	-	_	_	_	_	_		_
44	142244	Acc Dep - Special Collection Structures	_	_	_	_	-	_		_
45	142245	Acc Dep - Service to Customers	-	_	_	_	_	_		_
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	_	_	_	_	_	_		_
J_	112202									

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		CWS - NC Uniform - Water		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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	(6,977.61)	-	(6,977.61)	-	-	(6,977.61)		(6,977.61)
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 P.	-	-	-	-	-	-		-
68	142268	Acc Dep - Other and Misc Equip Source Supp	-	(80.18)	(80.18)	-	-	(80.18)		(80.18)
69	142269	Acc Dep - Other and Misc Equip WTP	(1,439.32)	(490.65)	(1,929.97)	-	-	(1,929.97)		(1,929.97)
70	142270	Acc Dep - Other and Misc Equip Trans Dist	` - '	/	′	-	-			
71	142271	Acc Dep - Other Tangible Plant	(24.60)	(519,894.59)	(519,919.19)	-	-	(519,919.19)		(519,919.19)
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	(11,545.00)	_	(11,545.00)	-	_	(11,545.00)		(11,545.00)
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	142301	Acc Dep - Building Acc Dep - Leasehold Improvement		-	-	_	-	-		-
97	142302	Acc Dep - Deaselold Improvement Acc Dep - Office Furniture	(64,894.01)	(344,709.83)	(409,603.84)	_	6,574.67 [1]	(403,029.16)		(403,029.16)
98	142303	Acc Dep - Office Equipment	(04,074.01)	(544,707.03)	(407,003.04)	_	0,074.07 [1]	(403,023.10)		(400,027.10)
99	142304	Acc Dep - Stores Equipment	132.91	-	132.91	-	-	132.91		132.91
100	142305	Acc Dep - Stores Equipment Acc Dep - Lab Equipment	(33,006.38)	(62,655.67)	(95,662.05)		-	(95,662.05)		(95,662.05)
101	142307	Acc Dep - Rental Equipment	(33,000.36)	(02,033.07)	(93,002.03)		-	(93,002.03)		(90,002.00)
	112007									

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Accumulated Depreciation

		CWS - NC Uniform - Water				Direct	Allocated	Total		
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
102	142308	Acc Dep - Tool Shop Equipment	(239,512.70)	(363,692.57)	(603,205.27)	-	98.68 [1]	(603,106.59)		(603,106.59)
103	142309	Acc Dep - Power Operated Equipment	(140,499.64)	(50.03)	(140,549.67)	-	-	(140,549.67)		(140,549.67)
104	142310	Acc Dep - Communications Equipment	(123,003.25)	(162,542.95)	(285,546.20)	-	1,797.38 [1]	(283,748.82)		(283,748.82)
105	142311	Acc Dep - Misc Equipment	(56,277.96)	(3,796.66)	(60,074.62)	-	-	(60,074.62)		(60,074.62)
106	142401	Acc Dep - Vehicles	-	(1,346,741.33)	(1,346,741.33)	-	213.91 [1]	(1,346,527.42)		(1,346,527.42)
107	142501	Acc Dep - Computer Hardware	-	(0.88)	(0.88)	-	0.04 [1]	(0.84)		(0.84)
108	142502	Acc Dep - Desktop/Laptop Computers	-	(143.42)	(143.42)	-	6.42 [1]	(137.00)		(137.00)
109	142503	Acc Dep - Mainframe Computers	-	(138,155.60)	(138,155.60)	-	4,949.67 [1]	(133,205.93)		(133,205.93)
110	142504	Acc Dep - Mini Comp Wtr	(448.35)	(992,650.22)	(993,098.57)	-	31,494.88 [1]	(961,603.69)		(961,603.69)
111	142601	Acc Dep - Computer Software	_ ·	(2,461.50)	(2,461.50)	-	110.21 [1]	(2,351.29)		(2,351.29)
112	142602	Acc Dep - Comp Systems	-	(2,844,040.05)	(2,844,040.05)	-	124,661.31 [1]	(2,719,378.74)		(2,719,378.74)
113	142603	Acc Dep - Micro Systems	-	(67,990.05)	(67,990.05)	-	2,560.67 [1]	(65,429.38)		(65,429.38)
114	142701	Acc Dec - Salvage	-	-	-	-	-	-		-
115	142702	Cost of Removal	-	-	-	-	-	-		-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-		-
117		Per Books Adjustment	-	-	-	-	-	-		-
118		Total Water Plant	(25,827,337.58)	(8,050,713.30)	(33,878,050.88)		185,519.54	(33,692,531.34)		(33,692,531.34)

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

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		CWS - NC Uniform - Sewer		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
119	142201	Acc Dep - Organization	900,815.97	-	900,815.97	-	-	900,815.97		900,815.97
120	142202	Acc Dep - Franchises	(106,880.29)	-	(106,880.29)	-	-	(106,880.29)		(106,880.29)
121	142203	Acc Dep - Struct and Improv General Plant	(536,747.42)	-	(536,747.42)	-	-	(536,747.42)		(536,747.42)
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	(5,695.49)	(259.16)	(5,954.65)	-	-	(5,954.65)		(5,954.65)
126	142208	Acc Dep - Struct and Improv Pump Plant	(1,701,727.21)	(5,544.93)	(1,707,272.14)	-	-	(1,707,272.14)		(1,707,272.14)
127	142209	Acc Dep - Struct and Improv Treatment Plant	(3,284,300.65)	-	(3,284,300.65)	-	-	(3,284,300.65)		(3,284,300.65)
128	142210	Acc Dep - Struct and Improv Reclaim WTP	(842.58)	(190.24)	(1,032.82)	-	-	(1,032.82)		(1,032.82)
129	142211	Acc Dep - Struct and Improv Reclaim Wtr Dis	(79,005.28)	-	(79,005.28)	-	-	(79,005.28)		(79,005.28)
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	(19,071.25)	(187,290.76)	(206,362.01)	-	7,751.30	1] (198,610.71)		(198,610.71)
139	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-	-		-
140	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-		-
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	-	(2,484.20)	(2,484.20)	-	-	(2,484.20)		(2,484.20)
150	142232	Acc Dep - Trans and Distr Mains	-	(5,490.46)	(5,490.46)	-	-	(5,490.46)		(5,490.46)
151	142233	Acc Dep - Service Lines	(12.47)	-	(12.47)	-	-	(12.47)		(12.47)
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	(30,493.25)	-	(30,493.25)	-	-	(30,493.25)		(30,493.25)
157	142239	Acc Dep - Power Gen Equip Pump Plt	(29,494.01)	-	(29,494.01)	-	-	(29,494.01)		(29,494.01)
158	142240	Acc Dep - Power Gen Equip Treat Plt	(114,392.40)	-	(114,392.40)	-	-	(114,392.40)		(114,392.40)
159	142241	Acc Dep - Sewer Force Main	(1,371,311.06)	(8,599.15)	(1,379,910.21)	-	-	(1,379,910.21)		(1,379,910.21)
160	142242	Acc Dep - Sewer Gravity Main	(7,061,321.44)	(104,738.71)	(7,166,060.15)	-	-	(7,166,060.15)		(7,166,060.15)
161	142243	Acc Dep - Manholes	(50,161.53)	(3,633.37)	(53,794.90)	-	-	(53,794.90)		(53,794.90)
162	142244	Acc Dep - Special Collection Structures	229.48	- 1	229.48	-	-	229.48		229.48
163	142245	Acc Dep - Service to Customers	130,917.48	-	130,917.48	-	-	130,917.48		130,917.48
164	142246	Acc Dep - Flow Measure Devices	38,266.54	-	38,266.54	-	-	38,266.54		38,266.54
165	142247	Acc Dep - Flow Measure Install	(302.31)	-	(302.31)	-	-	(302.31)		(302.31)
166	142248	Acc Dep - Receiving Wells	18,715.60	-	18,715.60	-	-	18,715.60		18,715.60

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		CWS - NC Uniform - Sewer		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
<u> </u>		·	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
167	142249	Acc Dep - Pumping Equip Pump Plt	(700,584.31)	(5,160.89)	(705,745.20)		-	(705,745.20)		(705,745.20)
168	142250	Acc Dep - Pumping Equip Reclaim WTP	(1,566.60)	` - ′	(1,566.60)	-	-	(1,566.60)		(1,566.60)
169	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(23,055.94)	-	(23,055.94)	-	-	(23,055.94)		(23,055.94)
170	142252	Acc Dep - Treat/Disp Equip Lagoon	(242,177.50)	(97.90)	(242,275.40)	-	-	(242,275.40)		(242,275.40)
171	142253	Acc Dep - Treat/Disp Equip Trt Plt	(7,298,544.85)	(289,566.42)	(7,588,111.27)	-	-	(7,588,111.27)		(7,588,111.27)
172	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	(2,554.42)	-	(2,554.42)	-	-	(2,554.42)		(2,554.42)
173	142255	Acc Dep - Plant Sewers Treatment Plt	(1,032,239.10)	-	(1,032,239.10)	-	-	(1,032,239.10)		(1,032,239.10)
174	142256	Acc Dep - Plant Sewers Reclaim Wtr	(1,113.30)	(968.36)	(2,081.66)	-	-	(2,081.66)		(2,081.66)
175	142257	Acc Dep - Outfall Lines	3,383.59	-	3,383.59	-	-	3,383.59		3,383.59
176	142258	Acc Dep - Reservoirs	-	-	-	-	-	-		-
177	142259	Acc Dep - House Regulators	-	-	-	-	-	-		-
178	142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-		-
179	142261	Acc Dep - Reuse Services	-	-	-	-	-	-		-
180	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-		-
181	142263	Acc Dep - Reuse Dist Reservoirs	(795.12)	-	(795.12)	-	-	(795.12)		(795.12)
182	142264	Acc Dep - Reuse Transmission and Dist	(8,834.24)	-	(8,834.24)	-	-	(8,834.24)		(8,834.24)
183	142265	Acc Dep - Processing Plant	-	-	-	-	-	-		-
184	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-		-
185	142267	Acc Dep - Other and Misc Equip Intangible P	-	-	-	-	-	-		-
186	142268	Acc Dep - Other and Misc Equip Source Supp	-	-	-	-	-	-		-
187	142269	Acc Dep - Other and Misc Equip WTP	-	-	-	-	-	-		-
188	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-		-
189	142271	Acc Dep - Other Tangible Plant	25,867.58	-	25,867.58	-	-	25,867.58		25,867.58
190	142272	Acc Dep - Other Plant Collection	(3,166.84)	(3,101.59)	(6,268.43)	-	-	(6,268.43)		(6,268.43)
191	142273	Acc Dep - Other Plant Pump	(12,302.78)	(863.17)	(13,165.95)	-	-	(13,165.95)		(13,165.95)
192	142274	Acc Dep - Other Plant Treatment	(8,412.21)	(1,601.40)	(10,013.61)	-	-	(10,013.61)		(10,013.61)
193	142275	Acc Dep - Other Plant Reclaim Water Trt	-	(196.19)	(196.19)	-	-	(196.19)		(196.19)
194	142276	Acc Dep - Other Plant Reclaim Water Dist	(135.31)	-	(135.31)	-	-	(135.31)		(135.31)
195	142277	Acc Dep - Other Plant	-	-	-	-	-	-		-
196	142278	Acc Dep - Plant Alloc	(29,275.30)	-	(29,275.30)	-	-	(29,275.30)		(29,275.30)
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	-	-	-	-	-	-		-
213	142301	Acc Dep - Building	-	-	-	-	-	-		-
214	142302	Acc Dep - Leasehold Improvement	-			-				
215	142303	Acc Dep - Office Furniture	(21,574.95)	(199,411.83)	(220,986.78)	-	3,904.65 [1]	(217,082.13)		(217,082.13)

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Accumulated Depreciation

		CWS - NC Uniform - Sewer		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
216	142304	Acc Dep - Office Equipment	-	-	-	-	-	-		-
217	142305	Acc Dep - Stores Equipment	(1,222.65)	-	(1,222.65)	-	-	(1,222.65)		(1,222.65)
218	142306	Acc Dep - Lab Equipment	(11,411.26)	(37,210.73)	(48,621.99)	-	-	(48,621.99)		(48,621.99)
219	142307	Acc Dep - Rental Equipment	-	-	-	-	-	-		-
220	142308	Acc Dep - Tool Shop Equipment	(65,028.17)	(215,751.90)	(280,780.07)	-	58.61 [1]	(280,721.46)		(280,721.46)
221	142309	Acc Dep - Power Operated Equipment	31,223.57	(29.72)	31,193.85	-	-	31,193.85		31,193.85
222	142310	Acc Dep - Communications Equipment	(57,663.71)	(95,096.46)	(152,760.17)	-	1,067.45 [1]	(151,692.72)		(151,692.72)
223	142311	Acc Dep - Misc Equipment	(6,540.63)	(2,254.80)	(8,795.43)	-	-	(8,795.43)		(8,795.43)
224	142401	Acc Dep - Vehicles	-	(755,223.50)	(755,223.50)	-	127.04 [1]	(755,096.46)		(755,096.46)
225	142501	Acc Dep - Computer Hardware	-	(0.52)	(0.52)	-	0.03 [1]	(0.49)		(0.49)
226	142502	Acc Dep - Desktop/Laptop Computers	-	(80.13)	(80.13)	-	3.81 [1]	(76.32)		(76.32)
227	142503	Acc Dep - Mainframe Computers	-	(77,237.16)	(77,237.16)	-	2,939.57 [1]	(74,297.59)		(74,297.59)
228	142504	Acc Dep - Mini Comp Wtr	-	(554,950.47)	(554,950.47)	-	18,704.57 [1]	(536,245.90)		(536,245.90)
229	142601	Acc Dep - Computer Software	-	(1,376.13)	(1,376.13)	-	65.45 [1]	(1,310.68)		(1,310.68)
230	142602	Acc Dep - Comp Systems	-	(1,592,068.08)	(1,592,068.08)	-	74,035.41 [1]	(1,518,032.67)		(1,518,032.67)
231	142603	Acc Dep - Micro Systems	-	(38,010.45)	(38,010.45)	-	1,520.76 [1]	(36,489.69)		(36,489.69)
232	142701	Acc Dec - Salvage	-		-	-	-	- 1		
233	142702	Cost of Removal	-	-	-	-	-	-		-
234	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-		-
235		Per Books Adjustment	-	-	-	-	-	-		-
236		Total Sewer Plant	(22,770,538.02)	(4,188,488.78)	(26,959,026.80)	-	110,178.65	(26,848,848.15)	-	(26,848,848.15)

- 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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		ld Farms / Fairfield Harbour / Treasure Cove - V		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	142201	Acc Dep - Organization	(8,386.52)	(5,584.89)	(13,971.41)	-	-	(13,971.41)		(13,971.41)
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	(40.440)	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 7	142206	Acc Dep - Struct and Improv Trans Dist Plt	(4.30)	-	(4.30)	-	-	(4.30)		(4.30)
8	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-	-		-
8	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-	-		-
	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-		-
10	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-		-
11 12	142211	Acc Dep - Struct and Improv Reclaim Wtr Di	-	-	-	-	-	-		-
	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-	-		-
13	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-	-		-
14	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-	-		-
15 16	142215 142216	Acc Dep - Struct and Improv Distribution	-	-	-	-	-	-		-
17	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-	-		-
18	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-	-		-
19	142218	Acc Dep - Struct and Improv Municipal Acc Dep - Struct and Improv Biomass	-	-	-	-	-	-		-
20	142219		(6,908.13)	(40,382.73)	(47.200.86)	-	1 E04 EE [1]	(4E 70(21)		(4E 70(21)
20	142220	Acc Dep - Struct and Improv Office Acc Dep - Collecting Reservoirs	(6,908.13)	(40,382.73)	(47,290.86)	-	1,584.55 [1]	(45,706.31)		(45,706.31)
22	142221	Acc Dep - Conecting Reservoirs Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-		-
23	142222	Acc Dep - Lake, River, Other Intakes Acc Dep - Wells and Springs	(303,961.71)	-	(303,961.71)	-	-	(303,961.71)		(303,961.71)
24	142223	Acc Dep - Wells and Springs Acc Dep - Infiltration Gallery	(303,961.71)	-	(303,961.71)	-	-	(303,901.71)		(303,961.71)
25	142224	Acc Dep - Hillitation Gallery Acc Dep - Supply Mains	(2,440.00)	-	(2,440.00)	-	-	(2,440.00)		(2,440.00)
26	142226	Acc Dep - Supply Mains Acc Dep - Power Generation Equipment	(2,440.00)	-	(2,440.00)	-	-	(2,440.00)		(2,440.00)
27	142227	Acc Dep - Fower Generation Equipment 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 Sic Pump Acc Dep - Electric Pump Equip WTP	(201,075.17)	(24.92)	(201,075.17)	-	-	(201,075.17)		(201,075.17)
29	142229	Acc Dep - Electric Pump Equip W11 Acc Dep - Electric Pump Equip Trans Dist	19,502.76	(98.19)	19,404.57	-	-	19,404.57		19,404.57
30	142229	Acc Dep - Water Treatment Equipment	(16,574.35)	(90.19)	(16,574.35)	-	-	(16,574.35)		(16,574.35)
31	142231	Acc Dep - Water Treatment Equipment Acc Dep - Dist Resv and Standpipes	(255,952.19)	(602.22)	(256,554.41)	-	-	(256,554.41)		(256,554.41)
32	142232	Acc Dep - Dist kess and Standpipes Acc Dep - Trans and Distr Mains	(506,080.78)	(1,366.13)	(507,446.91)	-	-	(507,446.91)		(507,446.91)
33	142233	Acc Dep - Trans and Distribution Acc Dep - Service Lines	50,795.03	(121.56)	50,673.47	-	-	50,673.47		50,673.47
34	142234	Acc Dep - Service Lines Acc Dep - Meters	(58,956.26)	(144.01)	(59,100.27)	-	-	(59,100.27)		(59,100.27)
35	142235	Acc Dep - Meters Acc Dep - Meter Installations	(59,956.74)	(144.01)	(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)		(81,767.17)
37	142237	Acc Dep - Backflow Prevention Devices	(35.85)	(5.22)	(35.85)	_	_	(35.85)		(35.85)
38	142238	Acc Dep - Power Gen Equip Coll Plt	(55.55)	_	(55.55)	_	_	(00.00)		(00.00)
39	142239	Acc Dep - Power Gen Equip Pump Plt	_	_			_	_		_
40	142240	Acc Dep - Power Gen Equip Treat Plt		_		_	_	_		_
41	142241	Acc Dep - Sewer Force Main	_	_			_	_		
42	142242	Acc Dep - Sewer Gravity Main	_	_			_	_		
43	142243	Acc Dep - Manholes	_	_	_	_	_	_		_
44	142244	Acc Dep - Special Collection Structures	_	_			_	_		
45	142245	Acc Dep - Service to Customers		_		_	_	_		_
46	142246	Acc Dep - Service to Customers Acc Dep - Flow Measure Devices	-	-	-	-	-	-		-
47	142247	Acc Dep - Flow Measure Install	-	_	_	_	-	-		-
48	142248	Acc Dep - Flow Measure Install Acc Dep - Receiving Wells	-	-	_	_	-	-		_
49	142249	Acc Dep - Pumping Equip Pump Plt	-	-	_	_	-	-		_
50	142249	Acc Dep - Pumping Equip Fump Fit Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-		-
51	142251	Acc Dep - Pumping Equip Reciain WTF Acc Dep - Pumping Equip Rel Wtr Dist	-				-	_		
52	142251	Acc Dep - Tumping Equip Rei Wit Dist Acc Dep - Treat/Disp Equip Lagoon	-				-	_		
52	172202	The Dep Treaty Disp Equip Eugobit	_	-	-	=	-	-		

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	Bradfie	ld Farms / Fairfield Harbour / Treasure Cove - V	Vater	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
53	142253	Acc Dep - Treat/Disp Equip Trt Plt					-		1	
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 P		_	_	_	-	_		_
68	142268	Acc Dep - Other and Misc Equip Source Supp		_	_	_	-	_		_
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	_	_	_	_	_	_		_
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	(10/150.02)	_		_	_			
		1 T. F								

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Accumulated Depreciation

	Bradfield Farms/Fairfield Harbour/Treasure Cove - Water		Per Books -		Direct Per Books	Allocated	Total	Pro - Forma	Pro-Forma	
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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	- 1	(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)		(0.13)
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)		(18,121.92)
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)		(362,193.20)
113	142603	Acc Dep - Micro Systems	-	(9,213.99)	(9,213.99)	-	310.88 [1]	(8,903.11)		(8,903.11)
114	142701	Acc Dec - Salvage	-	` - ′	` - ′	-		/		` -
115	142702	Cost of Removal	-	-	-	-	-	-		-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-		-
117		Per Books Adjustment	-	-	-	-	-	-		-
118		Total Water Plant	(1,610,301.87)	(788,927.99)	(2,399,229.86)	-	22,523.19	(2,376,706.67)	-	(2,376,706.67)

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

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	Bradfie	ld Farms / Fairfield Harbour / Treasure Cove - S	Sewer	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
119	142201	Acc Dep - Organization	2,330.83		2,330.83			2,330.83		2,330.83
120	142202	Acc Dep - Franchises	(8,819.29)	-	(8,819.29)	-	-	(8,819.29)		(8,819.29)
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 Plan	(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 Di:	(571.41)	-	(571.41)	-	-	(571.41)		(571.41)
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	-	- 1	-	-	-			
140	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-		-
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)		(15,516.00)
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
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	-	-	-	-	-	-		-

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	Bradfield Farms/Fairfield Harbour/Treasure Cove - S		Sewer	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
167	142249	Acc Dep - Pumping Equip Pump Plt	(182,778.25)	i-1	(182,778.25)	i-1	i,	(182,778.25)	[-]	(182,778.25)
168	142250	Acc Dep - Pumping Equip Reclaim WTP	(352.82)	_	(352.82)	_	_	(352.82)		(352.82)
169	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(002.02)	_	(002.02)	_	_	(002.02)		(002.02)
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	(823)371.88)	_	(025)57 1.00)	_	_	(025)57 1.00)		(025)57 1.00)
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	(110,130.24)	(26.80)	(26.80)	_	_	(26.80)		(26.80)
175	142257	Acc Dep - Outfall Lines	(763.46)	(20.00)	(763.46)	_	_	(763.46)		(763.46)
176	142258	Acc Dep - Reservoirs	(703.40)	-	(703.40)	-	-	(703.40)		(703.40)
177	142259	Acc Dep - Reservoirs Acc Dep - House Regulators	-	-	-	-	-	-		-
178	142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-		-
179			-	-	-	-	-	-		-
	142261	Acc Dep - Reuse Services	-	-	-	-	-	-		-
180	142262	Acc Dep - Reuse Mtr/Installations	(770.50)	-	(770 50)	-	-	(770.50)		(EEO EO)
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		273.47
183	142265	Acc Dep - Processing Plant	-	-	-	-	-	-		-
184	142266	Acc Dep - Maintenance Structure and Improv		-	-	-	-	-		-
185	142267	Acc Dep - Other and Misc Equip Intangible P		-	-	-	-	-		-
186	142268	Acc Dep - Other and Misc Equip Source Supp	-	-	-	-	-	-		-
187	142269	Acc Dep - Other and Misc Equip WTP	-	-	-	-	-	-		-
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		969.63
191	142273	Acc Dep - Other Plant Pump	(512.63)	-	(512.63)	-	-	(512.63)		(512.63)
192	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-	-		-
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	_	-	-	-	-	-		-
213	142301	Acc Dep - Building		_	_	_	_	_		
213	142301	Acc Dep - Building Acc Dep - Leasehold Improvement	-	-	-	-	-	-		-
214	142302	Acc Dep - Leasenoid Improvement Acc Dep - Office Furniture	(542.44)	(21,015.03)	(21,557.47)	-	816.18 [1]	(20,741.30)		(20,741.30)
213	142303	Act Dep - Office ruffiture	(342.44)	(21,015.05)	(21,337.47)	-	010.10 [1]	(20,741.30)		(20,741.30)

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Accumulated Depreciation

	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books -		Direct Per Books	Allocated Per Books	Total	D F	D F
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
	· ·		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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	-		-	-	-			- 1
233	142702	Cost of Removal	-	-	-	-	-	-		-
234	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-		-
235		Per Books Adjustment	-	-	-	-	-	-		-
236		Total Sewer Plant	(2,509,947.42)	(797,481.61)	(3,307,429.03)		23,030.29	(3,284,398.75)		(3,284,398.75)

- 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

Line No.	CWS - NC Uniform - Water Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Total Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Maintenance expenses, less purchased water	2,425,631.15	594,819.39	3,020,450.54	(4,239.05) [2]	3,016,211.49	13,840.42 [2]	3,030,051.91
2	General expenses	3,009,534.78	4,666,994.69	7,676,529.47	424,671.63 [2]	8,101,201.10	(272,362.43) [2]	7,828,838.66
3	Total cash working capital expenses	5,435,165.93	5,261,814.08	10,696,980.01	420,432.58	11,117,412.59	(258,522.01)	10,858,890.58
4								
5	Cash Working Capital (Line 3 multiplied by 1/8)	679,395.74	657,726.76	1,337,122.50	52,554.07	1,389,676.57	(32,315.25)	1,357,361.32
6							, ,	
	CWS - NC Uniform - Sewer				Total	Total		
		Per Books -	Per Books -		Per Books	Per Books	Pro - Forma	Pro-Forma
Line No.	Description	Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
7	Maintenance expenses, less purchased sewer	3,218,833.47	324,230.76	3,543,064.23	(3,419.17) [2]	3,539,645.06	18,474.92 [2]	3,558,119.98
8	General expenses	1,128,460.49	2,614,298.22	3,742,758.71	733,510.23 [2]	4,476,268.93	244,841.84 [2]	4,721,110.78
9	Total cash working capital expenses	4,347,293.96	2,938,528.98	7,285,822.94	730,091.05	8,015,913.99	263,316.76	8,279,230.75
10								
11	Cash Working Capital (Line 11 multiplied by 1/8)	543,411.75	367,316.12	910,727.87	91,261.38	1,001,989.25	32,914.60	1,034,903.84

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

[F]- Sum of Column [C] & [D]

[F]- See Schedule B

[G]- Sum of Column [E] & [F]

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Cash Working Capital

	${\bf Bradfield \ Farms/Fairfield \ Harbour/Treasure \ Cove-Water}$	Per Books -	Per Books -		Total Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Description	Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Maintenance expenses, less purchased water	311,418.75	64,530.03	375,948.78	132.24 [2]	376,081.03	2,463.39 [2]	378,544.42
2	General expenses	166,745.18	622,986.43	789,731.61	44,310.33 [2]	834,041.94	112,588.36 [2]	946,630.30
3	Total cash working capital expenses	478,163.93	687,516.47	1,165,680.40	44,442.57	1,210,122.97	115,051.75	1,325,174.72
4								
5	Cash Working Capital (Line 3 multiplied by 1/8)	59,770.49	85,939.56	145,710.05	5,555.32	151,265.37	14,381.47	165,646.84
6								
	P. 46 14 F / F. 6 14 H / T / C C				Total	Total		
	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer	Per Books -	Per Books -		Per Books	Per Books	Pro - Forma	Pro-Forma
Line No.	Description	Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjustment	Proposed
Line No.	Description							
_	are a second	[A]	[B]	[C]	[D]	[E]	[F]	[G]
7	Maintenance expenses, less purchased sewer	320,604.30	62,582.14	383,186.44	(22.72) [2]	383,163.72	94.40 [2]	383,258.12
8	General expenses	183,226.40	634,244.49	817,470.89	76,009.93 [2]	893,480.82	86,375.85 [2]	979,856.68
9	Total cash working capital expenses	503,830.70	696,826.63	1,200,657.33	75,987.21	1,276,644.54	86,470.25	1,363,114.79
10								
11	Cash Working Capital (Line 11 multiplied by 1/8)	62,978.84	87,103.33	150,082.17	9,498.40	159,580.57	10,808.78	170,389.35

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

[F]- Sum of Column [C] & [D]

[F]- See Schedule B

[G]- Sum of Column [E] & [F]

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Contribution -In-Aid of Construction

		CWS - NC Uniform - Water	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
_	444000	ar. a ar	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	141899	CIAC-Clearing	(13,506.00)	(345.07)	(13,851.07)	-	-	(13,851.07)	-	(13,851.07)
2	271001	CIAC - Organization CIAC - Franchises	-	-	-	-	-	-	-	-
3 4	271002		(E1 402 E6)	-	(E1 400 E()	-	-	(E1 400 E()	-	(E1 400 E()
5	271003 271004	CIAC - Structure/Improvement Src Supply CIAC - Structure/Improvement WTP	(51,492.56) (43,000.00)	-	(51,492.56)	-	-	(51,492.56) (43,000.00)	-	(51,492.56) (43,000.00)
6	271004	CIAC - Structure/Improvement WTP CIAC - Structure/Improvement Trans Dist	(45,000.00)	-	(43,000.00)	-	-	(43,000.00)	-	(43,000.00)
7	271005	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
8	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-
9	271007	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-	-	-	-
10	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	•
11	271010	CIAC - Structure/Improvement Reclaim WTP		-						
12	271011	CIAC - Structure/Improvement Generator Plant								
13	271012	CIAC - Power Generator Equipment COLL Plant								
14	271013	CIAC - Power Generator Equipment Treatment Plant		-						
15	271013	CIAC - Power Generator Equipment Reclaim WTP		-						
16	271014	CIAC - Power Generator Equipment Reclaim DIST		-						
17	271016	CIAC - Power Generator Equipment Pump Plant	_	_	_	_	-	_	-	_
18	271017	CIAC - Wells and Springs	(1,013,272.50)	-	(1,013,272.50)	_	-	(1,013,272.50)	-	(1,013,272.50)
19	271018	CIAC - Supply Mains		_	-	_	_	-	_	-
20	271019	CIAC - Electric Pump Equipment Src Pump	(27,158.27)	_	(27,158.27)	_	_	(27,158.27)	_	(27,158.27)
21	271020	CIAC - Electric Pump Equipment WTP	(86,987.46)	_	(86,987.46)	_	_	(86,987.46)	_	(86,987.46)
22	271021	CIAC - Electric Pump Equipment Trans Dist	(200,932.40)	_	(200,932.40)	_	_	(200,932.40)	_	(200,932.40)
23	271022	CIAC - Water Treatment Equipment	(47,680.50)	_	(47,680.50)	_	_	(47,680.50)	_	(47,680.50)
24	271023	CIAC - Dist Resv and S	(183,880.71)	_	(183,880.71)	_	_	(183,880.71)	_	(183,880.71)
25	271024	CIAC - Trans and Distr Mains	(2,850,862.18)	(56,962.40)	(2,907,824.58)	-	_	(2,907,824.58)	-	(2,907,824.58)
26	271025	CIAC - Service Lines	(268,291.28)	-	(268,291.28)	_	_	(268,291.28)	_	(268,291.28)
27	271026	CIAC - Meters	(25,400.00)	-	(25,400.00)	_	-	(25,400.00)	-	(25,400.00)
28	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-
29	271028	CIAC - Hydrants	(191,106.00)	(145,301.41)	(336,407.41)	-	-	(336,407.41)	-	(336,407.41)
30	271029	CIAC - Backflow Prevent D	(4,000.00)	- '	(4,000.00)	-	-	(4,000.00)	-	(4,000.00)
31	271030	CIAC - Collecting Reservo		-		-	-	-	-	-
32	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
33	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-
34	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
35	271034	CIAC - Misc Equipment	(164,749.50)	-	(164,749.50)	-	-	(164,749.50)	-	(164,749.50)
36	271035	CIAC - Other Tangible Plant	(17,618,818.27)	(889,927.00)	(18,508,745.27)	-	-	(18,508,745.27)	-	(18,508,745.27)
37	271036	CIAC - Tap Fee	(4,129,104.04)	-	(4,129,104.04)	-	-	(4,129,104.04)	-	(4,129,104.04)
38	271037	CIAC - Management Fee	(20,300.00)	-	(20,300.00)	-	-	(20,300.00)	-	(20,300.00)
39	271038	CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
40	271039	CIAC - Res Cap Fee	(39,250.00)	-	(39,250.00)	-	-	(39,250.00)	-	(39,250.00)
41	271040	CIAC - Plant Mod Fee	(815,483.00)	-	(815,483.00)	-	-	(815,483.00)	-	(815,483.00)
42	271041	CIAC - Plant Meter Fee	(228,819.16)	-	(228,819.16)	-	-	(228,819.16)	-	(228,819.16)
43	271042	CIAC - Sewer Force Main	-	-	-	-	-	-	-	-
44	271043	CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-
45	271044	CIAC - Manholes	-	-	-	-	-	-	-	-
46	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
47	271046	CIAC - Service to Customers	-	-	-	-	-	-	-	-
48	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
49	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
50	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
51	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
52	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
53	271052	CIAC - Laborator Equipment	-	-	-	-	-	-	-	-

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Contribution -In-Aid of Construction

		CWS - NC Uniform - Water				Direct	Allocated	Total		
			Per Books -	Per Books -	Total Per	Per Books	Per Books	Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		aria managaran ara	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
54	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-
55	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-
56	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-
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	_, 10,,	Total Gross CIAC - Water	(28,024,093.83)	(1,092,535.88)	(29,116,629.71)			(29,116,629.71)		(29,116,629.71)
0.			(25,021,050.00)	(2,2,2,000.00)	(2,,220,020,01)			(=:,::0,025:71)		(=:,:::3)023:71)

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Contribution -In-Aid of Construction

v: .v		CWS - NC Uniform - Water	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
02	252001	1 1 10110 0 : 1	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
82	272001	Acc Amort CIAC - Organization	-	50,770.21	50,770.21	-	-	50,770.21	-	50,770.21
83 84	272002	Acc Amort CIAC - Franchises	12,347.54	-	12,347.54	-	-	12,347.54	-	12,347.54
85 85	272003	Acc Amort CIAC - Structure/Improvement Src Supply	10,956.53	-		-	-	12,347.54	-	
	272004	Acc Amort CIAC - Structure/Improvement WTP	10,956.53	-	10,956.53	-	-	10,956.53	-	10,956.53
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	403,952.47	-	403,952.47	-	-	403,952.47	-	403,952.47
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-
100	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	15,965.92	-	15,965.92	-	-	15,965.92	-	15,965.92
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	24,506.56	-	24,506.56	-	-	24,506.56	-	24,506.56
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	118,126.61	-	118,126.61	-	-	118,126.61	-	118,126.61
103	272022	Acc Amort CIAC - Water Treatment Equipment	12,109.11	-	12,109.11	-	-	12,109.11	-	12,109.11
104	272023	Acc Amort CIAC - Dist Resv and S	44,497.73	-	44,497.73	-	-	44,497.73	-	44,497.73
105	272024	Acc Amort CIAC - Trans and Distr Mains	552,849.37	11,372.24	564,221.61	-	-	564,221.61	-	564,221.61
106	272025	Acc Amort CIAC - Service Lines	46,037.16	-	46,037.16	-	-	46,037.16	-	46,037.16
107	272026	Acc Amort CIAC - Meters	4,099.62	-	4,099.62	-	-	4,099.62	-	4,099.62
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-
109	272028	Acc Amort CIAC - Hydrants	45,953.75	67,081.19	113,034.94	-	-	113,034.94	-	113,034.94
110	272029	Acc Amort CIAC - Backflow Prevent D	3,038.04	-	3,038.04	-	-	3,038.04	-	3,038.04
111	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-
112	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
113	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-	-
114	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
115	272034	Acc Amort CIAC - Misc Equipment	39,505.89	-	39,505.89	-	-	39,505.89	-	39,505.89
116	272035	Acc Amort CIAC - Other Tangible Plant	8,860,497.71	372,999.24	9,233,496.95	-	-	9,233,496.95	-	9,233,496.95
117	272036	Acc Amort CIAC - Tap Fee	1,155,707.93	-	1,155,707.93	-	-	1,155,707.93	-	1,155,707.93
118	272037	Acc Amort CIAC - Management Fee	5,547.59	-	5,547.59	-	-	5,547.59	-	5,547.59
119	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
120	272039	Acc Amort CIAC - Res Cap Fee	6,573.67	-	6,573.67	-	-	6,573.67	-	6,573.67
121	272040	Acc Amort CIAC - Plant Mod Fee	191,967.78	-	191,967.78	-	-	191,967.78	-	191,967.78
122	272041	Acc Amort CIAC - Plant Meter Fee	42,162.92	-	42,162.92	-	-	42,162.92	-	42,162.92
123	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-
124	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-
125	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	-	-	-
126	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
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	-	_	-			_	_	_
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	_	-	-	-	-	_	-	_
		, r r								

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Contribution -In-Aid of Construction

		CWS - NC Uniform - Water	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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	-	-	-	-	-	-	-	-
147	272066	Acc Amort CIAC - Developer	-	-	-	-	-	-	-	-
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 Amoritization CIAC - Water	11,596,403.90	502,222.88	12,098,626.78		-	12,098,626.78	-	12,098,626.78
162		Net CIAC-Water (Line 20 plus Line 42)	(16,427,690)	(590,313)	(17,018,003)	-	-	(17,018,003)	-	(17,018,003)

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [G]- 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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		CWS - NC Uniform - Sewer	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Forma	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
163	141899	CIAC-Clearing	15,456.00	(204.93)	15,251.07	-	-	15,251.07	-	15,251.07
164	271001	CIAC - Organization	-	-	-	-	-	-	-	-
165	271002	CIAC - Franchises	-	-	-	-	-	-	-	-
166	271003	CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-
167	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
168 169	271005 271006	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
		CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	((11.0(0.11)	-	(644.060.44)
170	271007	CIAC - Structure/Improvement Pump Plant Ls	(644,068.41)	-	(644,068.41)	-	-	(644,068.41)	-	(644,068.41)
171	271008	CIAC - Structure/Improvement Treatment Plant	(377,026.13)	-	(377,026.13)	-	-	(377,026.13)	-	(377,026.13)
172	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
173	271010	CIAC - Structure/Improvement Reclaim WTP	(14.150.445.60)	(4.040,400,00)	(45 400 444 (0)	-	-	(15 400 144 (0)	-	(15 400 144 (0)
174	271011	CIAC - Structure/Improvement Generator Plant	(14,159,445.69)	(1,262,699.00)	(15,422,144.69)	-	-	(15,422,144.69)	-	(15,422,144.69)
175	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-
176	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-
177	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
178	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-	-	-	-
179	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-
180	271017	CIAC - Wells and Springs	-	-	-	-	-	-	-	-
181	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-
182	271019	CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-
183	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-	-	-	-
184	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-
185	271022	CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-
186	271023	CIAC - Dist Resv and S	-	-	-	-	-	-	-	-
187	271024	CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-
188	271025	CIAC - Service Lines	-	-	-	-	-	-	-	-
189	271026	CIAC - Meters	-	-	-	-	-	-	-	-
190	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-
191	271028	CIAC - Hydrants	-	-	-	-	-	-	-	-
192	271029	CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-
193	271030	CIAC - Collecting Reservo	-	-	-	-	-	-	-	-
194	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
195	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-
196	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
197	271034	CIAC - Misc Equipment	-	-	-	-	-	-	-	-
198	271035	CIAC - Other Tangible Plant	372.00	-	372.00	-	-	372.00	-	372.00
199	271036	CIAC - Tap Fee	(3,297,071.38)	-	(3,297,071.38)	-	-	(3,297,071.38)	-	(3,297,071.38)
200	271037	CIAC - Management Fee	(10,000.00)	-	(10,000.00)	-	-	(10,000.00)	-	(10,000.00)
201	271038	CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
202	271039	CIAC - Res Cap Fee	-	-	-	-	-	-	-	-
203	271040	CIAC - Plant Mod Fee	(6,067,906.17)	-	(6,067,906.17)	-	-	(6,067,906.17)	-	(6,067,906.17)
204	271041	CIAC - Plant Meter Fee	(283.33)	-	(283.33)	-	-	(283.33)	-	(283.33)
205	271042	CIAC - Sewer Force Main	(167,394.06)	-	(167,394.06)	-	-	(167,394.06)	-	(167,394.06)
206	271043	CIAC - Sewer Gravity Main	(2,003,553.11)	-	(2,003,553.11)	-	-	(2,003,553.11)	-	(2,003,553.11)
207	271044	CIAC - Manholes	(276,042.42)	-	(276,042.42)	-	-	(276,042.42)	-	(276,042.42)
208	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
209	271046	CIAC - Service to Customers	(253,491.38)	-	(253,491.38)	-	-	(253,491.38)	-	(253,491.38)
210	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
211	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
212	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
213	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
214	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
215	271052	CIAC - Laborator Equipment	-	-	-	-	-	-	-	-

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		CWS - NC Uniform - Sewer				Direct	Allocated	Total	_	
** **		D	Per Books -	Per Books -	Total Per	Per Books	Per Books	Per Books	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Forma	Proposed
216	271053	CIAC - Treatment/Disp Equipment Lagoon	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
217	271053	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	-	44,800.00	-	-	44,800.00	-	44,800.00
218	271054	CIAC - Treatment/Disp Equipment Reclaim WTP	44,800.00	-	44,000.00	-	-	44,000.00	-	44,000.00
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
220	271056	CIAC - Sewer Treatment Flant CIAC - Outfall Lines	-	-	-	-	-	-	-	-
221	271057	CIAC - Outrain Lines CIAC - Stores Equipment	-	-	-	-	-	-	-	-
222	271058	CIAC - Stores Equipment CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
223	271059	CIAC - Fower Operated Equipment CIAC - Communication Equipment	-	-	-	-	-	-	-	-
224	271060	CIAC - Communication Equipment CIAC - Reuse Services	-	-	-	-	-	-	-	-
225	271061	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
226	271062	CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
227	271063	CIAC - Reuse Transmission CIAC - Capital	-	-	-	-	-	-	-	-
228	271064	CIAC - Capital CIAC - Commercial Concession	-	-	-	-	-	-	-	-
229	271065	CIAC - Continercial Concession CIAC - Developer	-	-	-	-	-	•	-	•
230	271066	CIAC - Developer CIAC - Post Oct 97	-	-	-	-	-	-	-	-
231	271067	CIAC - Post Oct 97 CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
231	271069	CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
232	271069	CIAC - Old-10 Tear (Taxable)	-	-	-	-	-	-	-	-
234	271070	CIAC - Old Flatti CIAC - Estimates Only	-	-	-	-	-	-	-	-
235	271071	CIAC - Estimates Only CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-
236	271072	CIAC - Unallocated - Non-taxable CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-
237	271073	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
238	271074	CIAC - Utility Reloc/Taxable CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
239	271075	CIAC - Residential	-	-	-	-	-	-	-	-
239	271076		-	-	-	-	-	-	-	-
	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-
241 242	271078	CIAC - BC Hydro Grant CIAC - Land	-	-	-	-	-	-	-	-
242	2/10/9	Total Gross CIAC - Sewer	(27,195,654.08)	(1,262,903.93)	(28,458,558.01)			(28,458,558.01)		(28,458,558.01)
243		Total Gloss CIAC - Sewer	(27,195,654.08)	(1,202,903.93)	(20,400,008.01)			(20,400,008.01)		(20,408,558.01)

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		CWS - NC Uniform - Sewer	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Forma	Proposed
244	272001	Acc Amort CIAC - Organization	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
245	272001	Acc Amort CIAC - Organization Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	•
246	272002	Acc Amort CIAC - Franchises Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	•
247	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	•	-	•
248	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	•	-	•
249	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	•	-	•
250	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	172,919.67	-	172,919.67	-	-	172,919.67	-	172,919.67
251	272008	Acc Amort CIAC - Structure/Improvement Treat Plant Acc Amort CIAC - Structure/Improvement Treat Plant	100,755.43	-	100,755.43	-	-	100,755.43	-	100,755.43
252	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	100,755.45	-	100,755.45	-	-	100,733.43	-	100,733.43
253	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	•	-	•
254	272010	Acc Amort CIAC - Structure/Improvement Rectaint W11 Acc Amort CIAC - Structure/Improvement Generator Plant	7,635,204.91	421,424.99	8,056,629.90	-	-	8,056,629.90	-	8,056,629.90
255	272011	Acc Amort CIAC - Structure/ Improvement Generator Flant Acc Amort CIAC - Power Generator Equipment COLL Plant	7,033,204.91	421,424.99	0,030,029.90	-	-	0,000,029.90	-	0,000,029.90
256	272012	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-
257	272013	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
257 258	272014		-	-	-	-	-	-	-	-
258 259	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-
260	272017	Acc Amort CIAC - Power Generator Equipment Pump Plant Acc Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-
260	272017		-	-	-	-	-	-	-	-
262	272019	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-
		Acc Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-
263 264	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-
	272021 272022	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-
265		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	(128.34)	-	(128.34)	-	-	(128.34)	-	(128.34)
279	272036	Acc Amort CIAC - Tap Fee	981,515.69	-	981,515.69	-	-	981,515.69	-	981,515.69
280	272037	Acc Amort CIAC - Management Fee	3,721.64	-	3,721.64	-	-	3,721.64	-	3,721.64
281	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
282	272039	Acc Amort CIAC - Res Cap Fee		-		-	-		-	
283	272040	Acc Amort CIAC - Plant Mod Fee	1,650,038.51	-	1,650,038.51	-	-	1,650,038.51	-	1,650,038.51
284	272041	Acc Amort CIAC - Plant Meter Fee	9.30	-	9.30	-	-	9.30	-	9.30
285	272042	Acc Amort CIAC - Sewer Force Main	18,047.60	-	18,047.60	-	-	18,047.60	-	18,047.60
286	272043	Acc Amort CIAC - Sewer Gravity Main	372,300.85	-	372,300.85	-	-	372,300.85	-	372,300.85
287	272044	Acc Amort CIAC - Manholes	28,905.97	-	28,905.97	-	-	28,905.97	-	28,905.97
288	272045	Acc Amort CIAC - Special Coll Struc		-		-	-		-	
289	272046	Acc Amort CIAC - Service to Customers	34,332.54	-	34,332.54	-	-	34,332.54	-	34,332.54
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	(9,730.39)	-	(9,730.39)	-	-	(9,730.39)	-	(9,730.39)

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Contribution -In-Aid of Construction

		CWS - NC Uniform - Sewer	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Forma	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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 Amoritization CIAC - Sewer	10,987,893.38	421,424.99	11,409,318.37		-	11,409,318.37		11,409,318.37
324		Net CIAC- Sewer (Line 60 plus Line 73)	(16,207,760.70)	(841,478.94)	(17,049,239.64)	-	-	(17,049,239.64)	-	(17,049,239.64)

- [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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Line No.	Account	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water 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	141899	CIAC-Clearing	-	-	-	-	-	-	-	-
2	271001	CIAC - Organization	-	-	-	-	-	-	-	-
3	271002	CIAC - Franchises	-	-	-	-	-	-	-	-
4	271003	CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-
5	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
6	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
7	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
8	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-
9	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-	-	-	-
10	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
11	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-
12	271011	CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-
13	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-
14	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-
15	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
16	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-	-	-	-
17	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-
18	271017	CIAC - Wells and Springs		-	-	-	-	-	-	-
19	271018	CIAC - Supply Mains		-	-	_	-	-	-	-
20	271019	CIAC - Electric Pump Equipment Src Pump		-	-	_	-	-	-	-
21	271020	CIAC - Electric Pump Equipment WTP	_	_	_	_	_	_	_	_
22	271021	CIAC - Electric Pump Equipment Trans Dist	_	_	_	_	_	_	_	_
23	271022	CIAC - Water Treatment Equipment	_	-	_	_	_		-	_
24	271023	CIAC - Dist Resv and S								
25	271024	CIAC - Trans and Distr Mains	(25,920.27)		(25,920.27)			(25,920.27)		(25,920.27)
26	271025	CIAC - Service Lines	(24,247.27)		(24,247.27)			(24,247.27)		(24,247.27)
27	271026	CIAC - Meters	(24,247.27)		(24,247.27)			(24,247.27)		(24,247.27)
28	271027	CIAC - Meter Installations								
29	271028	CIAC - Hydrants	(7,158.34)	(61,306.59)	(68,464.93)			(68,464.93)		(68,464.93)
30	271029	CIAC - Backflow Prevent D	(7,130.34)	(01,500.55)	(00,404.23)			(00,404.23)		(00,404.23)
31	271030	CIAC - Collecting Reservo	_	_	-	_	_	_	_	_
32	271030	CIAC - Lake, River, Other	_	_	-	_	_	_	_	_
33	271031	CIAC - Office Structure	•	-	•	•	-	-	-	-
34	271032	CIAC - Office Structure CIAC - Office Furniture/Equipment	•	-	•	•	-	•	-	-
35	271033	CIAC - Office Furniture/ Equipment	-	-	-	-	-	-	-	-
36	271034		(1.711.200.71)	-	(1.711.200.71)	-	-	(1.711.200.71)	-	(1.711.200.71)
37	271035	CIAC - Other Tangible Plant CIAC - Tap Fee	(1,711,200.71)	-	(1,711,200.71)	-	-	(1,711,200.71)	-	(1,711,200.71)
38	271036		(315,459.86)	-	(315,459.86)	-	-	(315,459.86)	-	(315,459.86)
38 39	271037	CIAC - Management Fee CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
40 41	271039 271040	CIAC - Res Cap Fee CIAC - Plant Mod Fee	(110,435.00)	-	(110,435.00)	-	-	(110,435.00)	-	(110,435.00)
42	271040	CIAC - Plant Moter Fee		-		-	-		-	
42	271041		(12,725.00)	-	(12,725.00)	-	-	(12,725.00)	-	(12,725.00)
		CIAC - Sewer Force Main	-	-	-	-	-	-	-	-
44	271043	CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-
45	271044	CIAC - Manholes	-	-	-	-	-	-	-	-
46	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-
47	271046	CIAC - Service to Customers	-	-	-	-	-	-	-	-
48	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-
49	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-
50	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
51	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-
52	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-
53	271052	CIAC - Laborator Equipment	-	-	-	-	-	-	-	-

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		Bradfield Farms / Fairfield Harbour / Treasure Cove - Water	Per Books -	Per Books -	Total Per Books	Direct Per Books Adjustment	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated			Adjustment	Adjusted	Adjustment	Proposed
54	271053	CIAC - Treatment/Disp Equipment Lagoon	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
55	271053	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-
56	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-
57	271056	CIAC - Freatment Plant	-	-	•	-	-	-	-	-
58	271057	CIAC - Outfall Lines	-	-	•	-	-	-	-	-
59	271058	CIAC - Oddan Entes CIAC - Stores Equipment	-	-	•	-	-	-	-	-
60	271059	CIAC - Power Operated Equipment	-	-	•	-	-	-	-	-
61	271060	CIAC - Tower Operated Equipment CIAC - Communication Equipment	-	-	•	-	-	-	-	-
62	271061	CIAC - Reuse Services	-	-	•	-	-	-	-	-
63	271062	CIAC - Reuse Dist Reservoir	-	-	•	-	-	-	-	-
64	271063	CIAC - Reuse Transmission	-	-	•	-	-	-	-	-
65	271064	CIAC - Reuse Hanshission CIAC - Capital	-	-	•	-	-	-	-	-
66	271065	CIAC - Capital CIAC - Commercial Concession	-	-	•	-	-	-	-	-
67	271065	CIAC - Commercial Concession CIAC - Developer	-	-	-	-	-	-	-	-
68	271066	CIAC - Developer CIAC - Post Oct 97	-	-	-	-	-	-	-	-
69	271068	CIAC - Fost Oct 97 CIAC - New (Taxable)N	-	-	-	-	-	-	-	-
70	271069	CIAC - Old-10 Year (Taxable)	-	-	•	-	-	-	-	-
70	271070	CIAC - Old Plant	-	-	•	-	-	-	-	-
72	271070	CIAC - Old Flatti CIAC - Estimates Only	-	-	•	-	-	-	-	-
73	271071	CIAC - Unallocated - Non-taxable	-	-	•	-	-	-	-	-
74	271072	CIAC - Unallocated - Non-taxable CIAC - Unallocated - Taxable	-	-	•	-	-	-	-	-
75	271073	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-
76 76	271074	CIAC - Utility Reloc/Tori-taxable CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-
76	271075	CIAC - Othiny Reloc/ Taxable CIAC - Residential	-	-	-	-	-	-	-	-
78	271076	CIAC - Residential CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-
79	271077	CIAC - Concession CIAC E 15/ DF5 - 5C CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-
80	271078	CIAC - bC riyaro Grant CIAC - Land	-	-	-	-	-	-	-	-
81	2/10/9	Total Gross CIAC - Water	(2 207 146 45)	(61,306.59)	(2,268,453.04)			(2,268,453.04)		(2,268,453.04)
81		Total Gross CIAC - water	(2,207,146.45)	(01,306.39)	(2,200,455.04)			(2,208,455.04)		(2,200,455.04)

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Line No.	Account	Bradfield Farms/Fairfield Harbour/Treasure Cove - Water 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]
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	-	2,505.42
107	272026	Acc Amort CIAC - Meters	-	-	-	-	-	-	-	-
108	272027	Acc Amort CIAC - Meter Installations	024.42	20.202.27	20 227 70	-	-	20 227 70	-	20, 227, 70
109 110	272028	Acc Amort CIAC - Hydrants	924.42	28,303.36	29,227.78	-	-	29,227.78	-	29,227.78
110	272029 272030	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-
111	272030	Acc Amort CIAC - Collecting Reservo Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
113	272031	Acc Amort CIAC - Lake, River, Other Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-	-
113	272032	Acc Amort CIAC - Office Structure Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
115	272033	Acc Amort CIAC - Office Furniture/ Equipment Acc Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-
116	272034	Acc Amort CIAC - Wisc Equipment Acc Amort CIAC - Other Tangible Plant	1,127,760.80	-	1,127,760.80	-	-	1,127,760.80	-	1,127,760.80
117	272036	Acc Amort CIAC - Other Tangible Frant Acc Amort CIAC - Tap Fee	78,143.97	-	78,143.97	-	-	78,143.97	-	78,143.97
118	272037	Acc Amort CIAC - Nanagement Fee	70,143.57	-	70,143.57	-	-	70,143.97	-	70,140.97
119	272038	Acc Amort CIAC - Management Fee Acc Amort CIAC - Line Ext Fee	-	-	-		-			
120	272039	Acc Amort CIAC - Res Cap Fee								
121	272040	Acc Amort CIAC - Plant Mod Fee	28,673.82	-	28,673.82			28,673.82		28,673.82
122	272041	Acc Amort CIAC - Plant Meter Fee	907.96	-	907.96	_	_	907.96	-	907.96
123	272042	Acc Amort CIAC - Sewer Force Main	-	_	-	_	_	-	_	_
124	272043	Acc Amort CIAC - Sewer Gravity Main	_	_	_	_	_	_	_	_
125	272044	Acc Amort CIAC - Manholes	_	_	_	_	_	_	_	_
126	272045	Acc Amort CIAC - Special Coll Struc	_	-	_		_	_	_	
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	-	-	-	-	-	-	-	-
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-

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Contribution -In-Aid of Construction

		Bradfield Farms/Fairfield Harbour/Treasure Cove - Water	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]		[F]	[G]	[H]
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	-	-	-	-	-	-	-	-
147	272066	Acc Amort CIAC - Developer	-	-	-	-	-	-	-	-
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 Amoritization CIAC - Water	1,192,138.37	28,303.36	1,220,441.73		-	1,220,441.73		1,220,441.73
162		Net CIAC-Water (Line 20 plus Line 42)	(1,015,008)	(33,003)	(1,048,011)	-	-	(1,048,011)	-	(1,048,011)

- 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 Dased 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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Line No.	Account	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma	Pro-Forma Proposed
Line No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
163	141899	CIAC-Clearing	[A]	[D]	[C]	[D]	[E]	[F]	[G]	[H]
164	271001	CIAC - Organization	-	-	-	-	-	-	-	-
165	271001	CIAC - Grantzation CIAC - Franchises			-		-		-	
166	271002	CIAC - Francisces CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-
167	271003	CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
168	271004	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
169	271005	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-
170	271006	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-
171	271007	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-	-	-	-
171	271008	CIAC - Structure/Improvement Treatment Flant CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-
173	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	•	-	-
174	271010		/F FF4 002 270	-	(F FF4 002 27)	-	-	(F FF4 002 27)	-	/F FF4 0002 270
174	271011	CIAC - Structure/Improvement Generator Plant CIAC - Power Generator Equipment COLL Plant	(5,554,903.37)	-	(5,554,903.37)	-	-	(5,554,903.37)	-	(5,554,903.37)
175	271012		-	-	-	-	-	-	-	-
		CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-
177 178	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-
	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-	-	-	-
179	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-
180	271017	CIAC - Wells and Springs	-	-	-	-	-	-	-	-
181	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-
182	271019	CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-	-	-	-
183	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-	-	-	-
184	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-
185	271022	CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-
186	271023	CIAC - Dist Resv and S	-	-	-	-	-	-	-	-
187	271024	CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-
188	271025	CIAC - Service Lines	-	-	-	-	-	-	-	-
189	271026	CIAC - Meters	-	-	-	-	-	-	-	-
190	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-
191	271028	CIAC - Hydrants	-	-	-	-	-	-	-	-
192	271029	CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-
193	271030	CIAC - Collecting Reservo	-	-	-	-	-	-	-	-
194	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-
195	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-
196	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-
197	271034	CIAC - Misc Equipment	-	-	-	-	-	-	-	-
198	271035	CIAC - Other Tangible Plant	-	-	-	-	-	-	-	-
199	271036	CIAC - Tap Fee	(492,941.50)	-	(492,941.50)	-	-	(492,941.50)	-	(492,941.50)
200	271037	CIAC - Management Fee	- 1	-	-	-	-		-	-
201	271038	CIAC - Line Ext Fee	-	-	-	-	-	-	-	-
202	271039	CIAC - Res Cap Fee	(707,192.75)	-	(707,192.75)	-	-	(707,192.75)	-	(707,192.75)
203	271040	CIAC - Plant Mod Fee	(291,780.00)	-	(291,780.00)	-	-	(291,780.00)	-	(291,780.00)
204	271041	CIAC - Plant Meter Fee	- '	-	- '	-	-	- '	-	- 1
205	271042	CIAC - Sewer Force Main	-	-	-	-	-	-	-	-
206	271043	CIAC - Sewer Gravity Main	(59,811.45)	-	(59,811.45)	-	-	(59,811.45)	-	(59,811.45)
207	271044	CIAC - Manholes		_	- '	_	_		_	
208	271045	CIAC - Special Coll Struc	_	_	_	_	_	_	_	_
209	271046	CIAC - Service to Customers	_	_	_	_	_	_	_	_
210	271047	CIAC - Flow Measure Devices	_	_	-	_	_	_	_	_
211	271048	CIAC - Flow Measure Install	_	_	_	_	_	_	_	_
212	271049	CIAC - Pump Equipment Pump Plant								
213	271050	CIAC - Pump Equipment Reclaim Water	-	-		1			-	-
213	271050	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-		-	-
215	271051	CIAC - Laborator Equipment	-	-	-		-		-	-
213	27 1032	Care Europator Equipment	-	-	-	,	=	=	-	-

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		Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Forma	Proposed
Line No.	Account	Description		[B]					[G]	[H]
216	271053	CIAC - Treatment/Disp Equipment Lagoon	[A]	[D]	[C]	[D]	[E]	[F]	[G]	[H]
217	271053	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								
230	271067	CIAC - Post Oct 97								
231	271068	CIAC - New (Taxable)N	-						-	
232	271069	CIAC - Old-10 Year (Taxable)								
233	271070	CIAC - Old Plant								
234	271071	CIAC - Estimates Only								
235	271072	CIAC - Unallocated - Non-taxable								
236	271073	CIAC - Unallocated - Taxable								
237	271074	CIAC - Utility Reloc/Non-taxable								
238	271075	CIAC - Utility Reloc/Taxable								
239	271076	CIAC - Residential								
240	271077	CIAC - Concession CIAC ETS/DPS - SC								
241	271078	CIAC - BC Hydro Grant								
242	271079	CIAC - Land	-						-	
243	271077	Total Gross CIAC - Sewer	(7,106,629.07)		(7,106,629.07)			(7,106,629.07)		(7,106,629.07)
_13			(7,100,027.07)		(7,100,023.07)			(1)100/023.01)		(7,100,027.07)

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Line No.	Account	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
244	272001	Acc Amort CIAC - Organization								
245	272002	Acc Amort CIAC - Franchises	-	-	-	-		-	-	_
246	272003	Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	-
247	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-
248	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-
249	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-		-	-	_
250	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-		-	-	_
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	-	-	_	_	_	-	_	_
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	100,771.00		-			100,771.00		100)// 1:00
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 - Prow Measure Install Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-
293	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	
293	272050	Acc Amort CIAC - Pump Equipment Reclaim Water Acc Amort CIAC - Pump Equipment Reclaim Dist		-	-		-	-		-
295	272052	Acc Amort CIAC - Laboratory Equipment		_	-		-			
296	272053	Acc Amort CIAC - Laboratory Equipment Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-		-			-
297	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	
231	272034	recommend prop equipment reatment rant	-	=	=	-	-	-	-	•

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Contribution -In-Aid of Construction

Line No.	Account	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma	Pro-Forma Proposed
Line No.	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
298	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	[24]	[10]	[c]	[2]	[-]	[±]	[0]	[11]
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 Amoritization CIAC - Sewer	3,258,550.11	-	3,258,550.11	-	-	3,258,550.11		3,258,550.11
324		Net CIAC- Sewer (Line 60 plus Line 73)	(3,848,078.96)	-	(3,848,078.96)	-	-	(3,848,078.96)	-	(3,848,078.96)

- [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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Advances -In-Aid of Construction

		CWS - NC Uniform - Water	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	280001	AIAC	-	(20,666.39)	(20,666.39)	-	-	(20,666.39)	-	(20,666.39)
2	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-
3		Total AIAC - Water		(20,666.39)	(20,666.39)	-	-	(20,666.39)		(20,666.39)
		CWS - NC Uniform - Sewer	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	280001	AIAC	-	(12,273.61)	(12,273.61)	-	-	(12,273.61)	-	(12,273.61)
5	280002	Acc Amort - AIAC	-	- '	- '	-	-	- '	-	- 1
6		Total AIAC - Sewer	_	(12,273.61)	(12,273.61)	-	-	(12,273.61)		(12,273.61)

- [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

- [B]- Company's Allocated ledger amounts for test year ended March [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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Advances -In-Aid of Construction

	Bradfield Far	ms / Fairfield Harbour / Treas	sure Cove - Water			Direct	Allocated	Total		
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	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 Far	ms / Fairfield Harbour / Treas	ure Cove - Sewer Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		-	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	280001	AIAC	-	-	-	-	-	-	-	-
5	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-
6		Total AIAC - 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
- [B]- Company's Allocated ledger amounts for test year ended March [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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Accumulated Deferred Income Tax

Line No.	Account	CWS - NC Uniform - Water 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		State	91.05	(646,466.07)	(646,375.02)	109,241.18 [3]	-	(537,133.84)	-	(537,133.84)
2		Federal	6,517.88	(3,074,965.40)	(3,068,447.52)	722,222.47 [3]	-	(2,346,225.05)	-	(2,346,225.05)
3						-	(490.00) [1]	(490.00)	-	(490.00)
4		Total ADIT - Water	6,608.93	(3,721,431.47)	(3,714,822.54)	831,463.65	(490.00)	(2,883,848.89)	-	(2,883,848.89)
		CWS - NC Uniform - Sewer	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5		State	[A]	[B] (363,854.68)	[C] (363,854.68)	[D] 44,861.90 [3]	[E]	[F] (318,992.78)	[G]	[H] (318,992.78)
5 6		State Federal					[E] - -	[F] (318,992.78) (3,069,986.39)		
5 6 7			-	(363,854.68)	(363,854.68)	44,861.90 [3]	[E] - - (291.00) [1]	, ,		(318,992.78)

- [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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Accumulated Deferred Income Tax

	Bradfield Far	ms / Fairfield Harbour / Treas	ure Cove - Water			Direct	Allocated	Total		
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
Effic 140.	- Incount	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	[0]	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		(000)	(000,11100)		(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)
	Bradfield Far	ms/Fairfield Harbour/Treas	ure Cove - Sewer Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		•	[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)
		Total ADIT - Sewer		(352,309.48)	(352,309.48)	(427,921.83)	(61.00)	(780,231.31)		(780,231.31)

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

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Customer Deposits

		CWS - NC Uniform - Water		Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	231001	Customer Deposits	-	(169,267.80)	(169,267.80)	-	-	(169,267.80)	-	(169,267.80)
2	231002	Meter Deposits	-	-	- 1	-	-	- '	-	<u>-</u>
3	231003	Customer Refunds	2,854.49	(11,896.46)	(9,041.97)	-	-	(9,041.97)	-	(9,041.97)
4										
5		Total Customer Deposit - Water	2,854.49	(181,164.26)	(178,309.77)	-		(178,309.77)	-	(178,309.77)
		CWS - NC Uniform - Sewer		Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	231001	Customer Deposits	-	(92,622.70)	(92,622.70)	-	-	(92,622.70)	-	(92,622.70)
7	231002	Meter Deposits	-	-	-	-	-	-	-	-
0										
0	231003	Customer Refunds	-	(6,570.49)	(6,570.49)	-	-	(6,570.49)	-	(6,570.49)
9	231003	Customer Refunds Total Customer Deposit - Sewer	-	(6,570.49)	(99,193.19)	-	-	(99,193.19)	-	(6,570.49)

- [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
- [B]- Company's Allocated ledger amounts for test year ended March [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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Customer Deposits

	Bradfield	Farms/Fairfield Harbour/Treasure C	Cove - Water	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		· · · · · · · · · · · · · · · · · · ·	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	231001	Customer Deposits	-	(18,408.36)	(18,408.36)	-	-	(18,408.36)	-	(18,408.36)
2	231002	Meter Deposits	-	-	- 1	-	-	- '	-	- 1
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 C Description	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
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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)

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
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- [B]- Company's Allocated ledger amounts for test year ended March [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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Inventory

		CWS - NC Uniform - Water		Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	113101	Materials and Supplies	-	-	-	-	-	-	-	-
2	113102	Inventory	27,151.00	110,674.44	137,825.44	-	-	137,825.44	-	137,825.44
3	113103	Inventory Clearing - Freights Charge	s -	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
5		Total Inventory - Water	27,151.00	110,674.44	137,825.44	-		137,825.44		137,825.44
		CWS - NC Uniform - Sewer		Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	D D 1 D' (
		Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		Description	[A]	Allocated [B]	Books [C]	Adjustment [D]	Adjustment [E]	Adjusted [F]	Adjustment [G]	Proposed [H]
6	113101	Materials and Supplies								
6 7										
6 7 8	113101	Materials and Supplies Inventory Inventory Clearing - Freights Charge	[A] - 27,412.00	[B]	[C]			[F]		[H]
6 7 8 9	113101 113102	Materials and Supplies Inventory	[A] - 27,412.00	[B]	[C] - 93,140.71			[F]		[H]

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
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- [B]- Company's Allocated ledger amounts for test year ended March [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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Inventory

	Bradfield	Farms / Fairfield Harbour / Treasure Co	ve - Water	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[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
Line No.	Bradfield Account	Farms / Fairfield Harbour / Treasure Co Description	ve - 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
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[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

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
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- [B]- Company's Allocated ledger amounts for test year ended March [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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Gain on Sale & Flow Back Taxes

Line No.	Account	CWS - NC Uniform - Water 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 2	254001	Regulatory Liability	-	-	-	-	-	-	-	-
3		Total - Water		-						
Line No.	Account 254001	CWS - NC Uniform - Sewer Description Regulatory Liability	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		Total - 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]

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Gain on Sale & Flow Back Taxes

	Bradfield Far	ms/Fairfield Harbour/Trea	sure Cove - Water			Direct	Allocated	Total		
Line	Accoun			Per Books -		Per Books	Per Books	Per Books	Pro - Forma	Pro-Forma
No.	t	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	254001	Regulatory Liability								
2		, ,								
3		Total - Water	-	-			-	-		-
Line No.	Bradfield Far Accoun	ms/Fairfield Harbour/Trea	sure 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
140.	- <u>-</u>	Description		[B]	[C]	[D]		[F]		[H]
4 5	254001	Regulatory Liability	[A] -	[D] -	- [C]	[D] -	[E] -	[F] -	[G] -	_[n _j
6		Total - 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]

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Plant Acquistion Adjustment

		CWS - NC Uniform - Water		D D 1	T (1 P	Direct	Allocated	Total	D F	D F
Line No.	Accoun t	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
1 2	141901	Purchase Acquisition Adjustments	[A] (2,510,458.53)	[B] (1,711,049.96)	[C] (4,221,508.49)	[D]	[E]	[F] (4,221,508.49)	[G]	[H] (4,221,508.49)
3		Total Gross PAA - Water	(2,510,458.53)	(1,711,049.96)	(4,221,508.49)	-		(4,221,508.49)		(4,221,508.49)
5	142901	Acc Dep - Purchase Acquisition Adjustments	1,849,291.12	426,173.82	2,275,464.94	-		2,275,464.94		2,275,464.94
7		Total Acc Depreciation PAA - Water	1,849,291.12	426,173.82	2,275,464.94			2,275,464.94		2,275,464.94
8		Net PAA - Water (L3+L7)	(661,167)	(1,284,876)	(1,946,044)	-	-	(1,946,044)	-	(1,946,044)
	Accoun	CWS - NC Uniform - Sewer		Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Accoun t	CWS - NC Uniform - Sewer Description	Per Books - Direct	Allocated	Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
9	Accoun t		Per Books - Direct [A] (627,069.64)			Per Books	Per Books	Per Books		
9 10 11	t	Description	[A]	Allocated	Books [C]	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted [F]	Adjustment	Proposed [H]
9 10 11 12 13	t	Description Purchase Acquisition Adjustments	[A] (627,069.64)	Allocated [B]	Books [C] (627,069.64)	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted [F] (627,069.64)	Adjustment [G]	Proposed [H] (627,069.64)
9 10 11 12	141901	Description Purchase Acquisition Adjustments Total Gross PAA - Sewer	[A] (627,069.64) (627,069.64)	Allocated [B] -	Books [C] (627,069.64) (627,069.64)	Per Books Adjustment [D] -	Per Books Adjustment [E] -	Per Books Adjusted [F] (627,069.64)	Adjustment [G] -	Proposed [H] (627,069.64) (627,069.64)

- 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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Plant Acquistion Adjustment

	Bradf Accoun	ield Farms/Fairfield Harbour/Treasure Cove - V	Vater	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	t	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
1 2	141901	Purchase Acquisition Adjustments	[A] 608,215.54	[B] (784.12)	[C] 607,431.42	[D]	[E]	[F] 607,431.42	[G]	[H] 607,431.42
3		Total Gross PAA - Water	608,215.54	(784.12)	607,431.42			607,431.42		607,431.42
5	142901	Acc Dep - Purchase Acquisition Adjustments	(609,645.63)	168.14	(609,477.49)	-		(609,477.49)		(609,477.49)
7		Total Acc Depreciation PAA - Water	(609,645.63)	168.14	(609,477.49)	<u>-</u>		(609,477.49)		(609,477.49)
8		Net PAA - Water (L3+L7)	(1,430)	(616)	(2,046)	-	-	(2,046)	-	(2,046)
	Bradf Accoun	ield Farms/Fairfield Harbour/Treasure Cove - S	Sewer	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.		ield Farms / Fairfield Harbour / Treasure Cove - S	Sewer Per Books - Direct	Per Books - Allocated	Total Per Books				Pro - Forma Adjustment	Pro-Forma Proposed
9						Per Books	Per Books	Per Books		
9 10 11	Accoun	Description	Per Books - Direct [A]	Allocated	Books [C]	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted [F]	Adjustment	Proposed [H]
9 10	Accoun	Description Purchase Acquisition Adjustments	Per Books - Direct [A] 1,680,076.50	Allocated	Books [C] 1,680,076.50	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted [F] 1,680,076.50	Adjustment	Proposed [H] 1,680,076.50
9 10 11 12 13	Accoun t 141901	Description Purchase Acquisition Adjustments Total Gross PAA - Sewer	Per Books - Direct [A] 1,680,076.50 1,680,076.50	Allocated [B] -	Books [C] 1,680,076.50 1,680,076.50	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted [F] 1,680,076.50	Adjustment [G] -	Proposed [H] 1,680,076.50 1,680,076.50

- 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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Excess Book Value

		CWS - NC Uniform - Water		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1		Excess Book Value	-	-	-	-		-	-	-
2					<u> </u>			<u> </u>		
3		Total EBV - Water	-		-			-	-	-
4										
		CWS - NC Uniform - Sewer		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	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]

[[]F]- Amounts calculated based on company's supporting schedules [F]- 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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Excess Book Value

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

[[]F]- Amounts calculated based on company's supporting schedules [F]- 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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Cost Free Capital

		CWS - NC Uniform - Water		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
1 2	254001	Cost Free Capital-Water	[A] -	[B]	[C]	[D] (121,791.00) [4]	[E]	[F] (121,791.00)	[G] -	[H] (121,791.00)
3		Total Cost Free Capital - Water				(121,791.00)	-	(121,791.00)		(121,791.00)
		CWS - NC Uniform - Sewer		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
4 5	254001	Cost Free Capital-Sewer	[A] -	[B] -	[C] -	[D] (139,708.00) [4]	[E] -	[F] (139,708.00)	[G] -	[H] (139,708.00)
6		Total Cost Free Capital - Sewer		-	-	(139,708.00)	-	(139,708.00)		(139,708.00)

- [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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Cost Free Capital

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

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Average Tax Accrual

CWS - NC Uniform - Water

Line No.	Item	Per Books	Per Books Adjustment		Per Books Adjusted	Pro-Forma Adjustment		Pro-Forma Proposed
		[A]	[B]		[C]	[D]	-	[E]
1	Property taxes	223,631.08	-		223,631.08	-		223,631.08
2	Average accrual (L1 x 1/2)	111,816.00		_	111,816.00		_	111,816.00
3	Regulatory fee	26,564.73	(26,564.73)	[5]	-	25,925.49	[5]	25,925.49
4	Average accrual (L3 x 1/5)	5,313.00	(5,313.00)	[5]	<u>-</u>	5,185.10	[5]	5,185.10
5	Total tax accrual (L2 + L4)	117,129.00	(5,313.00)	-	111,816.00	5,185.10	-	117,001.10
	CWS - NC Uniform - Sewer							
Line No.	Item	Per Books	Per Books Adjustment		Per Books Adjusted	Pro-Forma Adjustment		Pro-Forma Proposed
		[A]	[B]		[C]	[D]	_	[E]
6	Property taxes	28,170.78	-		28,170.78	-		28,170.78
7	Average accrual (L6 x 1/2)	14,085.00		_	14,085.00		_	14,085.00
8	Regulatory fee	21,405.11	(21,405.11)	[5]	-	20,525.28	[5]	20,525.28
9	Average accrual (L8 x 1/5)	4,281.00	(4,281.00)	[5]	<u> </u>	4,105.06	[5]	4,105.06
10	Total tax accrual (L7 + L9)	18,366.00	(4,281.00)	-	14,085.00	4,105.06	-	18,190.06

- 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]

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Average Tax Accrual

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water

			Per Books		Per Books	Pro-Forma		Pro-Forma
Line No.	Item	Per Books	Adjustment		Adjusted	Adjustment		Proposed
		[A]	[B]	_	[C]	[D]		[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]	-	1,863.99	[5]	1,863.99
4	Average accrual (L3 x 1/5)	74.00	(74.00)	[5]	<u>-</u>	372.80	[5]	372.80
5	Total tax accrual (L2 + L4)	8,374.00	(74.00)	-	8,300.00	372.80		8,672.80

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer

Line No.	Item	Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment		Pro-Forma Proposed
	·	[A]	[B]	[C]	[D]	-	[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]	-	2,984.23	[5]	2,984.23
9	Average accrual (L8 x 1/5)	137.00	(137.00) [5]		596.85	[5]	596.85
10	Total tax accrual (L7 + L9)	1,511.00	(137.00)	1,374.00	596.85	-	1,970.85

- 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]

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Excess Deferred Income Taxes

	CWS - NC Uniform - Water				Direct	Allocated	Total		
Line		Per Books -	Per Books -	Total Per	Per Books	Per Books	Per Books	Pro - Forma	Pro-forma
No.	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Excess Deferred Taxes	-	-	-	(1,984,185.34) [6]	-	(1,984,185.34)	-	(1,984,185.34)
2	Total - Water	-	-	-	(1,984,185.34)	-	(1,984,185.34)	-	(1,984,185.34)
	CWS - NC Uniform - Sewer				Direct	Allocated	Total		
Line		Per Books -	Per Books -	Total Per	Per Books	Per Books	Per Books	Pro - Forma	Pro-forma
No.	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
3	Excess Deferred Taxes	-	-	-	(1,178,367.00) [6]	-	(1,178,367.00)	-	(1,178,367.00)
4	Total - Sewer	-			(1,178,367.00)	-	(1,178,367.00)		(1,178,367.00)

- [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
- [B]- Company's Allocated ledger amounts for test year ended March [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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Excess Deferred Income Taxes

Bradfi	eld Farms / Fairfield Harbour / Treasure Co	ve - Water			Direct	Allocated	Total		
Line		Per Books -	Per Books -	Total Per	Per Books	Per Books	Per Books	Pro - Forma	Pro-forma
No.	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Excess Deferred Taxes	-	-	-	(296,293.98) [6]	-	(296,293.98)	-	(296,293.98)
2	Total - Water		-	-	(296,293.98)	-	(296,293.98)		(296,293.98)
Bradfi Line	eld Farms/Fairfield Harbour/Treasure Co	ve - Sewer Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-forma
No.	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
3	Excess Deferred Taxes	-	-	-	(303,006.14) [6]	-	(303,006.14)	-	(303,006.14)
4	Total - Sewer		-	-	(303,006.14)	-	(303,006.14)		(303,006.14)

- [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
- [B]- Company's Allocated ledger amounts for test year ended March [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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Deferred Charges

Line		CWS - NC Uniform - Water	Per Books -	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
No.	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	170002	RCIP - Attorney Fees		874,023.08	874,023.08		(874,023.08) [7]			
2	170003	RCIP - Capitalized Time	-	776,025.78	776,025.78	-	(776,025.78) [7]	-	-	-
3	170004	RCIP - Administrative	1,500.00	149,205.95	150,705.95	(1,500.00) [7]	(149,205.95) [7]	-	-	-
4	170005	RCIP - Travel	-	31,344.74	31,344.74	_	(31,344.74) [7]	-	-	-
5	170006	RCIP - Consulting Fees	-	178,577.39	178,577.39		(178,577.39) [7]	-	-	-
6	170007	RCIP - Transfer to DEF	-	(2,007,131.20)	(2,007,131.20)	-	2,007,131.20 [7]	-	-	-
7	170008	Regulatory Assets Being Amortized	131,270.39	114,711.48	245,981.87	(131,270.39) [7]	(114,711.48) [7]	-	-	-
8	170009	Rate Case Being Amortized	-	1,156,290.10	1,156,290.10	- /	(1,156,290.10) [7]	-	694,443.00 [8]	694,443.00
9	170010	Misc Regulatory COMM EX	-	-	-	-		-		-
10	170011	Rate Case Accum Amort	(131,270.39)	(713,726.71)	(844,997.10)	131,270.39 [7]	713,726.71 [7]	-	(138,889.00) [8]	(138,889.00)
11		Total Net Deferred Rate Case Expense - Water	1,500.00	559,320.60	560,820.60	(1,500.00)	(559,320.60)	-	555,554.00	555,554.00
		·								
12	181001	Def Chgs - Landscaping	-	-				-		-
13	181002	Def Chgs - Tank Maint and Repair	1,897,692.25	244,478.44	2,142,170.69	(1,897,692.25) [7]	(244,478.44)	-	2,469,332.02 [9]	2,469,332.02
14	181003	Def Chgs - Relocation	_	1,089.41	1,089.41		(1,089.41)	-		
15	181004	Def Chgs - Attorney Fees	_			-	- '	_		_
16	181005	Def Chgs - Hurricane/Storm	1,700.39	-	1,700.39	(1,700.39) [7]		-		-
17	181006	Def Chgs - Other Water and Sewer	140.00	1,525.58	1,665.58	(140.00) [7]	(1,525.58) [7]	-		-
18	181007	Def Chgs - Multi Yr Testing	779,723.27	5,509.39	785,232.66	(779,723.27) [7]	(5,509.39) [7]	0.00		0.00
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	57,795.76	_	57,795.76	(57,795.76) [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	(1,531,756.12)	(123,220.24)	(1,654,976.36)	1,531,756.12 [7]	123,220.24 [7]	-	####### [9]	(1,826,340.60)
31	182003	Acc Amort - Def Chgs - Relocation	-	(546.95)	(546.95)		546.95 [7]	_		-
32	182004	Acc Amort - Def Chgs - Attorney Fees	_	-	-			_	_	_
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(1,700.39)	_	(1,700.39)	1,700.39 [7]	_	_	_	_
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	(16.32)	(953.52)	(969.84)	16.32 [7]	953.52 [7]	_	_	_
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(720,793.61)	(5,509.39)	(726,303.00)	720,793.61 [7]	5,509.39 [7]	(0.00)	_	(0.00)
36	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	(,)	.=0, [-]	-	-	_	-
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	(57,795.76)	_	(57,795.76)	57,795.76 [7]	_	_	_	_
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	(5.7.55.75)	_	(0.7.500)		_	_	-	-
45	102010	Total Net Other Deferred Charge	424,989.47	122,372.72	547,362.19	(424,989.47)	(122,372.72)	-	642,991.42	642,991.42
46		Total Net Deferred Charge - Water (L10+L29)	426,489.47	681,693.32	1,108,182.79	(426,489.47)	(681,693.32)	-	1,198,545.42	1,198,545.42

- 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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Deferred Charges

Line		CWS - NC Uniform - Sewer	Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
47	170002	RCIP - Attorney Fees		501,180.92	501,180.92		(501,180.92) [7]			
48	170003	RCIP - Capitalized Time	_	419,052.81	419,052.81		(419,052.81) [7]	_		_
49	170004	RCIP - Administrative	-	84,814.36	84,814.36		(84,814.36) [7]	_		-
50	170005	RCIP - Travel	_	17,298.27	17,298.27	-	(17,298.27) [7]	_		_
51	170006	RCIP - Consulting Fees	-	99,908.09	99,908.09	-	(99,908.09) [7]	-	-	-
52	170007	RCIP - Transfer to DEF	-	(1,121,039.51)	(1,121,039.51)		1,121,039.51 [7]	_		-
53	170008	Regulatory Assets Being Amortized	_	68,126.28	68,126.28	-	(68,126.28) [7]	_		_
54	170009	Rate Case Being Amortized	27,995.41	656,917.63	684,913.04	(27,995.41) [7]	(656,917.63) [7]	_	416,353.00 [8]	416,353.00
55	170010	Misc Regulatory COMM EX	-	-	-		-	_		-
56	170011	Rate Case Accum Amort	(27,995.41)	(413,494.26)	(441,489.67)	27,995.41 [7]	413,494.26 [7]	_	(83,271.00) [8]	(83,271.00)
57		Total Net Deferred Rate Case Expense - Sewer	-	312,764.60	312,764.60		(312,764.60)		333,082.00	333,082.00
		=					(0.13), 0.1100)			000,000.00
58	181001	Def Chgs - Landscaping	_	_	_					
59	181002	Def Chgs - Tank Maint and Repair	1,536,798.05	138,536.87	1,675,334.92	(1,536,798.05) [7]	(138,536.87) [7]			
60	181003	Def Chgs - Relocation	1,000,70.00	618.68	618.68	(1,000,70.00) [7]	(618.68) [7]			
61	181004	Def Chgs - Attorney Fees		-	-		(010.00) [7]			
62	181005	Def Chgs - Hurricane/Storm	318.64	_	318.64	(318.64) [7]				
63	181006	Def Chgs - Other Water and Sewer	510.01	852.93	852.93	(010.01) [7]	(852.93) [7]			
64	181007	Def Chgs - Multi Yr Testing		002.75	-		(002.55) [7]			
65	181008	Def Chgs - Sludge Hauling	7,500.00	93,918.66	101,418.66	(7,500.00) [7]	(93,918.66) [7]			
66	181009	Def Chgs - Power Wash	7,500.00	55,510.00	101,410.00	(7,500.00) [7]	(55,510.00) [7]			
67	181010	Def Chgs - TV Sewer Mains	-	-	=	_	-	_	-	-
68	181010	Def Chgs - I v Sewel Mains Def Chgs - Financing Fees	-	•	•	-		-	-	-
69	181012	Def Chgs - Customer Connections	-	-	•	-	-	-	-	-
70	181013	Def Chgs - Customer Relations	-	•	•	-		-	-	-
70 71	181013	Def Chgs - Customer Relations Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
72	181014		3,023,872.26	228,398.80	3,252,271.06	(3,023,872.26) [7]	(220 200 00) [7]	-	-	-
73	181016	Def Chas Debt Issues of Costs	3,023,072.20	220,390.00	3,232,271.00	(3,023,872.26) [7]	(228,398.80) [7]	-	-	-
73 74	181016	Def Char Classian	-	-	-	•	-	-	-	-
		Def Chg-Clearing	-	-	-	-	-	-	-	-
75 76	182001	Acc Amort - Def Chgs - Landscaping	(5(1.540.11)	(70.74(.00)	((22,405,42)	- F61 F40 11 FF 1	F0 F44 00 FF1	-	-	-
	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(561,749.11)	(70,746.32)	(632,495.43)	561,749.11 [7]	70,746.32 [7]	-	-	-
77	182003	Acc Amort - Def Chgs - Relocation	-	(315.42)	(315.42)	-	315.42 [7]	-	-	-
78 79	182004	Acc Amort - Def Chgs - Attorney Fees	(010.64)	-	(210 (4)	210.64 [7]	-	-	-	-
	182005	Acc Amort - Def Chgs - Hurricane/Storm	(318.64)	(F22,00)	(318.64)	318.64 [7]	- F22.00 FF1	-	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	-	(533.08)	(533.08)	-	533.08 [7]	-	-	-
81 82	182007	Acc Amort - Def Chgs - Multi Yr Testing	(7.500.00)	(02.010.66)	(101 410 (6)		00.010.66 [7]	-	-	-
	182008	Acc Amort - Def Chgs - Sludge Hauling	(7,500.00)	(93,918.66)	(101,418.66)	7,500.00 [7]	93,918.66 [7]	-	-	-
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	(2,192,282.63)	(204,037.27)	(2,396,319.90)	2,192,282.63 [7]	204,037.27 [7]	-	-	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	4 004 400 55		4 000 440 57		(00 555 40)			
91		Total Net Other Deferred Charge	1,806,638.57	92,775.19	1,899,413.76	(1,806,638.57)	(92,775.19)			
92		Total Deferred Charge - Sewer (L46+L69)	1,806,638.57	405,539.79	2,212,178.36	(1,806,638.57)	(405,539.79)	-	333,082.00	333,082.00

- 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]

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Deferred Charges

Line	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water ine Per Books - Pe					Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
No.	Account	Description	Direct	Allocated	Total Per 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		(===,====)	(=0.1,0.0=0.1)	_	,			
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		-	-		(100,000.20) [7]			-
10	170011	Rate Case Accum Amort		(88,034.24)	(88,034.24)		88,034.24 [7]		(16,710.00) [8]	(16,710.00)
11	170011	Total Net Deferred Rate Case Expense - Water		75,770.32	75,770.32		(75,770.32)		66.840.00	66,840.00
		=		70,770.02	70,770.02		(70,770.02)		00/010.00	00,010.00
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]		126,217.15 [9]	126,217.15
14	181003	Def Chgs - Relocation	100,007.00	110.28	110.28	(100,007.00) [7]	(110.28) [7]		120,217.10 [7]	120,217.10
15	181004	Def Chgs - Attorney Fees		-	110.20		(110.20) [7]			
16	181005	Def Chgs - Hurricane/Storm	2,765.16		2,765.16	(2,765.16) [7]				
17	181006	Def Chgs - Other Water and Sewer	2,705.10	206.75	206.75	(2,765.16) [7]	(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	181007	Def Chgs - Sludge Hauling	34,931.73	420.01	33,372.30	(34,931.73) [7]	(420.01) [7]	-	•	
20	181009	Def Chgs - Sludge Hadning Def Chgs - Power Wash	-	-	•	•	-	-	-	-
21	181010	Def Chgs - TV Sewer Mains	-	-	•	•	-	-	-	-
22	181010	Def Chgs - Financing Fees	-	-	-	-	•	-	•	
23	181011	Def Chgs - Financing Fees Def Chgs - Customer Connections	-	-	•	•	-	-	-	-
24	181012	Def Chgs - Customer Relations	-	-	-	-	•	-	•	
25	181013	Def Chgs - Customer Relations Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	•	-
26	181015	Def Chgs - Other	29,561.98	-	29,561.98	(29,561.98) [7]	•	-	•	
27	181015	Def Chgs - Other Def Chgs - Debt Issuance Costs	29,361.96	-	29,361.96	(29,361.96) [7]	-	-	•	-
28	181019	Def Chg-Clearing	-	-	-	-	-	-	•	-
29	182001		-	-	-	-	-	-	•	-
30	182001	Acc Amort - Def Chgs - Landscaping 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]	-	(51,849.35) [9]	(51,849.35)
31	182002		(92,769.66)	(36.76)	(36.76)	92,709.00 [7]		-	(51,649.55) [9]	(31,649.33)
32	182003	Acc Amort - Def Chgs - Relocation	-	, ,	(30.76)	-	36.76 [7]	-	-	-
33	182004	Acc Amort - Def Chgs - Attorney Fees	(2.7(5.1()	-	(2.7(5.1()	2.765.16 [7]	-	-	-	-
34	182006	Acc Amort - Def Chgs - Hurricane/Storm	(2,765.16)		(2,765.16)	2,765.16 [7]	100.00 [7]	-	-	-
	182006	Acc Amort - Def Chgs - Other Water and Sewer		(129.22)	(129.22)	20.212.10 [7]	129.22 [7]	-	-	-
35		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	(20 5 (4 00)	-	(00 514 00)	-	-	-	-	-
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	49.717.70	16 504 01	€ 200.61	(40.716.60)	(1/ 504.01)		74 267 90	74 267 00
45		Total Net Other Deferred Charge	48,716.60	16,584.01	65,300.61	(48,716.60)	(16,584.01)		74,367.80	74,367.80
46		Total Net Deferred Charge - Water (L10+L29)	48,716.60	92,354.33	141,070.93	(48,716.60)	(92,354.33)	-	141,207.80	141,207.80

- 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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Deferred Charges

Line	Bradfi	ield Farms / Fairfield Harbour / Treasure Cove - Sew	ver Per Books -	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-Forma
No.	Account	Description	Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
	- recount	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
47	170002	RCIP - Attorney Fees	[]	82,035.11	82,035.11	[2]	(82,035.11) [7]	1-1	[0]	[]
48	170002	RCIP - Capitalized Time	-	153,942.41	153,942.41		(153,942.41) [7]			
49	170003	RCIP - Administrative		10,864.17	10,864.17		(10,864.17) [7]			
50	170004	RCIP - Travel	25.92	3,065.12	3,091.04	(25.92) [7]	(3,065.12) [7]			
51	170006	RCIP - Consulting Fees	25.72	17,368.95	17,368.95	(23.52) [7]	(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	-	(207,021.00)	(207,021.00)	_	207,021.00 [7]	_	-	_
54	170009	Rate Case Being Amortized		165,304.99	165,304.99		(165,304.99) [7]	-	86,445.00 [8]	86,445.00
55	170009	Misc Regulatory COMM EX	-	103,304.55	100,304.99	•	(100,304.99) [7]	-	00,440.00 [6]	00/445.00
56	170010	Rate Case Accum Amort	-	(88,356.48)	(88,356.48)	-	88,356.48 [7]	-	(17,289.00) [8]	(17,289.00)
57	170011	Total Net Deferred Rate Case Expense - Sewer	25.92	77,202.47	77,228.39	(25.92)	88,356.48 [7] (77,202.47)		69,156.00	69,156.00
3/		Total Net Deferred Rate Case Expense - Sewer	23.92	77,202.47	11,220.39	(23.92)	(77,202.47)		69,136.00	69,136.00
50	101001	D(CL III								
58	181001	Def Chgs - Landscaping	110 401 (0	25,596.17	107.007.07	(110.401.60) [77]	(OF FOX 15) [5]	-	-	-
59	181002	Def Chgs - Tank Maint and Repair	110,491.69		136,087.86	(110,491.69) [7]	(25,596.17) [7]	-	-	-
60	181003	Def Chgs - Relocation	-	112.35	112.35	-	(112.35) [7]	-	-	-
61	181004	Def Chgs - Attorney Fees		-		- (40.000.00) [m]	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	12,389.70	-	12,389.70	(12,389.70) [7]	(04.0 (5) 557	-	-	-
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]	-	-	-
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]

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Pro-Forma Plant

CWS - NC Uniform - 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	Pro-Forma Rate Base [F]
1	Pro -forma Plant	[A]	[10]		[D] [10] (112,979) [10]		2,103,047
2	110 10111111111111111111111111111111111			2,2,0,122 [2	(112/5/5) [10]	(02)070) [20]	2/100/01/
3				2,278,122	(112,979)	(62,096)	2,103,047
Line	CWS - NC Uniform - Sewer	Cost to	Additional Cost to	Total Cost of		Adjustment to	Pro-Forma Rate
No.	Project Description	Date	Complete	the Project	Retirements	ACC. Depreciation	Base
		[A]	[B]	[C]	[D]	[E]	[F]
4	Pro -forma Plant	-	-	4,149,564 [1	[10] (309,966) [10]	(156,855) [10]	3,682,743
5							
6		-	-	4,149,564	(309,966)	(156,855)	3,682,743

- Column Calculations:

 [A]- Actual cost incourred 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]

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Pro-Forma Plant

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water

			Additional				
Line		Cost to	Cost to	Total Cost of		Adjustment to	Pro-Forma Rate
No.	Project Description	Date	Complete	the Project	Retirements	ACC. Depreciation	Base
		[A]	[B]	[C]	[D]	[E]	[F]
1	Pro -forma Plant		• • •			[10] (1,010) [10]	99,997
2						(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
3				101,007		(1,010)	99,997
						(=,===)	,
	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer		Additional				
Line		Cost to	Cost to	Total Cost of		Adjustment to	Pro-Forma Rate
No.	Project Description	Date	Complete	the Project	Retirements	ACC. Depreciation	Base
		[A]	[B]	[C]	[D]	[E]	[F]
4	Pro -forma Plant				10] (101,060)		1,681,689
5				•	,		
6				1,822,135	(101,060)	(39,386)	1,681,689

- Column Calculations:

 [A]- Actual cost inccured 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]

DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of	
Application by Carolina Water Service, Inc.)
of North Carolina for Authority to Adjust	APPLICATION FOR
and Increase Rates and Charges for	A GENERAL INCREASE
Water and Sewer Utility Service in All	1
Service Areas of North Carolina	IN RATES

APPENDIX 3 Schedule B Income Statement for the 12 Months Ended March 31, 2021 with Detail Schedules B-1a to B-26b

Docket No. W-354, Sub 384 Appendix 3 Schedule B Page 1 of 6

Combined Operations	CWS - NC Uniform
Yanaman Chahamanah	

								Pro-forma		
Line		Per Books -	Per Books-		Per Books	Per Books	Pro-Forma	Adjusted Under	Proposed	Proposed After
No.	Description	Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjustment	Present Rates	Increase	Încrease
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
1	Operating Revenues	13	1-7	[-]	f1	(-)	1-1	[]	()	1-1
2	Service Revenues - Water	19,514,827.46	18,487.09	19,533,314.55	409,366.45	19,942,681.00		19,942,681.00	1,973,771.00	21,916,452.00
3	Service Revenues - Sewer	15,798,921.28	10,822.08	15,809,743.36	(21,066.36)	15,788,677.00		15,788,677.00	1,845,269.00	17,633,946.00
4	Miscellaneous Revenues	129,683.87	170.48	129,854.35	101,067.39	230,921.74		230.921.74	9,420.11	240.341.85
5										
5	Uncollectible Accounts	(78,681.52)	(219,203.41)	(297,884.93)	(1,393.48)	(299,278.41)		(299,278.41)	(31,221.40)	(330,499.81)
6	T . 10									
ь	Total Operating Revenues	35,364,751.09	(189,723.77)	35,175,027.32	487,974.01	35,663,001.33		35,663,001.33	3,797,238.70	39,460,240.03
7	W: · · · · · · · · · · · · · · · · · · ·	-								
	Maintenance Expenses									
8	Salaries and Wages	-		-	-	-		-	-	-
9	Purchased Power	1,858,378.09	(5,023.25)	1,853,354.84	-	1,853,354.84	11,850.16	1,865,205.00	-	1,865,205.00
10	Purchased Water / Sewer	2,377,742.21	139.07	2,377,881.28	-	2,377,881.28	25,100.05	2,402,981.33	=	2,402,981.33
11	Maintenance and Repair	2,808,691.34	503,355.86	3,312,047.20	(16,223.40)	3,295,823.80	-	3,295,823.80	=	3,295,823.80
12	Maintenance Testing	452,362.17	88,050.89	540,413.06	-	540,413.06	-	540,413.06	=	540,413.06
13	Meter Reading	223,864.76	-	223,864.76	-	223,864.76	-	223,864.76	-	223,864.76
14	Chemicals	662,520.33	1,556.77	664,077.10	-	664,077.10	20,465.18	684,542.28	-	684,542.28
15	Transportation	18,443.49	328,122.87	346,566.36	(93.77)	346,472.59	-	346,472.59	-	346,472.59
16	Operating Exp. Charged to Plant	(433,658.32)	(22,976.51)	(456,634.83)	22,211.42	(434,423.42)	_	(434,423.42)	-	(434,423.42)
17	Outside Services - Other	53,862.76	25,963.52	79,826.28	(13,552.47)	66,273.81	-	66,273.81	_	66,273.81
18	Total	8,022,206.83	919,189.22	8,941,396.05	(7,658.22)	8,933,737.83	57,415.39	8,991,153.22	_	8,991,153.22
	-	0,022,200.00	, , , , , , , , , , , , , , , , , , , ,	0,111,010.00	(1,000)		0.7.20.07			0,750,700,000
19	General Expenses									
20	Salaries and Wages	4.278.071.81	1.924.881.58	6,202,953,39	(915.844.23)	5.287.109.16	(131,545,67)	5.155.563.49	_	5,155,563,49
21	Office Supplies & Other Office Exp.	50,755.74	546,709.85	597,465.59	(319,872.66)	277,592.93	249,198.44	526,791.37	_	526,791.37
22	Regulatory Commission Exp.	50,755.74	255,878.06	255,878.06	(515)672.00)	255,878.06	44,070.77	299,948.83		299,948.83
23	Pension & Other Benefits	165,862.56	1,137,498.10	1,303,360.66	(189,315.60)	1,114,045.06	44,070.77	1,114,045.06	-	1,114,045.06
24	Rent	4,275.73	298,368.07	302,643.80	(74,856.90)	227,786.90	(3,415.90)	224,371.00	-	224,371.00
		4,2/5./3							-	
25	Insurance		722,452.90	722,452.90	(16,821.13)	705,631.77	130,525.03	836,156.80	-	836,156.80
26	Office Utilities	366,185.95	202,142.61	568,328.56	(129,437.66)	438,890.90		438,890.90	=	438,890.90
27	Miscellaneous	(727,156.52)	2,193,361.73	1,466,205.21	2,804,330.04	4,270,535.25	(316,353.26)	3,954,181.99	<u> </u>	3,954,181.99
28	Total	4,137,995.27	7,281,292.90	11,419,288.17	1,158,181.86	12,577,470.03	(27,520.59)	12,549,949.44		12,549,949.44
20	Total	4,137,993.27	7,201,292.90	11,419,200.17	1,130,101.00	12,377,470.03	(27,320.39)	12,349,949.44		12,349,949.44
29	Depreciation	5,546,244.72	1,013,288.43	6,559,533.15	(345,711.06)	6,213,822.09	218,951.00	6.432.773.09		6,432,773.09
30	Amortization of PAA	(94,339.96)	(42,238.85)	(136,578.81)	(545,711.00)	(136,578.81)	210,951.00	(136,578.81)		(136,578.81)
					-				-	
31	Payroll Taxes	243,426.24	183,649.66	427,075.90	(50,475.81)	376,600.09	20,329.19	396,929.28	-	396,929.28
32	Franchise Tax	115,754.00	(17,128.79)	98,625.21	(666.63)	97,958.58	=	97,958.58	=	97,958.58
33	Gross Receipts Tax	-	-	=	-	=	=	=	=	=
34	Property Taxes	192,069.74	59,732.12	251,801.86	(13,615.18)	238,186.68	-	238,186.68	-	238,186.68
35	Special Assessments	-	-	-	(23,103.65)	(23,103.65)	-	(23,103.65)	-	(23,103.65)
36	Utility/Commission Tax	47,969.62	0.22	47,969.84	(47,969.84)	-	-	-	51,299.00	51,299.00
37	Other General Taxes	(11,152.20)	46,958.87	35,806.67		35,806.67	-	35,806.67	-	35,806.67
38	Income Taxes - Federal	(488,352.56)	(3,850.33)	(492,202.89)	492,202.89		1,012,068.67	1,012,068.67	768,805.81	1,780,874.48
39	Income Taxes - State	98,715.84	(21,859.66)	76,856.18	(76,856.18)		123,573.71	123,573.71	93,871.28	217,444.99
40	Amortization of ITC		(519.00)	(519.00)	(10,000010)	(519.00)		(519.00)		(519.00)
41	Amortization of CIAC	(1,260,178.89)	(50,977.70)	(1,311,156.59)		(1,311,156.59)		(1,311,156.59)		(1,311,156.59)
•••	into matter of circ	(1,200,170.07)	(50,777.70)	(1,511,150.55)		(1,511,155.55)		(1,011,100.05)		(1,011,100.07)
42	Total	4,390,156.55	1,167,054.98	5,557,211.53	(66,195.48)	5,491,016.05	1,374,922.57	6,865,938.62	913,976.09	7,779,914.71
	-	1,0.7 0,12 0.00	2,200,000,000	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(00)270120)		-,0,0		, 20,,, 0.05	.,,
43	Total Operating Expenses	16,550,358.65	9,367,537.10	25,917,895.75	1,084,328.16	27,002,223.91	1,404,817.37	28,407,041.28	913,976.09	29,321,017.36
	roun operating Expenses	10,000,000.00	7,507,557.10	20,717,070.70	1,004,020.10		1,404,017.57	20,107,011.20	710,770.07	27,021,017.00
44	Net Operating Income	18,814,392.44	(9,557,260.87)	9,257,131.57	(596,354.15)	8,660,777.42	(1,404,817.37)	7,255,960.05	2,883,262.61	10,139,222.67
••	ret operating meone	10,014,072.44	(7,557,255.67)	7,207,101.07	(0,70,004.10)	0,000,777.42	(1,404,017.07)	7,200,700.00	2,000,202.01	10/107/222.07
45	Other Income	(105,330.85)	(111,299.13)	(216,629.98)	216,629.98	_		_	_	_
46	Interest During Construction	(108,276.26)	(61,599.84)	(169,876.10)	169,876.10	-		-	-	-
47	Interest During Construction Interest on Debt	26,078.53	3,422,382.20	3,448,460.73	109,070.10	3,448,460.73		3,448,460.73	(8,910.65)	3,439,550.08
44/	Interest Off Debt	20,070.33	3/422,302.20	3/440/400./3		3/440/400.73		3/440/400.73	(0,310.00)	3,439,330.08
48	Not Income	19,001,921.00	(12.006.744.00)	6,195,177.00	(982,860.00)	E 212 217 00	(1,404,817.00)	3,807,499.00	2,892,173.00	6,699,673.00
48	Net Income Add: Interest Expense	26,078.53	(12,806,744.00) 3,422,382.20	3,448,460.73	(902,860.00)	5,212,317.00 3,448,460,73	(1,404,817.00)	3,448,460.73	(8,910.65)	3,439,550.08
					(002.040.00		(1.404.01F.00)			
50	Net Income for Return	19,027,999.53	(9,384,361.80)	9,643,637.73	(982,860.00)	8,660,777.73	(1,404,817.00)	7,255,959.73	2,883,262.35	10,139,223.08

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Water Operations Income Statement CWS - NC Uniform

Line No.	Description	Per Books - Direct	Per Books- Allocated	Total Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Operating Revenues									
2	Service Revenues - Water Service Revenues - Sewer	19,514,827.46	18,487.09	19,533,314.55	409,366.45	19,942,681.00	-	19,942,681.00	1,973,771.00	21,916,452.00
4	Miscellaneous Revenues	97.232.60	106.94	97,339.54	62.820.77	160.160.31	-	160,160,31	5,232.46	1 (5 000 55
5	Uncollectible Accounts						-			165,392.77
5	Uncollectible Accounts	(64,921.78)	(144,021.29)	(208,943.07)	(888.67)	(209,831.74)		(209,831.74)	(20,767.51)	(230,599.25)
6	Total Operating Revenues	19,547,138.28	(125,427.27)	19,421,711.01	471,298.55	19,893,009.56		19,893,009.56	1,958,235.95	21,851,245.51
7	Maintenance Expenses									
8	Salaries and Wages	_	-	_	-	_	_	-	_	-
9	Purchased Power	1,069,104.05	(3,215.25)	1,065,888.80	-	1,065,888.80	7,492.23	1,073,381.03	_	1,073,381.03
10	Purchased Water / Sewer	1,505,264.30	89.20	1,505,353.50	_	1,505,353.50	18,880.95	1,524,234,45	_	1,524,234,45
11	Maintenance and Repair	1,016,553.70	320,479.39	1,337,033.09	(10,398.17)	1,326,634.92	-	1,326,634.92	_	1,326,634.92
12	Maintenance Testing	152,034.06	64,265.02	216,299.08	-	216,299.08		216,299.08		216,299.08
13	Meter Reading	215,163.23		215,163.23	-	215,163.23	_	215,163.23	_	215,163.23
14	Chemicals	248,751.61	993.77	249,745.38	-	249,745.38	6,348.19	256,093,57	_	256,093.57
15	Transportation	16,575.22	210,395.71	226,970.93	(59.95)	226,910.99	-	226,910,99	_	226,910,99
16	Operating Exp. Charged to Plant	(293,403.03)	(14,741.10)	(308,144.13)	14,160.48	(293,983.65)		(293,983.65)		(293,983.65)
17	Outside Services - Other	852.31	16,641.85	17,494.16	(7,941.41)	9,552.75	-	9,552.75		9,552.75
18	Total	3,930,895.45	594,908.59	4,525,804.04	(4,239.05)	4,521,564.99	32,721.37	4,554,286.36		4,554,286.36
19	General Expenses									
20	Salaries and Wages	2,850,721.50	1,233,783.18	4,084,504.68	(585,522.95)	3,498,981.73	(263,154.74)	3,235,826.99		3,235,826.99
21	Office Supplies & Other Office Exp.	36,996.30	350,028.88	387.025.18	(204,974.12)	182.051.06	156.345.83	338,396.89	-	338,396.89
22	Regulatory Commission Exp.	30,990.30	164,245.83	164,245.83	(204,974.12)	164,245.83	24,691.55	188,937.38	-	188,937.38
23	Pension & Other Benefits	110,358.20	729,299.36	839,657.56	(121,114.19)	718,543.37	24,091.33	718,543.37	-	718,543.37
24	Rent	4,175.73	190,591.11	194,766.84	(47,848.65)	146,918.19	(6,149.19)	140,769.00	-	140,769.00
25	Insurance	4,175.75	463,297.55	463,297.55	(10,755.20)	452,542.35	72,302.10	524,844.45	-	524,844.45
26	Office Utilities	161,733.11	129,198.01	290,931.12	(82,805.23)	208.125.89	72,302.10	208,125.89	-	208,125.89
27	Miscellaneous	(154,450.06)	1,406,550.76	1,252,100.70	1,477,691.97	2,729,792.67	(256,397.98)	2,473,394.69	-	2,473,394.69
28	Total	3,009,534.78	4,666,994.69	7,676,529.47	424,671.63	8,101,201.10	(272,362.43)	7,828,838.66		7,828,838.66
29	Depreciation	2,970,054.33	650,827.44	3,620,881.77	(225,061.34)	3,395,820.43	62,096.00	3,457,916.43	-	3,457,916.43
30	Amortization of PAA	(60,292.28)	(42,238.85)	(102,531.13)		(102,531.13)		(102,531.13)	-	(102,531.13)
31	Payroll Taxes	161,644.91	117,634.62	279,279.53	(32,244.41)	247,035.11	507.54	247,542.65	-	247,542.65
32	Franchise Tax	71,636.00	(10,736.97)	60,899.03	(427.23)	60,471.80	-	60,471.80	-	60,471.80
33	Gross Receipts Tax			.		.	-		-	
34	Property Taxes	185,722.00	37,909.08	223,631.08	(8,722.74)	214,908.34	-	214,908.34	-	214,908.34
35	Special Assessments				(14,824.54)	(14,824.54)	-	(14,824.54)		(14,824.54)
36	Utility/Commission Tax	26,564.59	0.14	26,564.73	(26,564.73)	-	-	-	28,407.00	28,407.00
37	Other General Taxes	(5,342.13)	31,050.40	25,708.27		25,708.27		25,708.27		25,708.27
38	Income Taxes - Federal	(302,824.42)	(2,468.59)	(305,293.01)	305,293.01	-	433,493.09	433,493.09	482,616.09	916,109.18
39	Income Taxes - State	51,167.86	(14,366.18)	36,801.68	(36,801.68)		52,929.56	52,929.56	58,927.48	111,857.04
40	Amortization of ITC		(325.62)	(325.62)		(325.62)		(325.62)	-	(325.62)
41	Amortization of CIAC	(667,028.20)	(25,723.70)	(692,751.90)		(692,751.90)	<u> </u>	(692,751.90)		(692,751.90)
42	Total	2,431,302.66	741,561.77	3,172,864.43	(39,353.66)	3,133,510.76	549,026.19	3,682,536.96	569,950.57	4,252,487.52
43	Total Operating Expenses	9,371,732.89	6,003,465.04	15,375,197.93	381,078.92	15,756,276.85	309,385.13	16,065,661.98	569,950.57	16,635,612.55
44	Net Operating Income	10,175,405.39	(6,128,892.31)	4,046,513.08	90,219.63	4,136,732.71	(309,385.13)	3,827,347.58	1,388,285.38	5,215,632.96
45	Other Income	(102,437.25)	(71,363.99)	(173,801.24)	173,801.24	-		-		-
46	Interest During Construction	(55,963.36)	(39,499.75)	(95,463.11)	95,463.11	-		-		-
47	Interest on Debt	2,415.01	2,194,172.84	2,196,587.85		2,196,587.85	-	2,196,587.85	(427,269.89)	1,769,317.96
48	Net Income	10,331,391.00	(8,212,201.00)	2,119,190.00	(179,045.00)	1,940,145.00	(309,385.00)	1,630,760.00	1,815,555.00	3,446,315.00
49	Add: Interest Expense	2.415.01	2.194.172.84	2,196,587.85	(177,010.00)	2.196.587.85	(505,505,00)	2.196.587.85	(427,269.89)	1.769.317.96
50	Net Income for Return	10,333,806,01	(6,018,028.16)	4,315,777.85	(179.045.00)	4,136,732.85	(309,385,00)	3,827,347.85	1,388,285.11	5,215,632.96
		-,,	(0,010,020,10)	-,,	(,)		(007,000,00)		,,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 Columns [A] & [B]

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

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

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

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

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

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

Docket No. W-354, Sub 384 Appendix 3 Schedule B Page 3 of 6

Sewer Operations Income Statement CWS - NC Uniform

Line No.	Description	Per Books - Direct	Per Books- Allocated	Total Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
1	0 P	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
2	Operating Revenues Service Revenues - Water									
3	Service Revenues - Sewer	15,798,921.28	10.822.08	15.809.743.36	(21,066.36)	15,788,677.00		15,788,677.00	1.845,269.00	17.633.946.00
4	Miscellaneous Revenues	32.451.27	63.54	32.514.81	38.246.62	70,761.43		70.761.43	4,187.65	74,949.08
5	Uncollectible Accounts	(13,759.74)	(75,182.12)	(88,941.86)	(504.81)	(89,446.67)		(89,446.67)	(10,453.89)	(99,900.56)
,	Onconectible Accounts	(13,739.74)	(73,102.12)	(00,941.00)	(504.01)	(05/140.07)		(09,440.07)	(10,455.05)	(99,900.30)
6	Total Operating Revenues	15,817,612.81	(64,296.50)	15,753,316.31	16,675.45	15,769,991.76	-	15,769,991.76	1,839,002.75	17,608,994.52
7	Maintenance Expenses									
8	Salaries and Wages	-	-	-	-	-	-	-	-	-
9	Purchased Power	789,274.04	(1,808.00)	787,466.04	-	787,466.04	4,357.93	791,823.97	-	791,823.97
10	Purchased Water / Sewer	872,477.91	49.87	872,527.78	-	872,527.78	6,219.10	878,746.88	-	878,746.88
11	Maintenance and Repair	1,792,137.64	182,876.47	1,975,014.11	(5,825.23)	1,969,188.88	-	1,969,188.88	-	1,969,188.88
12	Maintenance Testing	300,328.11	23,785.87	324,113.98	-	324,113.98	-	324,113.98	-	324,113.98
13	Meter Reading	8,701.53	-	8,701.53	-	8,701.53	-	8,701.53	-	8,701.53
14	Chemicals	413,768.72	563.00	414,331.72	-	414,331.72	14,116.99	428,448.71	-	428,448.71
15	Transportation	1,868.27	117,727.16	119,595.43	(33.82)	119,561.60	-	119,561.60	-	119,561.60
16	Operating Exp. Charged to Plant	(140,255.29)	(8,235.41)	(148,490.70)	8,050.93	(140,439.77)		(140,439.77)	-	(140,439.77)
17	Outside Services - Other	53,010.45	9,321.67	62,332.12	(5,611.05)	56,721.07	-	56,721.07		56,721.07
18	Total	4,091,311.38	324,280.63	4,415,592.01	(3,419.17)	4,412,172.84	24,694.02	4,436,866.86		4,436,866.86
19	General Expenses									
20	Salaries and Wages	1,427,350.31	691,098.41	2,118,448.72	(330,321.28)	1,788,127.43	131,609.07	1,919,736.50	-	1,919,736.50
21	Office Supplies & Other Office Exp.	13,759.44	196,680.97	210,440.41	(114,898.54)	95,541.87	92,852.61	188,394.48	-	188,394.48
22	Regulatory Commission Exp.	-	91,632.23	91,632.23	-	91,632.23	19,379.22	111,011.45	-	111,011.45
23	Pension & Other Benefits	55,504.36	408,198.74	463,703.10	(68,201.41)	395,501.69		395,501.69	-	395,501.69
24	Rent	100.00	107,776.96	107,876.96	(27,008.26)	80,868.71	2,733.29	83,602.00	-	83,602.00
25	Insurance	-	259,155.35	259,155.35	(6,065.93)	253,089.42	58,222.93	311,312.36	-	311,312.36
26	Office Utilities	204,452.84	72,944.60	277,397.44	(46,632.43)	230,765.00	-	230,765.00	-	230,765.00
27	Miscellaneous	(572,706.46)	786,810.97	214,104.51	1,326,638.07	1,540,742.58	(59,955.28)	1,480,787.30		1,480,787.30
28	Total	1,128,460.49	2,614,298.22	3,742,758.71	733,510.23	4,476,268.93	244,841.84	4,721,110.78		4,721,110.78
29	Depreciation	2,576,190.39	362,461.00	2,938,651.39	(120,649.72)	2,818,001.66	156.855.00	2,974,856.66		2,974,856.66
30	Amortization of PAA	(34,047.68)	502/101.00	(34,047.68)	(120,017.72)	(34,047.68)	150,055.00	(34,047.68)		(34,047.68)
31	Payroll Taxes	81,781.33	66,015.04	147,796.37	(18,231.40)	129,564.98	19,821.65	149,386.63		149,386.63
32	Franchise Tax	44,118.00	(6,391.82)	37,726.18	(239.40)	37,486,78		37,486,78		37,486.78
33	Gross Receipts Tax		(0,000-100-)	-	(-	-	-		-
34	Property Taxes	6,347.74	21,823.04	28,170.78	(4,892.44)	23,278.34	_	23,278.34		23,278.34
35	Special Assessments	-	-	-	(8,279.11)	(8,279.11)	-	(8,279.11)		(8,279.11)
36	Utility/Commission Tax	21,405.03	0.08	21,405.11	(21,405.11)	- '		- '	22,892.00	22,892.00
37	Other General Taxes	(5,810.07)	15,908.46	10,098.39		10,098.39		10,098.39		10,098.39
38	Income Taxes - Federal	(185,528.14)	(1,381.74)	(186,909.88)	186,909.88	-	578,575.58	578,575.58	286,189.72	864,765.30
39	Income Taxes - State	47,547.98	(7,493.47)	40,054.51	(40,054.51)	-	70,644.15	70,644.15	34,943.80	105,587.95
40	Amortization of ITC	-	(193.38)	(193.38)		(193.38)		(193.38)		(193.38)
41	Amortization of CIAC	(593,150.69)	(25,254.00)	(618,404.69)		(618,404.69)		(618,404.69)		(618,404.69)
42	Total	1,958,853.89	425,493.21	2,384,347.10	(26,841.81)	2,357,505.29	825,896.37	3,183,401.66	344,025.52	3,527,427.18
43	Total Operating Expenses	7,178,625.76	3,364,072.06	10,542,697.82	703,249.24	11,245,947.06	1,095,432.24	12,341,379.29	344,025.52	12,685,404.82
44	Net Operating Income	8,638,987.05	(3,428,368.56)	5,210,618.49	(686,573.79)	4,524,044.71	(1,095,432.24)	3,428,612.47	1,494,977.23	4,923,589.70
45	Other Income	(2,893.60)	(39,935.14)	(42,828.74)	42,828.74	-		-		-
46	Interest During Construction	(52,312.90)	(22,100.09)	(74,412.99)	74,412.99	-		-	-	-
47	Interest on Debt	23,663.52	1,228,209.35	1,251,872.87		1,251,872.87	-	1,251,872.87	418,359.25	1,670,232.12
48	Net Income	8.670.530.00	(4,594,543.00)	4,075,987.00	(803,816.00)	3,272,172.00	(1,095,432.00)	2,176,740.00	1,076,618.00	3,253,358,00
49	Add: Interest Expense	23,663.52	1,228,209.35	1,251,872.87	(,)	1,251,872.87	(-,,2.00)	1,251,872.87	418,359.25	1,670,232.12
50	Net Income for Return	8,694,193.52	(3,366,333.65)	5,327,859.87	(803,816.00)	4,524,043.87	(1,095,432.00)	3,428,611.87	1,494,977.25	4,923,590.12
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Combined Operations Income Statement Bradfield Farms / Fairfield Harbour / Treasure Cove

								Pro-forma		
Line		Per Books -	Per Books-		Per Books	Per Books	Pro-Forma	Adjusted Under	Proposed	Proposed After
No.	Description	Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjustment	Present Rates	Increase	Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
1	Operating Revenues	11	1-1	[-]	1-1	11	1-1	[]	[]	1-3
2	Service Revenues - Water	1,416,761.26	2,310.07	1,419,071.33	14,763.67	1,433,835.00		1,433,835.00	422,848.00	1,856,683.00
3	Service Revenues - Sewer	2,261,289.37	2,359.70	2,263,649.07	31,912.93	2,295,562.00		2,295,562.00	305,540.00	2,601,102.00
4	Miscellaneous Revenues	13,507.85	0.00	13,507.85	10.546.79	24,054.64		24,054.64	1.065.44	25,120.07
5	Uncollectible Accounts	(16,165.52)	(33,434.54)	(49,600.06)	(258.33)	(49,858.39)		(49,858.39)	(12,204.27)	(62,062.66)
6	T . 10									
ь	Total Operating Revenues	3,675,392.96	(28,764.77)	3,646,628.19	56,965.06	3,703,593.25		3,703,593.25	717,249.17	4,420,842.41
7		-								
	Maintenance Expenses									
8	Salaries and Wages		-		-				-	-
9	Purchased Power	211,624.29	(847.56)	210,776.73	-	210,776.73	156.47	210,933.20	-	210,933.20
10	Purchased Water / Sewer	-	24.49	24.49	-	24.49	-	24.49	-	24.49
11	Maintenance and Repair	302,208.59	58,303.37	360,511.96	(2,862.39)	357,649.57	-	357,649.57	-	357,649.57
12	Maintenance Testing	46,029.39	14,019.01	60,048.40	-	60,048.40	-	60,048.40	-	60,048.40
13	Meter Reading	36,681.34	-	36,681.34	-	36,681.34	-	36,681.34	-	36,681.34
14	Chemicals	94.869.82	202.71	95,072.53	_	95,072.53	2,401.32	97,473.85	_	97,473.85
15	Transportation	559.59	57,507.42	58,067.01	(17.12)	58,049.89		58,049.89	_	58,049.89
16	Operating Exp. Charged to Plant	(70,055.57)	(4,071.38)	(74,126.95)	4,134.73	(69,992.22)		(69,992.22)		(69,992.22)
17	Outside Services - Other	10,105.60	1,998.60	12,104.20	(1,145.70)	10,958.50		10,958.50		10,958.50
17	Outside Services - Other	10,105.60	1,790.00	12,104.20	(1,145.70)	10,956.50		10,956.50		10,936.30
10	T + 1	(22 022 0F	107.107.77	750 150 71	100.52	770 240 22	2.555.50	77.1 027.02		77.1 007.00
18	Total	632,023.05	127,136.66	759,159.71	109.52	759,269.23	2,557.79	761,827.02		761,827.02
19	C1 F									
	General Expenses	222 01 5 25	222.072.11	CCC 7777 00	0.45.040.050	E00 000 E0	202.027.20	702 (44 70		702 (44 70
20	Salaries and Wages	333,915.27	332,862.11	666,777.38	(165,968.87)	500,808.50	292,836.29	793,644.79	-	793,644.79
21	Office Supplies & Other Office Exp.	6,049.32	93,627.74	99,677.06	(56,839.11)	42,837.95	38,390.01	81,227.96	-	81,227.96
22	Regulatory Commission Exp.	-	45,067.39	45,067.39	-	45,067.39	2,626.94	47,694.33	-	47,694.33
23	Pension & Other Benefits	14,390.66	200,062.49	214,453.15	(34,092.01)	180,361.14	-	180,361.14	-	180,361.14
24	Rent	-	40,228.10	40,228.10	(13,591.98)	26,636.12	7,928.88	34,565.00	-	34,565.00
25	Insurance	-	127,260.29	127,260.29	(3,045.00)	124,215.29	4,971.00	129,186.28	-	129,186.28
26	Office Utilities	42,535,40	32,492.04	75,027.44	(23,333.09)	51,694.35		51,694.35	_	51,694.35
27	Miscellaneous	(46,919.07)	385,630.77	338,711.70	417,190.33	755,902.03	(147,788.90)	608,113.13	_	608,113.13
	•									
28	Total	349,971.58	1,257,230.93	1,607,202.51	120,320.26	1,727,522.76	198,964.22	1,926,486.98	-	1,926,486.98
	•									
29	Depreciation	478,731.36	126,790.52	605,521.88	(61,355.23)	544,166,65	40,396.00	584,562,65	_	584,562.65
30	Amortization of PAA	41,916,78	(15.67)	41,901.11	(, , ,	41.901.11	-	41.901.11	_	41.901.11
31	Payroll Taxes	18,918.62	31,899.23	50,817.85	(9,222.98)	41,594.87	20,154.47	61,749.34		61,749.34
32	Franchise Tax	10,910.02	123.44	123.44	(117.74)	5.70	20,134.47	5.70		5.70
33		-	123.44	123.44	(117.74)	5.70	-	5.70	-	5.70
	Gross Receipts Tax				-		-		-	
34	Property Taxes	13,888.25	5,460.30	19,348.55	(2,402.88)	16,945.67	-	16,945.67	-	16,945.67
35	Special Assessments	-	-	-	(4,070.68)	(4,070.68)	-	(4,070.68)	-	(4,070.68)
36	Utility/Commission Tax	1,057.60	-	1,057.60	(1,057.60)	-	-	=	5,747.00	5,747.00
37	Other General Taxes	493.79	18,403.65	18,897.44	-	18,897.44	-	18,897.44	-	18,897.44
38	Income Taxes - Federal	(3,524.52)	(677.75)	(4,202.27)	4,202.27	-	32,106.66	32,106.66	142,689.96	174,796.61
39	Income Taxes - State	(10,495.51)	(3,341.58)	(13,837.09)	13,837.09	-	3,920.23	3,920.23	17,422.45	21,342.68
40	Amortization of ITC	-	-	-	-	_	-	-		
41	Amortization of CIAC	(183,282.43)	(1,226.14)	(184,508.57)	_	(184,508.57)	_	(184,508.57)	_	(184,508.57)
**	into matter of circ	(100)202.40)	(1,220.14)	(104,000.07)		(104)000.07)		(101,000.07)		(104)000.07)
42	Total	357,703.94	177,415.99	535,119.93	(60,187.74)	474,932.19	96,577.35	571,509.55	165,859.41	737,368.96
***		557,765.54	177,410.57	0.00,117.50	(00,107.74)	474/02.17	70,077.50	571,007.00	100,007.41	757,500.70
43	Total Operating Expenses	1,339,698.57	1,561,783.58	2,901,482.15	60,242.04	2,961,724.19	298,099.36	3,259,823.55	165,859.41	3,425,682.96
4.5	Total Operating Expenses	1,339,090.37	1,501,705.50	2,901,402.15	00,242.04	2,901,724.19	290,099.30	3,239,023.33	100,009.41	3/423,002.90
44	Net Operating Income	2,335,694.39	(1,590,548.35)	745,146.04	(3,276.98)	741,869.06	(298,099.36)	443,769.70	551,389.76	995,159.45
44	iver Operating niconie	2,333,034.39	(1,590,540.55)	745,140.04	(3,270.90)	741,009.00	(290,099.30)	443,709.70	331,309.70	990,109.40
45	Oth I		(10.440.07)	(10.440.07)	10.440.07					
	Other Income	(F 00F 0F)	(19,449.07)	(19,449.07)	19,449.07	-		•	-	-
46	Interest During Construction	(5,937.25)	(10,854.74)	(16,791.99)	16,791.99		-			
47	Interest on Debt	235.39	322,752.12	322,987.51	-	322,987.51	-	322,987.51	14,604.31	337,591.82
48	Net Income	2,341,396.00	(1,882,997.00)	458,400.00	(39,518.00)	418,882.00	(298,099.00)	120,782.00	536,785.00	657,568.00
49	Add: Interest Expense	235.39	322,752.12	322,987.51	- '	322,987.51	- '	322,987.51	14,604.31	337,591.82
50	Net Income for Return	2,341,631.39	(1,560,244.88)	781,387.51	(39,518.00)	741,869.51	(298,099.00)	443,769.51	551,389.31	995,159.82

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Water Operations Income Statement

Bradfield Farms/Fairfield Harbour/Treasure Cove

Line No.	Description	Per Books - Direct	Per Books- Allocated	Total Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
1 2	Operating Revenues Service Revenues - Water	1,416,761.26	2,310.07	1,419,071.33	14,763.67	1,433,835.00		1,433,835.00	422.848.00	1,856,683.00
3	Service Revenues - Water Service Revenues - Sewer	1,416,761.26	2,310.07	1,419,071.33	14,/63.6/	1,433,835.00	-	1,433,835.00	422,848.00	1,836,683.00
4	Miscellaneous Revenues	7.131.68	-	7.131.68	4.845.18	11.976.86	-	11.976.86	446.37	12.423.23
5	Uncollectible Accounts	(16,041.15)	(18,237.65)	(34,278.80)	(133.28)	(34,412.08)	-	(34,412.08)	(10,148.36)	(44,560.44)
,	Onconectible Accounts	(10,041.13)	(10,237.03)	(34,276.60)	(133.20)	(34,412.00)		(34)412.00)	(10,140.30)	(44,500.44)
6	Total Operating Revenues	1,407,851.79	(15,927.58)	1,391,924.21	19,475.57	1,411,399.78	-	1,411,399.78	413,146.00	1,824,545.78
7	Maintenance Expenses									
8	Salaries and Wages	-	-	-	-	-	-	-	-	-
9	Purchased Power	75,340.90	(419.70)	74,921.20	-	74,921.20	156.47	75,077.67	-	75,077.67
10	Purchased Water / Sewer	-	12.13	12.13	-	12.13	-	12.13	-	12.13
11	Maintenance and Repair	123,297.14	28,900.79	152,197.93	(1,419.12)	150,778.81	-	150,778.81	-	150,778.81
12	Maintenance Testing	17,124.15	8,462.90	25,587.05	-	25,587.05	-	25,587.05	-	25,587.05
13	Meter Reading	36,681.34	-	36,681.34	-	36,681.34	-	36,681.34	-	36,681.34
14	Chemicals	69,505.17	100.65	69,605.82	-	69,605.82	2,306.92	71,912.74	-	71,912.74
15	Transportation	495.54	28,494.53	28,990.07	(8.72)	28,981.35	-	28,981.35	-	28,981.35
16	Operating Exp. Charged to Plant	(21,131.09)	(2,019.48)	(23,150.57)	2,140.38	(21,010.18)		(21,010.18)	-	(21,010.18)
17	Outside Services - Other	10,105.60	1,010.34	11,115.94	(580.30)	10,535.64		10,535.64		10,535.64
18	Total	311,418.75	64,542.16	375,960.91	132.24	376,093.16	2,463.39	378,556.55		378,556.55
19	General Expenses									
20	Salaries and Wages	148,691.40	164,928.03	313,619.43	(84,112.35)	229,507.08	163,775.02	393,282.10	_	393,282.10
21	Office Supplies & Other Office Exp.	4.867.62	46,332,65	51,200,27	(28,142.20)	23,058,07	18,981.33	42,039,40	_	42,039,40
22	Regulatory Commission Exp.	-,	22,358.27	22,358.27	(=0,11==0)	22,358.27	1,166.47	23,524.74	_	23,524.74
23	Pension & Other Benefits	7,775.18	99,108.85	106,884.03	(17,193.16)	89,690.87	-,	89,690.87	-	89,690.87
24	Rent		20,036.82	20,036.82	(6,899.26)	13,137.55	3,952.45	17,090.00	-	17,090.00
25	Insurance	-	63,057.44	63,057.44	(1,541.89)	61,515.55	2,361.24	63,876.80	-	63,876.80
26	Office Utilities	12,132.24	16,093.61	28,225.85	(11,777.11)	16,448.74		16,448.74	-	16,448.74
27	Miscellaneous	(6,721.26)	191,070.76	184,349.50	193,976.30	378,325.80	(77,648.15)	300,677.65		300,677.65
28	Total	166,745.18	622,986.43	789,731.61	44,310.33	834,041.94	112,588.36	946,630.30	-	946,630.30
29	Depreciation	128.715.87	63,791.72	192,507.59	(31,350.67)	161.156.92	1.010.00	162,166,92	_	162,166,92
30	Amortization of PAA	11,687.58	(15.67)	11,671.91	(51,550.67)	11,671.91	1,010.00	11,671.91		11,671.91
31	Payroll Taxes	9,498.42	15,789.04	25,287.46	(4,705.90)	20,581.56	9,949.42	30,530.98		30,530.98
32	Franchise Tax	7,470.42	61.13	61.13	(58.47)	2.66	7,747.42	2.66		2.66
33	Gross Receipts Tax	_	-	-	(50.47)	-	_	-	_	-
34	Property Taxes	13,888.25	2,711.33	16,599.58	(1,189.49)	15,410.08	_	15,410.08	-	15,410.08
35	Special Assessments		-,	-	(2,018.47)	(2,018.47)	_	(2,018.47)	-	(2,018.47)
36	Utility/Commission Tax	372.25	-	372.25	(372.25)	- '	_	- '	2.372.00	2,372.00
37	Other General Taxes	493.79	9,162.48	9,656.27	(,	9,656.27		9,656.27		9,656.27
38	Income Taxes - Federal	(1,723.92)	(335.73)	(2,059.65)	2,059.65		(55,974.38)	(55,974.38)	101,338.25	45,363.87
39	Income Taxes - State	(10,495.51)	(1,823.81)	(12,319.32)	12,319.32	-	(6,834.48)	(6,834.48)	12,373.41	5,538.93
40 41	Amortization of ITC	(20 277 (2)		(20 (02 777)				(20 (02 777)	-	-
	Amortization of CIAC	(38,377.63)	(1,226.14)	(39,603.77)		(39,603.77)		(39,603.77)		(39,603.77)
42	Total	114,059.10	88,114.35	202,173.45	(25,316.29)	176,857.16	(51,849.44)	125,007.72	116,083.66	241,091.38
43	Total Operating Expenses	592,223.03	775,642.95	1,367,865.98	19,126.28	1,386,992.26	63,202.32	1,450,194.57	116,083.66	1,566,278.23
44	Net Operating Income	815,628.76	(791,570.53)	24,058.23	349.29	24,407.52	(63,202.32)	(38,794.79)	297,062.35	258,267.55
45	Other Income	_	(9,634.65)	(9,634.65)	9,634.65	_		_		-
46	Interest During Construction	(64.86)	(5,378.50)	(5,443.36)	5,443.36	-		-		-
47	Interest on Debt	376.15	171,399.34	171,775.49	-,	171,775.49	-	171,775.49	(84,162.29)	87,613.20
	-									
48	Net Income	815,317.00	(947,957.00)	(132,639.00)	(14,729.00)	(147,368.00)	(63,202.00)	(210,570.00)	381,225.00	170,654.00
49	Add: Interest Expense	376.15	171,399.34	171,775.49		171,775.49	- 1	171,775.49	(84,162.29)	87,613.20
50	Net Income for Return	815,693.15	(776,557.66)	39,136.49	(14,729.00)	24,407.49	(63,202.00)	(38,794.51)	297,062.71	258,267.20
	-									

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Sewer Operations Income Statement

Bradfield Farms / Fairfield Harbour / Treasure Cove

Line No.	Description	Per Books - Direct	Per Books- Allocated	Total Per Books	Per Books Adjustment	Per Books Adjusted	Pro-Forma Adjustment	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
	0 " P	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]
1 2	Operating Revenues Service Revenues - Water									
3	Service Revenues - Sewer	2.261.289.37	2,359,70	2,263,649,07	31,912.93	2,295,562.00		2,295,562,00	305.540.00	2.601.102.00
4	Miscellaneous Revenues	6,376.17	2,359.70	6,376.17	5,701.61	12,077.78		12.077.78	619.07	12,696.85
5	Uncollectible Accounts									
5	Uncollectible Accounts	(124.37)	(15,196.89)	(15,321.26)	(125.05)	(15,446.31)		(15,446.31)	(2,055.91)	(17,502.22)
6	Total Operating Revenues	2,267,541.17	(12,837.19)	2,254,703.98	37,489.49	2,292,193.47		2,292,193.47	304,103.16	2,596,296.63
7	Maintenance Expenses									
8	Salaries and Wages		-	-	_	-		-	_	_
9	Purchased Power	136,283.39	(427.86)	135,855,53	_	135,855,53	-	135,855,53	-	135,855,53
10	Purchased Water / Sewer	-	12.36	12.36	_	12.36	-	12.36	-	12.36
11	Maintenance and Repair	178,911.45	29,402.58	208,314.03	(1,443.27)	206,870.76	_	206,870.76	_	206,870.76
12	Maintenance Testing	28,905.24	5,556.11	34,461.35	(-,,	34,461.35	-	34,461.35	-	34,461.35
13	Meter Reading		-	-	_	-		-	_	-
14	Chemicals	25,364.65	102.06	25,466.71	_	25,466.71	94.40	25,561.11	_	25,561.11
15	Transportation	64.05	29.012.89	29,076,94	(8.40)	29,068.54	74.40	29,068.54		29,068.54
16	Operating Exp. Charged to Plant	(48,924.48)	(2,051.90)	(50,976.38)	1,994.35	(48,982.04)		(48,982.04)		(48,982.04)
17	Outside Services - Other	(40,724.40)	988.26	988.26	(565.40)	422.86	_	422.86		422.86
.,	outside services offici		700.20	700.20	(505.40)	422.00		422.00		422.00
18	Total	320,604.30	62,594.50	383,198.80	(22.72)	383,176.08	94.40	383,270.48		383,270.48
19	General Expenses									
20	Salaries and Wages	185,223,87	167,934.08	353,157.95	(81,856.53)	271,301.43	129,061.27	400,362.70	_	400,362.70
21	Office Supplies & Other Office Exp.	1.181.70	47.295.08	48.476.78	(28,696.90)	19,779.88	19,408.68	39,188.56		39,188.56
22	Regulatory Commission Exp.	1,101.70	22,709.12	22,709.12	(20,090.90)	22,709.12	1,460.47	24,169.59		24,169.59
23	Pension & Other Benefits	6,615.48	100,953.64	107,569.12	(16,898.86)	90,670.26	1,400.47	90,670.26	-	90,670.26
24	Rent	0,013.40	20,191.28	20,191.28	(6,692.71)	13,498.57	3,976.43	17,475.00		17,475.00
25	Insurance	-	64,202.85	64,202.85	(1,503.12)	62,699.73	2,609.75	65,309.49	-	65,309.49
26	Office Utilities	30.403.16	16,398,43	46,801.59	(11,555.98)	35,245.61	2,009.73	35,245.61	-	35,245.61
27	Miscellaneous	(40,197.81)	194,560.01	154,362.20	223,214.03	377,576.23	(70,140.75)	307,435.48	-	307,435.48
	-									
28	Total	183,226.40	634,244.49	817,470.89	76,009.93	893,480.82	86,375.85	979,856.68		979,856.68
29	Depreciation	350,015.49	62,998.80	413,014.29	(30,004.56)	383,009.73	39,386.00	422,395.73		422,395.73
30	Amortization of PAA	30,229.20	-	30,229.20	-	30,229.20	-	30,229.20		30,229.20
31	Payroll Taxes	9,420.20	16,110.19	25,530.39	(4,517.08)	21,013.31	10,205.05	31,218.36		31,218.36
32	Franchise Tax	-	62.31	62.31	(59.26)	3.05	-	3.05		3.05
33	Gross Receipts Tax	-	-	-		-	-	-		=
34	Property Taxes	-	2,748.97	2,748.97	(1,213.39)	1,535.58	-	1,535.58		1,535.58
35	Special Assessments	-	-	-	(2,052.20)	(2,052.20)	-	(2,052.20)		(2,052.20)
36	Utility/Commission Tax	685.35		685.35	(685.35)	- '		- '	3,375.00	3,375.00
37	Other General Taxes	-	9,241.17	9,241.17		9,241.17		9,241.17		9,241.17
38	Income Taxes - Federal	(1,800.60)	(342.02)	(2,142.62)	2,142.62		88,081.04	88,081.04	41,351.71	129,432.74
39	Income Taxes - State	- '	(1,517.78)	(1,517.78)	1,517.78		10,754.71	10,754.71	5,049.04	15,803.75
40	Amortization of ITC	-		- '						
41	Amortization of CIAC	(144,904.80)		(144,904.80)		(144,904.80)	<u> </u>	(144,904.80)		(144,904.80)
42	Total	243,644.84	89,301.64	332,946.48	(34,871.45)	298,075.03	148,426.79	446,501.82	49,775.75	496,277.57
43	Total Operating Expenses	747,475.54	786,140.63	1,533,616.17	41,115.76	1,574,731.93	234,897.04	1,809,628.98	49,775.75	1,859,404.73
44	Net Operating Income	1,520,065.63	(798,977.82)	721,087.81	(3,626.27)	717,461.53	(234,897.04)	482,564.49	254,327.41	736,891.90
45	Other Income	-	(9,814.42)	(9,814.42)	9,814.42	-		-		-
46	Interest During Construction	(5,872.39)	(5,476.24)	(11,348.63)	11,348.63	-		-	-	-
47	Interest on Debt	(140.76)	151,352.78	151,212.02		151,212.02	-	151,212.02	98,766.60	249,978.62
	-									
48	Net Income	1,526,079.00	(935,040.00)	591,039.00	(24,789.00)	566,250.00	(234,897.00)	331,353.00	155,561.00	486,913.00
49	Add: Interest Expense	(140.76)	151,352.78	151,212.02		151,212.02		151,212.02	98,766.60	249,978.62
50	Net Income for Return	1,525,938.24	(783,687.22)	742,251.02	(24,789.00)	717,462.02	(234,897.00)	482,565.02	254,327.60	736,891.62
										

Test Year: March 31, 2021

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Service Revenue

	CWS - NC Uniform - Water	D D 1			Direcct	Allocated	Total	ъ .	ъ .
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Service Revenue	19,514,827.46	18,487.09	19,533,314.55	409,366.45 [12]		19,942,681.00	1,973,771.00	21,916,452.00
2	Miscellaneous Revenue	97,232.60	106.94	97,339.54	62,927.71 [13]	(106.94) [14]	160,160.31	5,232.46	165,392.77
3	Uncollectible Accounts	(64,921.78)	(144,021.29)	(208,943.07)		(888.67) [11]	(209,831.74)	(20,767.51)	(230,599.25)
4	Total Service Revenue - Water	19,547,138.28	(125,427.27)	19,421,711.01	472,294.16	(995.61)	19,893,009.56	1,958,235.95	21,851,245.51
	CWS - NC Uniform - Sewer				Direcct	Allocated	T-1-1		
		Per Books -	Per Books -		Per Books	Per Books	Total Per Books	Proposed	Proposed
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books				Proposed Increase	Proposed After Increase
Line No.	Description			Total Per Books [C]	Per Books	Per Books	Per Books		•
Line No.	Description Service Revenue	Direct	Allocated		Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Increase	After Increase
		Direct [A]	Allocated [B]	[C]	Per Books Adjustment [D]	Per Books Adjustment	Per Books Adjusted [F]	Increase [G]	After Increase [H]
	Service Revenue	Direct [A] 15,798,921.28	Allocated [B] 10,822.08	[C] 15,809,743.36	Per Books Adjustment [D] (21,066.36) [12]	Per Books Adjustment [E]	Per Books Adjusted [F] 15,788,677.00	Increase [G] 1,845,269.00	After Increase [H] 17,633,946.00

- [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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Service Revenue

Bradfield	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water					Allocated	Total		
		Per Books -	Per Books -		Per Books	Per Books	Per Books	Proposed	Proposed
Line No.	Line No. Description Direct Allocated		Allocated	Total Per Books Adjustment A		Adjustment Adjusted		Increase	After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Service Revenue	1,416,761.26	2,310.07	1,419,071.33	14,763.67 [12]	-	1,433,835.00	422,848.00	1,856,683.00
2	Miscellaneous Revenue	7,131.68	-	7,131.68	4,845.18 [13]	- [14]	11,976.86	446.37	12,423.23
3	Uncollectible Accounts	(16,041.15)	(18,237.65)	(34,278.80)		(133.28) [11]	(34,412.08)	(10,148.36)	(44,560.44)
4	Total Service Revenue - Water	1,407,851.79	(15,927.58)	1,391,924.21	19,608.85	(133.28)	1,411,399.78	413,146.00	1,824,545.78

Bradfield Farm	c / Exirfield Harbon	ir / Treasure Cove - Sev	MOT

		Per Books -	Per Books -		Per Books	Per Books	Per Books	Proposed	Proposed
Line No.	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Increase	After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	Service Revenue	2,261,289.37	2,359.70	2,263,649.07	31,912.93 [12]	-	2,295,562.00	305,540.00	2,601,102.00
6	Miscellaneous Revenue	6,376.17	0.00	6,376.17	5,701.61 [13]	(0.00) [14]	12,077.78	619.07	12,696.85
7	Uncollectible Accounts	(124.37)	(15,196.89)	(15,321.26)		(125.05) [11]	(15,446.31)	(2,055.91)	(17,502.22)
8	Total Service Revenue-Sewer	2,267,541.17	(12,837.19)	2,254,703.98	37,614.54	(125.05)	2,292,193.47	304,103.16	2,596,296.63

Direcct

Allocated

Total

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

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Test Year: March 31, 2021

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Uncollectible Accounts

No.	Description	Water [A]	Sewer [B]	Total [C]		
1	Test Year / Present Service Revenues	19,942,681.00	15,788,677.00	35,731,358.00		
2	Per Books Uncollectible Accounts	\$ (209,832)	\$ (89,447)	\$ (299,278)		
3	Uncollectible % (L2/L1)	-1.05%	-0.57%			
4	PROPOSED Service Revenues	21,916,452.00	17,633,946.00			
5	Uncollectible % (L3)	-1.05%	-0.57%			
6	Uncollectible Accounts (L4*L5)	\$ (230,599)	\$ (99,901)	\$ (330,500)		
7	Proposed Increase Adjustment (L6-L2)	(20,768)	(10,454)	(31,221)		

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Test Year: March 31, 2021

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Uncollectible Accounts

Bradfield Farms	/ Fairfield Harbour	/ Treasure Cov

Line No.	Description	Water	Sewer	Total
		[A]	[B]	[C]
1	Test Year / Present Service Revenues	1,433,835.00	2,295,562.00	3,729,397.00
2	Per Books Uncollectible Accounts	\$ (34,412)	\$ (15,446)	\$ (49,858)
3	Uncollectible % (L2/L1)	-2.40%	-0.67%	
4	PROPOSED Service Revenues	1,856,683.00	2,601,102.00	
5	Uncollectible % (L3)	-2.40%	-0.67%	
6	Uncollectible Accounts (L4*L5)	\$ (44,560)	\$ (17,502)	\$ (62,063)
7	Proposed Increase Adjustment (L6-L2)	(10,148)	(2,056)	(12,204)

W-354, Sub 384

Test Year: March 31, 2021

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Forfeited Discounts

Line No.	Description	Water	Sewer	Total
1	Test Year / Present Revenues	19,942,681.00	15,788,677.00	35,731,358.00
2	Forfeited Discounts	\$ (906)	\$ (259)	\$ (1,165)
3	Test Year Forefeited Discount Rate (L2/L1)	0.00%	0.00%	
4	Test Year / Present Revenues (L1)	19,942,681.00	15,788,677.00	35,731,358.00
5	Forfeited Discount % (Note 1)	0.311%	0.241%	
6	Forfeited Discounts	\$ 62,022	\$ 38,051	\$ 100,072
7	Per-Books Adjustment (L6-L2)	62,928	38,310	101,238
8	PROPOSED Revenues	21,916,452.00	17,633,946.00	
9	Forfeited Discounts (L5)	0.311%	0.241%	
10	Forfeited Discount % (L8*L9)	\$ 68,160	\$ 42,498	\$ 110,658
11	Proposed Increase Adjustment (L10-L7)	5,232	4,188	9,420

Notes:

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

W-354, Sub 384

Test Year: March 31, 2021

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Forfeited Discounts

Bradfield Farms / Fairfield Harbour / Treasure Cove

Line No.	Description	Water	Total		
1	Test Year / Present Revenues	1,433,835.00	1,433,835.00 2,295,562.00		
2	Forfeited Discounts	\$ (759)	\$ (123)	\$ (882)	
3	Test Year Forefeited Discount Rate (L2/L1)	-0.05%	-0.01%		
4	Test Year / Present Revenues (L1)	1,433,835.00	2,295,562.00	3,729,397.00	
5	Forfeited Discount % (Note 1)	0.285%	0.243%		
6	Forfeited Discounts	\$ 4,086	\$ 5,578	\$ 9,665	
7	Per-Books Adjustment (L6-L2)	4,845	5,702	10,547	
8	PROPOSED Revenues	1,856,683.00	2,601,102.00		
9	Forfeited Discounts (L5)	0.285%	0.243%		
10	Forfeited Discount % (L8*L9)	\$ 5,292	\$ 6,321	\$ 11,612	
11	Proposed Increase Adjustment (L10-L7)	446	619	1,065	

Notes:

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

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Salaries & Wages

	CWS - NC Uniform - Water				Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-forma
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Salaries & Wages - Maintenance	-	-	-	-	-	-		-
2	Salaries & Wages - General	2,850,721.50	1,233,783.18	4,084,504.68	-	(585,522.95) [11]	3,498,981.73	(263,154.74) [15]	3,235,826.99
3	Total Salaries & Wages - Water	2,850,721.50	1,233,783.18	4,084,504.68	-	(585,522.95)	3,498,981.73	(263,154.74)	3,235,826.99
	CWS - NC Uniform - Sewer				Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-forma
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	Salaries & Wages - Maintenance	-	-	-	-	-	-		-
5	Salaries & Wages - General	1,427,350.31	691,098.41	2,118,448.72		(330,321.28) [11]	1,788,127.43	131,609.07 [15]	1,919,736.50
6	Total Salaries & Wages - Sewer	1,427,350.31	691,098.41	2,118,448.72	-	(330,321.28)	1,788,127.43	131,609.07	1,919,736.50

- [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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Salaries & Wages

Bradfield	l Farms / Fairfield Harbour / Treasure Co	ve - Water		Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-forma	
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Salaries & Wages - Maintenance	-	-	-	-	-	-		-
2	Salaries & Wages - General	148,691.40	164,928.03	313,619.43	-	(84,112.35) [11]	229,507.08	163,775.02 [15]	393,282.10
3	Total Salaries & Wages - Water	148,691.40	164,928.03	313,619.43	-	(84,112.35)	229,507.08	163,775.02	393,282.10
	Farms/Fairfield Harbour/Treasure Co				Direct Per Books	Allocated Per Books	Total Per Books	Pro - Forma	Pro-forma
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	Salaries & Wages - Maintenance	-	-	-	-	-	-		-
5	Salaries & Wages - General	185,223.87	167,934.08	353,157.95	-	(81,856.53) [11]	271,301.43	129,061.27 [15]	400,362.70
6	Total Salaries & Wages - Sewer	185,223,87	167.934.08	353,157,95		(81,856,53)	271,301.43	129.061.27	400,362,70

- [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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Salary Captime

		CWS - NC Uniform - Water				Direct Per Books	Allocated Per Books	Total Per Books	Pro-Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	522001	Capitalized Time	(293,403.03)	(14,741.10)	(308,144.13)		14,160.48 [11]	(293,983.65)		(293,983.65)
2		UA Adjustment						-	-	-
3		Total Capitalize Time - Water	(293,403.03)	(14,741.10)	(308,144.13)	-	14,160.48	(293,983.65)	-	(293,983.65)
		CWS - NC Uniform - Sewer				Direct Per Books	Allocated Per Books	Total Per Books	Pro-Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	522001	Capitalized Time	(140,255.29)	(8,235.41)	(148,490.70)		8,050.93 [11]	(140,439.77)		(140,439.77)
5		UA Adjustment						-	-	-
6		Total Capitalize Time - Sewer	(140,255.29)	(8,235.41)	(148,490.70)		8,050.93	(140,439.77)		(140,439.77)

- 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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Salary Captime

	Bradfield Farms/Fairfield Harbour/Treasure Cove - Water						Allocated Per Books	Total Per Books	Pro-Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		<u> </u>	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	522001	Capitalized Time	(21,131.09)	(2,019.48)	(23,150.57)		2,140.38 [11]	(21,010.18)		(21,010.18)
2		UA Adjustment						-	-	-
3		Total Capitalize Time - Water	(21,131.09)	(2,019.48)	(23,150.57)	-	2,140.38	(21,010.18)	-	(21,010.18)
	Bradfiel	d Farms / Fairfield Harbour / Treasure C	Cove - Sewer			Direct Per Books	Allocated Per Books	Total Per Books	Pro-Forma	Pro-Forma
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	522001	Capitalized Time	(48,924.48)	(2,051.90)	(50,976.38)		1,994.35 [11]	(48,982.04)		(48,982.04)
5		UA Adjustment						- '	-	- '
6		Total Capitalize Time - Sewer	(48,924.48)	(2,051.90)	(50,976.38)		1,994.35	(48,982.04)		(48,982.04)

- 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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Purchase Power

		CWS - NC Uniform - Water				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]	Proforma Proposed [H]
1 2	517001	Utility-Electric Power	1,069,104.05	(3,215.25)	1,065,888.80			1,065,888.80	7,492.23 [16]	1,073,381.03
3		Total Purchase Power - Water	1,069,104.05	(3,215.25)	1,065,888.80			1,065,888.80	7,492.23	1,073,381.03
		CWS - NC Uniform - Sewer		Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
							Trajastment	Trajastea	rajustinent	rroposeu
4 5	517001	Utility-Electric Power	[A] 789,274.04	[B] (1,808.00)	[C] 787,466.04	[D]	[E]	[F] 787,466.04	[G] 4,357.93 [16]	[H] 791,823.97

- [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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Purchase Power

	Bradfield Far	ms/Fairfield Harbour/Treasure	Cove - Water			Direct	Allocated	Total		
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1 2	517001	Utility-Electric Power	75,340.90	(419.70)	74,921.20	-		74,921.20	156.47 [16] -	75,077.67
3		Total Purchase Power - Water	75,340.90	(419.70)	74,921.20	-	-	74,921.20	156.47	75,077.67
	Bradfield Far	ms / Fairfield Harbour / Treasure	Cove - Sewer	Per Books -	Total Per	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	517001	Utility-Electric Power	136,283.39	(427.86)	135,855.53	-		135,855.53	- [16]	135,855.53
_										,
3		Total Purchase Power-Sewer	136,283.39	(427.86)	135,855.53			135,855.53		135,855.53

- [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]
- $[D]\hbox{-} Amounts \ calculated \ based \ on \ company \hbox{'s supporting schedules}$
- [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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Purchase Water & Sewer

		CWS - NC Uniform - Water		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjusted	Adjustment	Proposed
1	511001	Purchased Services-Water	[A] 1,505,264.30	[B] 89.20	[C] 1,505,353.50	[D]	[E]	[F] 1,505,353.50	[G] 18,880.95 [17]	[H] 1,524,234.45
4		Total Purchase Water	1,505,264.30	89.20	1,505,353.50		-	1,505,353.50	18,880.95	1,524,234.45
		CWS - NC Uniform - Sewer		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	511002	Purchased Services-Sewer	872,477.91	49.87	872,527.78	-	-	872,527.78	6,219.10 [17]	878,746.88
6		T . 1 D . 1 . 0	000 100 01		050 505 50					000 014 000
7		Total Purchase Sewer	872,477.91	49.87	872,527.78			872,527.78	6,219.10	878,746.88

- [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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Purchase Water & Sewer

	Bradfield F	arms/Fairfield Harbour/Treasur	e Cove - Water	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma		Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjusted	Adjustment		Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]		[H]
1	511001	Purchased Services-Water	-	12.13	12.13	-	-	12.13	-	[17]	12.13
3										_	
4		Total Purchase Water		12.13	12.13	-	-	12.13	-		12.13
		arms/Fairfield Harbour/Treasur		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma		Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjusted	Adjusted	Adjustment		Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]		[H]
5	511002	Purchased Services-Sewer	-	12.36	12.36	-	-	12.36	-	[17]	12.36
6											
7		Total Purchase Sewer		12 36	12 36			12.36			12 36

- [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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Maintenance & Repair

The Note Personal			CWS - NC Uniform - Water		Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
1 512001 Stop Supplies and Tools 1.791.31 1.172.581 1.157.172 1.15.171.2 1.15.17	Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
2 512002 Regists and Maintenance 401,58c.25 31,774.74 433,160.99 - 433,160.99 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 33,679.84 32,779.85 32,779 32							[D]	[E]		[G]	
\$ 5,2000 Main Beasls 33,799.4 119.70 33,878.94 .	1						-	-		-	
1	2	512002	Repairs and Maintenance	401,386.25	31,774.74	433,160.99	-	-	433,160.99	-	433,160.99
5 S12005 Valve Repair 491,93 491,93 491,93 491,93 272,98 2	3	512003	Main Breaks	33,759.24	119.70	33,878.94	-	-	33,878.94	-	33,878.94
6 5 12006 Marhole Maint	4				-		-	-		-	-
Size	5		Valve Repair	491.93			-	-		-	
8 512008 Maintenance Electric Equip Repair 15,696.31 1.421.90 17,118.21 - 17,1	6	512006	Manhole Maint	-	227.98	227.98	-	-	227.98	-	227.98
9 \$12009 Server Rodding 9.256.35 3.02.0072 3.02.	7	512007	Major Repairs	-	-	-	-	-	-	-	-
10 512010 Sewer Rodding 9,256.35 9,256.35 9,256.35 9,256.35 9,256.35 9,256.35 9,256.35 9,256.35 38,340.00 38,340	8	512008	Maintenance Electric Equip Repair	15,696.31	1,421.90	17,118.21	-	-	17,118.21	-	17,118.21
11 512011 Sewer Studge Harding 38,340.00 38,	9	512009	Permits	5,675.00	24,615.72	30,290.72	-	-	30,290.72	-	30,290.72
12 512012 Deferred Maintenance Expense 288,829.01 114,204.52 372,733.53 (897.31) 11 372,136.23 320,000 340,000 3	10	512010	Sewer Rodding	9,256.35	-	9,256.35	-	-	9,256.35	-	9,256.35
13 5 20 3 Excavation Restoration 400.00 400.00 400.00 400.00 15 20 4 5 20 4 5 20 4 5 20 4 5 20 4 5 20 5 Equipment Rental 465.85 3.225.45 3.69 3.00 (1,265.56) 11 2.425.74 2.425.74 16.67 21 5 20 5 Equipment Rental 466.85 3.225.45 3.69 3.00 (1,265.56) 11 2.425.74 2.425.74 16.67 21 17 5 20 7 Weather, Hurricane, Fuel/Snow removal 11,549 18 3.933.73 15,482.91 -	11	512011	Sewer Sludge Hauling	38,340.00	-	38,340.00	-	-	38,340.00	-	38,340.00
13 5 20 3 Excavation Restoration 400.00 400.00 400.00 400.00 15 20 4 5 20 4 5 20 4 5 20 4 5 20 4 5 20 5 Equipment Rental 465.85 3.225.45 3.69 3.00 (1,265.56) 11 2.425.74 2.425.74 16.67 21 5 20 5 Equipment Rental 466.85 3.225.45 3.69 3.00 (1,265.56) 11 2.425.74 2.425.74 16.67 21 17 5 20 7 Weather, Hurricane, Fuel/Snow removal 11,549 18 3.933.73 15,482.91 -	12	512012	Deferred Maintenance Expense	258,529.01	114,204.52	372,733.53	-	(597.31) [11]	372,136.23	-	372,136.23
15 512015 Equipment Rental 465.85 3.225.45 3.991.30 (1,265.56) 11 2.425.74 2.425.74 1.66.67.21 1.6	13	512013			· · · · · · · · · · · · · · · · · · ·	400.00	_	- / - /	400.00	-	400.00
15 512015 Equipment Rental 465.85 3.225.45 3.991.30 (1,265.56) 11 2.425.74 2.425.74 1.66.67.21 1.6	14	512014	Communication Expense	3,208.86	42,126.43	45,335.29	_	(8,252.34) [11]	37,082.95	-	37,082.95
16	15						_			_	2,425,74
17							_	-		_	
18	17		Weather/Hurricane/Fuel/Snow removal				_	-		_	
19 512019 Moving Expense	18						_	-		_	
134.04 1	19			=			_	-		_	-
Size Size Landscaping Size				-	134.04	134.04	_	_	134.04	_	134.04
22 512022 Other Contracted Workers 1,105.00 934,72 2,039,72 - 2,039,7				93.988.48			_	_		_	
23 512023 Pump Station R&M 1,500.00 1,500.00 1,500.00 1,500.00 1,500.00 24 512024 Project Labor Hours (COGS) - - - - - - - - -							_	_		_	
Sizor Project Labor Hours (COCS) Sizor							_	_		_	
25 51205 Vehicle Labor Hours (COGS)				-		-,		_	-,		-,
26 512900 Other Plant and System Maintenance 34,644.61 3,851.97 38,496.58 - (137.04) [11] 38,359.54 - 38,359.54 27 513001 Allocated Fuel Charge - </td <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td>_</td> <td>_</td> <td></td> <td></td>				_				_	_		
27 513001 Allocated Fuel Charge -				34 644 61	3 851 97	38 496 58		(137.04) [11]	38 359 54		38 359 54
28 513002 Meter Supplies 4,411.85 3,251.77 7,663.62 - 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 7,663.62 208.60				-				(107.01) [11]			
29 513003 Pipe, Plate, Gasket - 208.60 208.60 - - 208.60 - 208.60 - 208.60 - 208.60 - 208.60 - 208.60 - - 208.60 - - 208.60 - </td <td></td> <td></td> <td></td> <td>4 411 85</td> <td>3 251 77</td> <td>7 663 62</td> <td></td> <td>_</td> <td>7 663 62</td> <td></td> <td></td>				4 411 85	3 251 77	7 663 62		_	7 663 62		
Signature Sign				1,111.00				_			
Standard				_	200.00	200.00		_	200.00		200.00
32 513006 Misc Gge Glass, Parts -				_				_	_		
33 513007 Rig Equip 26.75 26.75 26.75 34 513008 Electrical Equip 10,598.28 1,076.46 11,674.74 8.88) [1] 11,665.86 11,665.86 35 513009 Lighting Supplies 41.68 41.68 - 41.68 - 41.68 - 36 513010 Plant Air System 387.07 677.66 1,064.73 - - 1,064.73 - 1,064.73 37 513011 Valves and Traps - - - - - - - - 38 513012 Duty and Brokerage - - - - - - - - 39 513899 Materials and Supplies Write-off -				_	_	_	_	_	_		_
34 513008 Electrical Equip 10,598.28 1,076.46 11,674.74 - (8.88) [11] 11,665.86 - 11,665.86 35 513009 Lighting Supplies - 41.68 41.68 - - 41.68 - 41.68 36 513010 Plant Air System 387.07 677.66 1,064.73 - - 1,064.73 - 1,064.73 - 1,064.73 37 513011 Valves and Traps -					26.75	26.75	_	_	26.75		26.75
35 513009 Lighting Supplies 41.68 41.68 41.68 - 41.68 41.68 36 513010 Plant Air System 387.07 677.66 1,064.73 - 1,064.				10 598 28			_	(8 88) [11]			
36 513010 Plant Air System 38.07 677.66 1,064.73 - 1,064.73 - 1,064.73 37 513011 Valves and Traps - - - - - - - 38 513012 Duty and Brokerage - - - - - - - - 39 513899 Materials and Supplies Write-off -				10,550.20			_	(0.00) [11]			
37 513011 Valves and Traps				387.07			_	_		_	
38 513012 Duty and Brokerage				367.07	077.00	1,004.73	-	-	1,004.73	•	1,004.73
39 513899 Materials and Supplies Write-off				-	-	-	-	-	-	-	-
40 51390 Other Materials and Supplies 83,226.76 59,571.48 142,798.24 - (137.04) [11] 142,661.20 - 142,661.20 41 UA Adjustment				-	-	-	-	-	-	-	-
41 UA Adjustment				92 226 77	E0 E71 49	142 709 24	-	(127.04) [11]	142 661 20	-	142 661 20
		513900		83,448.76	39,371.48	142,/95.24	-	(137.04) [11]	142,001.20	-	142,001.20
				1 016 553 70	320 470 20	1 337 033 00		(10.308.17)	1 326 634 02		1 326 634 02

- [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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Maintenance & Repair

		CWS - NC Uniform - Sewer		Per Books -		AA Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
43	512001	Shop Supplies and Tools	1,768.73	6,557.24	8,325.97	-	-	8,325.97	-	8,325.97
44	512002	Repairs and Maintenance	318,099.37	18,060.94	336,160.31	-	-	336,160.31	-	336,160.31
45	512003	Main Breaks	3,148.50	66.82	3,215.32	-	-	3,215.32	-	3,215.32
46	512004	Traps Repair	-	-	-	-	-	-	-	-
47	512005	Valve Repair	-	-	-	-	-	-	-	-
48	512006	Manhole Maint	18,048.18	127.59	18,175.77	-	-	18,175.77	-	18,175.77
49	512007	Major Repairs	-	-	-	-	-	-	-	-
50	512008	Maintenance Electric Equip Repair	29,139.45	818.00	29,957.45	-	-	29,957.45	-	29,957.45
51	512009	Permits	23,652.50	14,339.67	37,992.17	-	-	37,992.17	-	37,992.17
52	512010	Sewer Rodding	218,749.83	-	218,749.83	-	-	218,749.83	-	218,749.83
53	512011	Sewer Sludge Hauling	629,667.49	-	629,667.49	-	-	629,667.49	-	629,667.49
54	512012	Deferred Maintenance Expense	432,517.02	66,553.68	499,070.70	-	(336.28) [11]	498,734.41	-	498,734.41
55	512013	Excavation Restoration	-	-	-	-		-	-	-
56	512014	Communication Expense	4,418.45	23,505.79	27,924.24	-	(4,620.01) [11]	23,304.23	-	23,304.23
57	512015	Equipment Rental	-	1,805.40	1,805.40	_	(710.56) [11]	1,094.84	-	1,094.84
58	512016	Uniforms	822.63	6,518.26	7,340.89	_	. , , , ,	7,340.89	-	7,340.89
59	512017	Weather/Hurricane/Fuel/Snow removal	6,999.04	2,199.17	9,198.21	_	-	9,198.21	-	9,198.21
60	512018	Safety Supplies/Expense	2,264.88	2,967.52	5,232.40	_	-	5,232.40	-	5,232.40
61	512019	Moving Expense	· -		· -	_	-	· -	-	· -
62	512020	Service Claims	-	74.85	74.85	_	-	74.85	_	74.85
63	512021	Landscaping	40,457.89	266.68	40,724.57	_	-	40,724.57	_	40,724.57
64	512022	Other Contracted Workers	-	521.11	521.11	_	-	521.11	_	521.11
65	512023	Pump Station R&M	1,105.00	_	1,105.00	_	-	1,105.00	_	1,105.00
66	512024	Project Labor Hours (COGS)	-	_	-	_	-	-	_	-
67	512025	Vehicle Labor Hours (COGS)	_	_	_	_	_	_	-	_
68	512900	Other Plant and System Maintenance	19,649.41	2,164.03	21,813.44	_	(76.70) [11]	21,736.73	_	21,736.73
69	513001	Allocated Fuel Charge	-	-,	,	_	-		_	
70	513002	Meter Supplies	_	1,865.46	1,865.46		_	1,865.46		1,865.46
71	513002	Pipe, Plate, Gasket	751.50	116.61	868.11			868.11		868.11
72	513004	Misc Bearing	731.30	110.01		_	_	000.11		000.11
73	513005	Lubricant, Gases	_				_			
74	513006	Misc Gge Glass, Parts	_	_		_	_	_	_	_
75	513007	Rig Equip		14.96	14.96	_	_	14.96		14.96
76	513008	Electrical Equip	7,458.60	599.95	8,058.55	_	(4.96) [11]	8,053.59		8,053.59
77	513009	Lighting Supplies	42.68	23.40	66.08	_	(4.50) [11]	66.08		66.08
78	513010	Plant Air System	2,971.00	378.02	3,349.02	_	_	3,349.02	_	3,349.02
79	513010	Valves and Traps	2,971.00	370.02	3,349.02	-	-	3,349.02	-	3,349.02
80	513011	Duty and Brokerage	-	-	-	-	-	-	-	-
81	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
82	513999	Other Materials and Supplies	30,405.49	33,331.33	63,736.82	-	(76.70) [11]	63,660.12	-	63,660.12
82 83	313900	UA Adjustment	30,405.49	33,331.33	03,730.82	-	(76.70) [11]	03,000.12	-	03,000.12
84		Total Maintenance Expense Sewer	1,792,137.64	182,876.47	1,975,014.11		(5,825.23)	1,969,188.88		1,969,188.88
04		i otai mannenance expense sewer	1,/ 72,13/ .04	104,070.47	1,7/3,014.11		(3,023.23)	1,707,100.00		1,707,100.88

- [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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Maintenance & Repair

	Bradfie	ld Farms/Fairfield Harbour/Treasure Cove	- Water	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	512001	Shop Supplies and Tools	-	1,596.22	1,596.22		-	1,596.22		1,596.22
2	512002	Repairs and Maintenance	64,677.16	3,193.20	67,870.36	-	-	67,870.36	-	67,870.36
3	512003	Main Breaks	1,273.20	16.36	1,289.56	_	-	1,289.56	-	1,289.56
4	512004	Traps Repair	· -	-	· -	-	-		-	· -
5	512005	Valve Repair	-	-	-	_	-	-	-	-
6	512006	Manhole Maint	-	31.07	31.07	_	-	31.07	-	31.07
7	512007	Major Repairs	-	-	-	_	-	-	-	-
8	512008	Maintenance Electric Equip Repair	686.40	105.75	792.15	_	-	792.15	-	792.15
9	512009	Permits	1,225.00	1,094.76	2,319.76	_	-	2,319.76	-	2,319.76
10	512010	Sewer Rodding	22,750.00	· · · · · · · · · · · · · · · · · · ·	22,750.00	_	-	22,750.00	-	22,750.00
11	512011	Sewer Sludge Hauling	· -	_	· -	_	-		_	· -
12	512012	Deferred Maintenance Expense	17,068.44	5,032.70	22,101.14	_	(84.57) [11]	22,016.57	_	22,016.57
13	512013	Excavation Restoration	-	-		_	-	-	_	-
14	512014	Communication Expense	-	5,730.44	5,730.44	_	(1,123.34) [11]	4,607.10	_	4,607.10
15	512015	Equipment Rental	_	439.71	439.71	_	(172.73) [11]	266.98	_	266.98
16	512016	Uniforms	_	1,584.45	1,584.45	_	- (1,584.45	_	1,584.45
17	512017	Weather/Hurricane/Fuel/Snow removal	1,926.19	528.44	2,454.63	_	_	2,454.63	_	2,454.63
18	512018	Safety Supplies/Expense	-	492.00	492.00	_	_	492.00	_	492.00
19	512019	Moving Expense	_			_	_	-	_	
20	512020	Service Claims	_	18.25	18.25		_	18.25		18.25
21	512021	Landscaping	8,386.61	32.54	8,419.15		_	8,419.15		8,419.15
22	512022	Other Contracted Workers	-	127.35	127.35		_	127.35		127.35
23	512023	Pump Station R&M	_	-	-	_	_	-	_	-
24	512024	Project Labor Hours (COGS)	_	_	_	_	_	_		_
25	512025	Vehicle Labor Hours (COGS)	_				_			
26	512900	Other Plant and System Maintenance	3,517.86	483.56	4,001.42		(18.64) [11]	3,982.78		3,982.78
27	513001	Allocated Fuel Charge	3,517.00	400.00	4,001.42	_	(10.04) [11]	5,702.70		5,502.70
28	513002	Meter Supplies	185.06	255.74	440.80	_	_	440.80		440.80
29	513002	Pipe, Plate, Gasket	100.00	28.38	28.38	_	_	28.38		28.38
30	513003	Misc Bearing		20.30	20.50		_	20.30		20.50
31	513004	Lubricant, Gases				_	_			
32	513006	Misc Gge Glass, Parts	_		-	_	_	_	_	_
33	513007	Rig Equip	-	3.61	3.61	-	-	3.61	•	3.61
34	513007	Electrical Equip	-	146.55	146.55	-	(1.21) [11]	145.34	•	145.34
35	513009	Lighting Supplies	-	5.69	5.69	-	(1.21) [11]	5.69	•	5.69
36	513010	Plant Air System	-	92.14	92.14	-	-	92.14	•	92.14
37	513010	Valves and Traps	-	92.14	92.14	-	-	92.14	-	92.14
38	513011	Duty and Brokerage	-	-		-	-	-	-	-
38 39	513012	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
39 40	513899		1 (01 22	7.0/1.00	0.4(2.40	-	(10.74) [44]	0.444.46	-	0.444.47
40 41	513900	Other Materials and Supplies	1,601.22	7,861.88	9,463.10	-	(18.64) [11]	9,444.46	-	9,444.46
41 42		UA Adjustment Total Maintenance Expense Water	123,297.14	28,900.79	152,197.93		(1,419.12)	150,778.81		150,778.81
42		rotai iviaintenance Expense water	123,297.14	28,900.79	152,197.93		(1,419.12)	150,778.81		150,//8.81

- [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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Maintenance & Repair

	Bradfie	ld Farms / Fairfield Harbour / Treasure Cove	- Sewer	Per Books -		AA Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]		[F]	[G]	[H]
43	512001	Shop Supplies and Tools	177.81	1,624.92	1,802.73		-	1,802.73		1,802.73
44	512002	Repairs and Maintenance	3,630.67	3,251.56	6,882.23	-	-	6,882.23	-	6,882.23
45	512003	Main Breaks	-	16.58	16.58	-	-	16.58	-	16.58
46	512004	Traps Repair	-	-	-	-	-	-	-	-
47	512005	Valve Repair	-	-	-	-	-	-	-	-
48	512006	Manhole Maint	8,889.55	31.65	8,921.20	-	-	8,921.20	-	8,921.20
49	512007	Major Repairs	-	-	-	-	-	-	-	-
50	512008	Maintenance Electric Equip Repair	7,809.24	107.79	7,917.03	-	-	7,917.03	-	7,917.03
51	512009	Permits	3,395.79	1,115.41	4,511.20	-	-	4,511.20	_	4,511.20
52	512010	Sewer Rodding	30,007.26	· · · · · · · · · · · · · · · · · · ·	30,007.26	-	-	30,007.26	_	30,007.26
53	512011	Sewer Sludge Hauling	51,308.67	_	51,308.67	_	-	51,308.67	_	51,308.67
54	512012	Deferred Maintenance Expense	10,854.12	5,125.02	15,979.14	_	(83.29) [11]	15,895.85	_	15,895.85
55	512013	Excavation Restoration	-	-	-	_	-	-	_	-
56	512014	Communication Expense	-	5,823.06	5,823.06	_	(1,144.65) [11]	4,678.41	_	4,678.41
57	512015	Equipment Rental	-	447.52	447.52	_	(176.13) [11]	271.39	_	271.39
58	512016	Uniforms	_	1,614.41	1,614.41		(170.10) [11]	1,614.41		1,614.41
59	512017	Weather/Hurricane/Fuel/Snow removal	952.04	537.11	1,489.15		_	1,489.15		1,489.15
60	512018	Safety Supplies/Expense	694.66	499.41	1,194.07		_	1,194.07		1,194.07
61	512019	Moving Expense	-				_			-
62	512020	Service Claims	_	18.56	18.56	_	_	18.56	_	18.56
63	512021	Landscaping	8,660.16	33.06	8,693.22			8,693.22		8,693.22
64	512022	Other Contracted Workers	0,000.10	129.19	129.19	_	_	129.19	_	129.19
65	512023	Pump Station R&M	-	129.19	129.19	-	-	129.19	-	129.19
66	512023	Project Labor Hours (COGS)	-	•	•	-	-	-	-	•
67	512024	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-
68	512023	Other Plant and System Maintenance	51,141.13	491.94	51,633.07	-	(18.99) [11]	51,614.08	-	51,614.08
69	513001	Allocated Fuel Charge	51,141.15	491.94	51,655.07	-	(16.99) [11]	51,614.06	-	51,614.06
70	513001		-	260.57	260.57	-	-	260.57	-	260.57
	513002	Meter Supplies	-	28.91	28.91	-	-	28.91	-	28.91
71	513003	Pipe, Plate, Gasket	-	28.91	28.91	-	-	28.91	-	
72	513004	Misc Bearing	-	-	-	-	-	-	-	-
73		Lubricant, Gases	-	-	-	-	-	-	-	-
74	513006	Misc Gge Glass, Parts	-			-	-	-	-	
75	513007	Rig Equip	-	3.70	3.70	-	-	3.70	-	3.70
76	513008	Electrical Equip	443.37	148.72	592.09	-	(1.23) [11]	590.86	-	590.86
77	513009	Lighting Supplies	-	5.79	5.79	-	-	5.79	-	5.79
78	513010	Plant Air System	-	93.71	93.71	-	-	93.71	-	93.71
79	513011	Valves and Traps	-	-	-	-	-	-	-	-
80	513012	Duty and Brokerage	-	-	-	-	-	-	-	-
81	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
82	513900	Other Materials and Supplies	946.98	7,993.99	8,940.97	-	(18.99) [11]	8,921.98	-	8,921.98
83		UA Adjustment						-		
84		Total Maintenance Expense Sewer	178,911.45	29,402.58	208,314.03	-	(1,443.27)	206,870.76	-	206,870.76

- [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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Maintenance Testing

		CWS - NC Uniform - Water				Direct	Allocated	Total		
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
Line 140	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	515001	Laboratory Testing	2,010.92	2,733.87	4,744.79	[D]	[15]	4,744.79	[G]	4,744.79
2	515001	Test - Water/Sewer	121,781.88	59,938.44	181,720.32	-	-	181,720.32	-	181,720.32
2	515002	Test - Water/Sewer Test - Equipment/Chemical	26,434.78	1,592.71	28,027.49	-	-	28,027.49	-	28,027.49
3				1,392.71	·	-	-		-	
4	515004	Test - Safe Drinking Water Act	1,806.48		1,806.48			1,806.48		1,806.48
5		Total Maintenance Testing Water	152,034.06	64,265.02	216,299.08	-	-	216,299.08	-	216,299.08
Line No	A	CWS - NC Uniform - Sewer	Per Books -	Per Books -	Tatal Bar Baala	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	515001	Laboratory Testing	42,131.18	1,610.05	43,741.23	-	-	43,741.23	-	43,741.23
7	515002	Test - Water/Sewer	238,951.00	21,294.50	260,245.50	-	-	260,245.50	-	260,245.50
8	515003	Test - Equipment/Chemical	19,245.93	881.32	20,127.25	-	-	20,127.25	-	20,127.25
9	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-	-
10		Total Maintenance Testing Sewer	300,328.11	23,785.87	324,113.98	-	-	324,113.98	-	324,113.98

- [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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426.04

34,461.35

426.04

Maintenance Testing

	Bradfield F	arms / Fairfield Harbour / Treasure Co	ove - Water			Direct	Allocated	Total		
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	515001	Laboratory Testing	6,184.60	55.44	6,240.04	-	-	6,240.04	-	6,240.04
2	515002	Test - Water/Sewer	10,761.56	8,190.79	18,952.35	-	-	18,952.35	-	18,952.35
3	515003	Test - Equipment/Chemical	177.99	216.67	394.66	-	-	394.66	-	394.66
4	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-	-
5		Total Maintenance Testing Water	17,124.15	8,462.90	25,587.05	-		25,587.05		25,587.05
	Bradfield F	arms / Fairfield Harbour / Treasure Co	ve - Sewer			Direct	Allocated	Total		
			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	515001	Laboratory Testing	8,265.23	56.41	8,321.64			8,321.64		8,321.64
7	515002	Test - Water/Sewer	20,432.50	5,281.17	25,713.67	-	-	25,713.67	-	25,713.67

426.04

34,461.35

Column Calculations:

10

- [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

Test - Equipment/Chemical

Test - Safe Drinking Water Act

Total Maintenance Testing Sewer

207.51

28,905.24

218.53

5,556.11

- [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]

515003

515004

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

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Meter Reading

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

- [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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Meter Reading

	Bradfield Fa	rms / Fairfield Harbour / Treasur	e Cove - Water Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
1	516001	Service - Meter Reading	[A] 36,681.34	[B]	[C] 36,681.34	[D]	[E]	[F] 36,681.34	[G]	[H] 36,681.34
2										
3		Total Meter Reading	36,681.34	-	36,681.34	-	-	36,681.34	-	36,681.34
		ms / Fairfield Harbour / Treasur	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	516001	Service - Meter Reading	-	-	-	-		-	-	-
5										
6		Total Meter Reading						-	-	

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

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Chemicals

Line No	Account	CWS - NC Uniform - Water Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
1	514001	Chlorine	[A] 29,846.31	[B] 74.87	[C] 29,921	[D]	[E]	[F] 29,921	[G]	[H] 29,921
1			29,040.31	74.07	29,921	-		29,921	-	29,921
2	514002	Odor Control Chemicals	-	-	-	-		-	-	-
3	514900	Other Chemicals	218,905.30	918.90	219,824	-		219,824	6,348.19 [20]	226,172
4										
5		Total Chemicals Water	248,751.61	993.77	249,745.38	-	-	249,745.38	6,348.19	256,093.57
Line No	Account	CWS - NC Uniform - Sewer Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	514001	Chlorine	88,917.41	42.60	88,960.01			88,960.01		88,960.01
7	514002	Odor Control Chemicals	1,656.44	-	1,656.44	-		1,656.44	-	1,656.44
8	514900	Other Chemicals	323,194.87	520.40	323,715.27	-		323,715.27	14,116.99 [20]	337,832.26
9										
10		Total Chemicals Sewer	413,768.72	563.00	414,331.72	-		414,331.72	14,116.99	428,448.71

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
- [B]- Company's Allocated ledger amounts for test year ended March 31, 2021
- [C]- Sum of Column [A] & [B]
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- [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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Chemicals

	Bradfield Fa	rms / Fairfield Harbour / Treasu	e Cove - Water			Direct	Allocated	Total		
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	514001	Chlorine	30,345.96	7.64	30,354	-		30,354	-	30,354
2	514002	Odor Control Chemicals	-	-	-	-		-	-	-
3	514900	Other Chemicals	39,159.21	93.01	39,252	-		39,252	2,306.92 [20]	41,559
4										
5		Total Chemicals Water	69,505.17	100.65	69,605.82	-	-	69,605.82	2,306.92	71,912.74
	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer					Direct	Allocated	Total	Dec France	Para Communica
Line No	A	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books	Per Books	Pro- Forma	Proforma
Line No	Account	Description					Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	514001	Chlorine	2,956.65	7.80	2,964.45	-		2,964.45	-	2,964.45
7	514002	Odor Control Chemicals	286.13	-	286.13	-		286.13	-	286.13
8	514900	Other Chemicals	22,121.87	94.26	22,216.13	=		22,216.13	94.40 [20]	22,310.53
9										

25,466.71

25,466.71

94.40

25,561.11

102.06

Column Calculations:

10

- [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

Total Chemicals Sewer

25,364.65

- [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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Transportation

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

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

- Column Calculations:

 [A]- Company's direct ledger amounts for test year ended March 31, 2021

 [B]- Company's Allocated ledger amounts for test year ended March 31, 2021

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

 [D]- Amounts calculated based on company's supporting schedules

 [E]- Amounts calculated based on company's supporting schedules

 [F]- Sum of Column [C], [D], & [E]

 [G]- Amounts calculated based on company's supporting schedules

 [H]- Sum of Column [F] & [G]

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Transportation

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

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

- 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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Outside Services

		CWS - NC Uniform - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
Line 110	recount	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	540100	Consulting		38.29	38.29		(38.29) [11]		1-1	
2	540200	Accounting and Audit	-	2,107.39	2,107.39	-	(2,107.39) [11]	-		-
3	540300	Recruitment	-	-	-	-		-		-
4	540400	Legal	(0.00)	6,651.31	6,651.31	-	(3,607.15) [11]	3,044.16		3,044.16
5	540500	Payroll	- 1	5,094.05	5,094.05	-	(5,094.05) [11]	-		-
6	540600	Tax	-	23,259.07	23,259.07	-	(23,259.07) [11]	-		-
7	540700	Engineering	-	-	-	-	-	-		-
8	540800	Temporary Labor	-	18,407.52	18,407.52	-	(18,407.52) [11]	-		-
9	540900	Police	-	-	-	-		-		-
10	541000	Environmental	-	-	-	-	-	-		-
11	541100	Management Fee	-	(174,081.85)	(174,081.85)	-	174,081.85 [11]	-		-
12	541200	Contractor Outside Services	247.94	29,253.68	29,501.62	-	(29,253.68) [11]	247.94		247.94
13	541300	Employee Finder Fees	-	4,902.71	4,902.71	-	(4,902.71) [11]	-		-
14	549000	Other Outside Services	604.37	101,009.68	101,614.05	-	(95,353.41) [11,18]	6,260.64		6,260.64
15		UA Adjustment	-	-	-	-	-	-		-
16		Total Outside Servce - Water	852.31	16,641.85	17,494.16	-	(7,941.41)	9,552.75	-	9,552.75
Line No	Account	CWS - NC Uniform - Sewer Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
		Description		[B]	[C]	Per Books	Per Books Adjustment [E]	Per Books		
17	540100	Description Consulting	Direct	[B] 21.47	[C] 21.47	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11]	Per Books Adjusted	Adjustment	Proposed
17 18	540100 540200	Description Consulting Accounting and Audit	Direct	[B]	[C] 21.47 1,175.83	Per Books Adjustment	Per Books Adjustment [E]	Per Books Adjusted	Adjustment	Proposed
17 18 19	540100 540200 540300	Description Consulting Accounting and Audit Recruitment	Direct [A]	[B] 21.47 1,175.83	[C] 21.47 1,175.83	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1,175.83) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
17 18 19 20	540100 540200 540300 540400	Description Consulting Accounting and Audit Recountiment Legal	Direct [A]	[B] 21.47 1,175.83 - 3,679.35	[C] 21.47 1,175.83 - 9,707.55	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1,175,83) [11] - (2,023.69) [11]	Per Books Adjusted	Adjustment	Proposed
17 18 19 20 21	540100 540200 540300 540400 540500	Description Consulting Accounting and Audit Recruitment Legal Payroll	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89	[C] 21.47 1,175.83 - 9,707.55 2,847.89	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1.175.83) [11] - (2.025.69) [11] (2.847.89) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
17 18 19 20 21 22	540100 540200 540300 540400 540500 540600	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax	Direct [A]	[B] 21.47 1,175.83 - 3,679.35	[C] 21.47 1,175.83 - 9,707.55 2,847.89 13,025.69	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1,175,83) [11] - (2,023.69) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
17 18 19 20 21 22 23	540100 540200 540300 540400 540500 540600 540700	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89 13,025.69	[C] 21.47 1,175.83 - 9,707.55 2,847.89 13,025.69 6,309.50	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1,175,83) [11] - (2,023.69) [11] (2,847.89) [11] (13,025.69) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H] 7,683.86 6,309.50
17 18 19 20 21 22 23 24	540100 540200 540300 540400 540500 540600 540700 540800	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89	[C] 21.47 1,175.83 - 9,707.55 2,847.89 13,025.69	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1.175.83) [11] - (2.025.69) [11] (2.847.89) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
17 18 19 20 21 22 23 24 25	540100 540200 540300 540400 540500 540600 540700 540800 540900	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor Police	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89 13,025.69	[C] 21.47 1.175.83 9,707.55 2,847.89 13,025.69 6,309.50 11,627.64	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1,175,83) [11] - (2,023.69) [11] (2,847.89) [11] (13,025.69) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H] 7,683.86 6,309.50
17 18 19 20 21 22 23 24 25 26	540100 540200 540300 540400 540500 540600 540700 540800 540900 541000	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor Police Environmental	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89 13,025.69 - 10,303.89	[C] 21.47 1,175.83 - 9,707.55 2,847.89 13,025.69 6,309.50 11,627.64	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1,175.83) [11] - (2,023.69) [11] (2,847.89) [11] (13,025.69) [11] - (10,303.89) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H] 7,683.86 6,309.50
17 18 19 20 21 22 23 24 25 26 27	540100 540200 540300 540400 540500 540600 540700 540800 540900 541000 541100	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor Police Environmental Management Fee	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89 13,025.69 - 10,303.89 - (97,540.01)	[C] 21.47 1,175.83 9,707.55 2,847.89 13,025.69 6,309.50 11,627.64	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1,175.83) [11] - (2,023.69) [11] (2,847.89) [11] (13,025.69) [11] - (10,303.89) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
17 18 19 20 21 22 23 24 25 26 27 28	540100 540200 540300 540400 540500 540600 540700 540900 541000 541100 541200	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor Police Environmental Management Fee Contractor Outside Services	Direct	[B] 21.47 1,175.83 3,677.35 2,847.89 13,025.69 - 10,303.89 - (97,540.01) 16,263.56	[C] 21.47 1.175.83 9.707.55 2.847.89 13.025.69 6.309.50 11.627.64 - (97,540.01) 32,263.56	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1.175.83) [11] (2.947.89) [11] (2.847.89) [11] (13.025.69) [11] (10.303.89) [11] 97.540.01 [11] (16.263.56) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H] 7,683.86 6,309.50
17 18 19 20 21 22 23 24 25 26 27 28 29	540100 540200 540300 540400 540500 540600 540700 540800 540900 541100 5411200 541200	Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor Police Environmental Management Fee Contractor Outside Services Employee Finder Fees	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89 13,025.69 - 10,303.89 - (97,540.01) 16,263.56 2,731.29	[C] 21.47 1.175.83 9,707.55 2,847.89 13,025.69 6,309.50 11,627.64 - (97,540.01) 32,263.56 2,731.29	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1.175.83) [11] (2.023.69) [11] (2.847.89) [11] (13.025.69) [11] (10.303.89) [11]	Per Books Adjusted [F] 7,683.86 - 6,309.50 1,323.75 - 16,000.00	Adjustment	Proposed [H]
17 18 19 20 21 22 23 24 25 26 27 28 29	540100 540200 540300 540400 540500 540600 540700 540900 541000 541100 541200	Description Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor Police Environmental Management Fee Contractor Outside Services Employee Finder Fees Other Outside Services	Direct [A]	[B] 21.47 1,175.83 3,677.35 2,847.89 13,025.69 - 10,303.89 - (97,540.01) 16,263.56	[C] 21.47 1,175.83 - 9,707.55 2,847.89 13,025.69 6,309.50 11,627.64 - (97,540.01) 32,265.56 2,731.29 80,161.71	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1.175.83) [11] (2.947.89) [11] (2.847.89) [11] (13.025.69) [11] (10.303.89) [11] 97.540.01 [11] (16.263.56) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
17 18 19 20 21 22 23 24 25 26 27 28 29	540100 540200 540300 540400 540500 540600 540700 540800 540900 541100 5411200 541200	Consulting Accounting and Audit Recruitment Legal Payroll Tax Engineering Temporary Labor Police Environmental Management Fee Contractor Outside Services Employee Finder Fees	Direct [A]	[B] 21.47 1,175.83 - 3,679.35 2,847.89 13,025.69 - 10,303.89 - (97,540.01) 16,263.56 2,731.29	[C] 21.47 1.175.83 9,707.55 2,847.89 13,025.69 6,309.50 11,627.64 - (97,540.01) 32,263.56 2,731.29	Per Books Adjustment	Per Books Adjustment [E] (21.47) [11] (1.175.83) [11] (2.023.69) [11] (2.847.89) [11] (13.025.69) [11] (10.303.89) [11]	Per Books Adjusted [F] 7,683.86 - 6,309.50 1,323.75 - 16,000.00	Adjustment	Proposed [H]

- 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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Outside Services

	Bradfield Far	rms/Fairfield Harbour/Treasure	Cove - Water Per Books -			Direct Per Books	Allocated Per Books		Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment		Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	_	[F]	[G]	[H]
1	540100	Consulting	6,345.60	5.23	6,350.83			[11]	6,345.60		6,345.60
2	540200	Accounting and Audit	-	292.59	292.59	-	(292.59)	[11]	-		-
3	540300	Recruitment	-	-	-	_			-		-
4	540400	Legal	-	922.88	922.88	_	(492.83)	[11]	430.05		430.05
5	540500	Payroll	-	694.19	694.19	_	(694.19)	[11]	-		-
6	540600	Tax	-	3,166.65	3,166.65	-	(3,166.65)	[11]	-		-
7	540700	Engineering	3,760.00	-	3,760.00	_			3,760.00		3,760.00
8	540800	Temporary Labor		2,506.48	2,506.48	_	(2,506.48)	[11]			· -
9	540900	Police	-	· -	· -	_	-		-		-
10	541000	Environmental	-	-	-	-	-		-		-
11	541100	Management Fee	-	(23,796.66)	(23,796.66)	_	23,796.66	[11]	-		-
12	541200	Contractor Outside Services	-	3,983.00	3,983.00	_	(3,983.00)	[11]	-		-
13	541300	Employee Finder Fees	-	668.32	668.32	_	(668.32)	[11]	-		-
14	549000	Other Outside Services	-	12,567.66	12,567.66	-		11,18]	(0.00)		(0.00)
15							, , ,		` ′		, ,
16		Total Outside Servce - Water	10,105.60	1,010.34	11,115.94	-	(580.30)	_	10,535.64		10,535.64

	Bradfield Far	ms / Fairfield Harbour / Treasure (Cove - Sewer			Direct	Allocated		Total		
			Per Books -			Per Books	Per Books		Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment		Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	_	[F]	[G]	[H]
17	540100	Consulting	-	5.34	5.34	-	(5.34)	[11]	-		-
18	540200	Accounting and Audit	-	295.93	295.93	-	(295.93)	[11]	-		-
19	540300	Recruitment	-	-	-	-			-		-
20	540400	Legal	-	924.48	924.48	-	(501.63)	[11]	422.85		422.85
21	540500	Payroll	-	706.17	706.17	-	(706.17)	[11]	-		-
22	540600	Tax	-	3,226.96	3,226.96	-	(3,226.96)	[11]	-		-
23	540700	Engineering	-	-	-	-			-		-
24	540800	Temporary Labor	-	2,553.20	2,553.20	-	(2,553.20)	[11]	-		-
25	540900	Police	-	-	-	-	- 1		-		-
26	541000	Environmental	-	-	-	-	-		-		-
27	541100	Management Fee	-	(24,230.57)	(24,230.57)	-	24,230.57	[11]	-		-
28	541200	Contractor Outside Services	-	4,032.84	4,032.84	-	(4,032.84)	[11]	-		-
29	541300	Employee Finder Fees	-	677.56	677.56	-	(677.56)	[11]	-		-
30	549000	Other Outside Services	-	12,796.35	12,796.35	-	(12,796.35)	[11,18]	0.00		0.00
31											
32		Total Outside Servce - Sewer	-	988.26	988.26	-	(565.40)	-	422.86		422.86

- 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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Office Supplies & Other Exp

		CWS - NC Uniform - Water				Direct	Allocated	Total		
Line		5	Per Books -		m n .	Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
	(80400	Putti C. 1	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	628100	Billing Stock	-	-	-	-	-	-	-	-
2	628200	Billing Envelopes	-			-		-	-	-
3	628300	Billing Postage	(53.22)	4,742.30	4,689.08	-	(4,689.08) [11]	-	-	-
4	628400	Customer Service Printing	14,630.30	116,229.03	130,859.33	-	(992.78) [11]	129,866.55	156,345.83 [23]	286,212.38
5	628500	Customer Freight/Courier Charges	-					-		-
6		Total Billing & Customer Service	14,577.08	120,971.33	135,548.41		(5,681.86)	129,866.55	156,345.83	286,212.38
7	550200	Computer Repair and Maintenance	-	155,938.19	155,938.19	-	(155,938.19) [11]	-	-	-
8	550300	Computer Supplies	7.71	361.91	369.62	-	(361.91) [11]	7.71	-	7.71
9	550400	Internet Services	-	17,734.94	17,734.94	-	(17,734.94) [11]	-	-	-
10	550500	Website Development	-	-	-	-	- 1	-	-	-
11	550600	Computer Licensing	427.00	12,426.77	12,853.77	-	(12,426.77) [11]	427.00	-	427.00
12	550700	Software	-	6,258.60	6,258.60	-	(6,258.60) [11]	-	-	-
13	550800	Computer Amort	-	-	-	-	-	-	-	-
14	559900	Other Computer/IT Expenses	821.08	1,167.81	1,988.89	-	(455.71) [11]	1,533.19	-	1,533.19
15		Total IT Department	1,255.79	193,888.22	195,144.01	-	(193,176.12)	1,967.90		1,967.90
16	581100	Office Supplies	6,897.03	6,349.70	13,246.73	_	(1,067.34) [11]	12,179.38	-	12,179.38
17	581200	Kitchen Supplies	157.58	1,197.37	1,354.95	-	(163.98) [11]	1,190.97	-	1,190.97
18	581300	Cleaning Supplies	1,774.53	1,554.62	3,329.15	_	0.00 [11]	3,329.15	-	3,329.15
19	582100	Office Equipment	· -	940.66	940.66		(612.21) [11]	328.45		328.45
20	582200	Office Equipment - Rent/Leased	-	-	-	_	- / - /	-	-	-
21	583100	Office Printing/Blueprints	784.66	6,926.44	7,711.10	_	(641.95) [11]	7,069.14	-	7,069.14
22	583200	Office Publications/Subscriptions	-	· -	· -	_	- / - /	· -	-	
23	583300	Artwork, Display and Banner	-	5.76	5.76	_	-	5.76	-	5.76
24	583400	Office Shipping Charges/Postage/Courier	11,549.63	18,194.79	29,744.42	_	(3,630.65) [11]	26,113.77	-	26,113.77
25	583500	Office Duties and Brokerage	-	=	-	_	-	-	-	-
26		Total Office Expense	21,163.43	35,169.33	56,332.76		(6,116.14)	50,216.62		50,216.62
27		Total Water Office Supplies & Other Expense	36,996.30	350,028.88	387,025.18	-	(204,974.12)	182,051.06	156,345.83	338,396.89

- 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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Office Supplies & Other Exp

		CWS - NC Uniform - Sewer				Direct	Allocated	Total		
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
28	628100	Billing Stock	-	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-	-
30	628300	Billing Postage	(35.52)	2,923.35	2,887.83	-	(2,923.35) [11]	(35.52)	-	(35.52)
31	628400	Customer Service Printing	4,357.64	65,059.05	69,416.69	-	(561.88) [11]	68,854.81	92,852.61 [23]	161,707.42
32	628500	Customer Freight/Courier Charges	-				<u> </u>	-		-
33		Total Billing & Customer Service	4,322.12	67,982.40	72,304.52		(3,485.23)	68,819.29	92,852.61	161,671.90
34	550200	Computer Repair and Maintenance	-	87,436.97	87,436.97	-	(87,115.71) [11]	321.26	-	321.26
35	550300	Computer Supplies	37.38	202.69	240.07	-	(202.59) [11]	37.48	-	37.48
36	550400	Internet Services	-	9,923.73	9,923.73	-	(9,933.43) [11]	(9.70)	-	(9.70)
37	550500	Website Development	-	-	-	-	-	-	-	-
38	550600	Computer Licensing	-	6,939.67	6,939.67	-	(6,944.66) [11]	(4.99)	-	(4.99)
39	550700	Software	-	3,495.34	3,495.34	-	(3,499.50) [11]	(4.16)	-	(4.16)
40	550800	Computer Amort	-	-	-	-	-	-	-	-
41	559900	Other Computer/IT Expenses	-	677.68	677.68	-	(255.01) [11]	422.66	-	422.66
42		Total IT Department	37.38	108,676.08	108,713.46		(107,950.90)	762.55		762.55
43	581100	Office Supplies	5,156.70	3,595.90	8,752.60	-	(605.57) [11]	8,147.03	-	8,147.03
44	581200	Kitchen Supplies	25.55	672.52	698.07	-	(95.18) [11]	602.89	-	602.89
45	581300	Cleaning Supplies	1,588.71	894.70	2,483.41	-	0.00 [11]	2,483.41	-	2,483.41
46	582100	Office Equipment	284.11	527.91	812.02	-	(342.84) [11]	469.18	-	469.18
47	582200	Office Equipment - Rent/Leased	-	-	-	-	-	-	-	-
48	583100	Office Printing/Blueprints	307.01	4,075.90	4,382.91	-	(364.63) [11]	4,018.28	-	4,018.28
49	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-	-
50	583300	Artwork, Display and Banner	-	3.22	3.22	-	-	3.22	-	3.22
51	583400	Office Shipping Charges/Postage/Courier	2,037.86	10,252.33	12,290.19	-	(2,054.19) [11]	10,236.00	-	10,236.00
52	583500	Office Duties and Brokerage	-	-	-	-	- /	-	-	-
53		Total Office Expense	9,399.94	20,022.49	29,422.43		(3,462.41)	25,960.02		25,960.02
54		Total Sewer Office Supplies & Other Expense	13,759.44	196,680.97	210,440.41	-	(114,898.54)	95,541.87	92,852.61	188,394.48

- [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]
- [E]- 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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Office Supplies & Other Exp

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

- 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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Office Supplies & Other Exp

	Bradf	ield Farms / Fairfield Harbour / Treasure Cove - Sev				Direct	Allocated	Total	D F	D (
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
	(80400	Pure C. 1	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
28	628100	Billing Stock	-	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-			-		-	-	-
30	628300	Billing Postage		880.99	880.99	-	(880.99) [11]			
31	628400	Customer Service Printing	362.77	16,071.81	16,434.58	-	(139.15) [11]	16,295.43	19,408.68 [23]	35,704.11
32	628500	Customer Freight/Courier Charges	-					-		-
33		Total Billing & Customer Service	362.77	16,952.80	17,315.57		(1,020.14)	16,295.43	19,408.68	35,704.11
34	550200	Computer Repair and Maintenance	-	21,660.11	21,660.11	-	(21,660.11) [11]	-	-	-
35	550300	Computer Supplies	-	50.19	50.19	-	(50.19) [11]	-	-	-
36	550400	Internet Services	-	2,459.58	2,459.58	-	(2,459.58) [11]	-	-	-
37	550500	Website Development	-	-	-	-	- /	-	-	-
38	550600	Computer Licensing	-	1,719.27	1,719.27	-	(1,719.27) [11]	-	-	-
39	550700	Software	-	866.71	866.71	-	(866.71) [11]	-	-	-
40	550800	Computer Amort	-	-	-	_		-	-	-
41	559900	Other Computer/IT Expenses	-	63.15	63.15	-	(63.15) [11]	-	-	-
42		Total IT Department	-	26,819.01	26,819.01	-	(26,819.01)	-		
43	581100	Office Supplies	567.11	700.53	1,267.64	-	(149.96) [11]	1,117.68	-	1,117.68
44	581200	Kitchen Supplies	-	157.66	157.66	_	(23.51) [11]	134.15	-	134.15
45	581300	Cleaning Supplies	30.45	120.94	151.39	_	0.00 [11]	151.39	-	151.39
46	582100	Office Equipment	-	125.52	125.52	_	(84.90) [11]	40.62	_	40.62
47	582200	Office Equipment - Rent/Leased	_	-	=	_	(* ***) []	-	-	-
48	583100	Office Printing/Blueprints	189.72	161.40	351.12	_	(90.42) [11]	260.70	-	260.70
49	583200	Office Publications/Subscriptions	-	-	=	_		-	-	-
50	583300	Artwork, Display and Banner	_	0.80	0.80	_	-	0.80	-	0.80
51	583400	Office Shipping Charges/Postage/Courier	31.65	2,256.42	2,288.07	_	(508.96) [11]	1,779.12	_	1,779.12
52	583500	Office Duties and Brokerage	-			_	-	-,	_	-,
53		Total Office Expense	818.93	3,523.27	4,342.20		(857.76)	3,484.45		3,484.45
54		Total Sewer Office Supplies & Other Expense	1,181.70	47,295.08	48,476.78	-	(28,696.90)	19,779.88	19,408.68	39,188.56

- 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]
- [F] 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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Regulatory Commission Exp

		CWS - NC Uniform - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	611100	Rate Case Amortization	-	114,197.45	114,197.45	-		114,197.45	24,691.55 [7]	138,889.00
2	611200	Cost of Service Study	-	-	-	-		-	-	-
3	611300	Depreciation Study	-	-	-	-		-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-	-		-	-	-
5	612100	Regulatory Fees	-	49,864.55	49,864.55	-		49,864.55	-	49,864.55
6	612200	Water Resource Conservation	-	-	-	-		-	-	-
7	612300	Misc Rate Case Expense	-	-	-	-		-	-	_
8	612900	Other Regulatory Expenses	-	183.83	183.83	-		183.83	-	183.83
9		Total Rate Case expense		164,245.83	164,245.83		-	164,245.83	24,691.55	188,937.38
Line No	Account	CWS - NC Uniform - Sewer Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
10	611100	Rate Case Amortization	[24]	63,891.78	63,891.78	[2]	[1-]	63,891.78	19,379.22 [7]	83,271.00
11	611200	Cost of Service Study	_	-	-	_		-	13,575.22 [7]	-
12	611300	Depreciation Study	_	_	_	_		_	_	_
13	611400	Regulatory Penalties and Fines	_	_	_	_		_	_	_
14	612100	Regulatory Fees	_	27,922.44	27,922.44	_		27,922.44	_	27,922.44
15	612200	Water Resource Conservation	_			_			_	
16	612300	Misc Rate Case Expense	-	-	_	-		-	-	_
17	612900	Other Regulatory Expenses	_	(181.99)	(181.99)	_		(181.99)	_	(181.99)
18		Total Rate Case expense		91.632.23	91.632.23			91.632.23	19.379.22	111.011.45

- [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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Regulatory Commission Exp

	Bradfield F	arms / Fairfield Harbour / Treasure Co	ove - Water			Direct	Allocated	Total		
			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	611100	Rate Case Amortization	-	15,543.53	15,543.53	-		15,543.53	1,166.47 [8]	16,710.00
2	611200	Cost of Service Study	-	-	-	-		-	-	-
3	611300	Depreciation Study	-	-	-	-		-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-	-		-	-	-
5	612100	Regulatory Fees	-	6,782.49	6,782.49	-		6,782.49	-	6,782.49
6	612200	Water Resource Conservation	-	-	-	-		-	-	-
7	612300	Misc Rate Case Expense	-	-	-	-		-	-	-
8	612900	Other Regulatory Expenses	-	32.25	32.25	-		32.25	-	32.25
9		Total Rate Case expense	-	22,358.27	22,358.27		-	22,358.27	1,166.47	23,524.74

	Bradfield F	arms / Fairfield Harbour / Treasure C	ove - Sewer			Direct	Allocated	Total		
			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
10	611100	Rate Case Amortization	-	15,828.53	15,828.53	-		15,828.53	1,460.47 [8]	17,289.00
11	611200	Cost of Service Study	-	-	-	-		-	-	-
12	611300	Depreciation Study	-	-	-	-		-	-	-
13	611400	Regulatory Penalties and Fines	-	-	-	-		-	-	-
14	612100	Regulatory Fees	-	6,914.57	6,914.57	-		6,914.57	-	6,914.57
15	612200	Water Resource Conservation	-	-	-	-		-	-	-
16	612300	Misc Rate Case Expense	-	-	-	-		-	-	-
17	612900	Other Regulatory Expenses	-	(33.98)	(33.98)	-		(33.98)	-	(33.98)
18		Total Rate Case expense		22,709.12	22,709.12			22,709.12	1,460.47	24,169.59

- [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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Pension & Other Benefits

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

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

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Pension & Other Benefits

		CWS - NC Uniform - Sewer				Direct	Allocated	Total		
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
Line No	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
29	531001	401K Profit Sharing	32,390.04	34,883.18	67,273.22	[D]	(17,064.83) [11]	50,208.39	[6]	50,208.39
30	531002	401K Match	23,114.32	31,730.59	54,844.91	_	(8,433.53) [11]	46,411.38	_	46,411.38
31	531100	RRSP Match		=		_	-	-	_	,
32	531200	Canada Pension Plan	_	-	_	_	-	_	_	_
33	532001	Health Admin and Stop Loss	-	62,183.92	62,183.92	_	(8,617.80) [11]	53,566.12	_	53,566.12
34	532002	Dental	_	11,998.81	11,998.81	_	(1,465.51) [11]	10,533.30	_	10,533.30
35	532003	Medical	-	-		-	- ' -	-	-	
36	532004	Medical Service Plan (MSP)	-	-	-	_	=	-	_	=
37	532005	Employee Insurance Deductions	-	(91,783.62)	(91,783.62)	-	14,928.48 [11]	(76,855.14)	-	(76,855.14)
38	532006	Health Insurance Claims	-	310,875.00	310,875.00	-	(40,640.94) [11]	270,234.06	-	270,234.06
39	532007	Group Insurance	-	-	-	-		-	-	-
40	532008	Health Insurance	-	-	-	-	0.00 [11]	0.00	-	0.00
41	532009	Workers Compensation Insurance (WCB)	-	28,223.20	28,223.20	-	(4,726.90) [11]	23,496.30	-	23,496.30
42	532010	Unemployment Insurance (EI)	-	-	-	-		-	-	-
43	532011	Union Dues	-	-	-	-	-	-	-	-
44	532012	Term Life Insurance	-	24,868.51	24,868.51	-	(3,113.02) [11]	21,755.49	-	21,755.49
45	532013	Term Life Insurance Opt	-	(7,021.32)	(7,021.32)	-	1,335.65 [11]	(5,685.67)	-	(5,685.67)
46	532014	Depend Life Insurance Opt	-	(468.90)	(468.90)	-	132.42 [11]	(336.48)	-	(336.48)
47	532015	Vacation	-	-	-	-	-	-	-	=
48	532016	Education / Tuition	-	291.68	291.68	-	(195.17) [11]	96.51	-	96.51
49	532017	Safety	-	-	-	-	-	-	-	-
50	532018	Longevity	-	-	-	-	-	-	-	-
51	532019	Incidental	-	-	-	-	-	-	-	-
52	532020	Holiday	-	-	-	-	-	-	-	-
53	532021	Jury Duty	-	-	-	-	-	-	-	=
54	532900	Other Employee Benefits	-	2,417.69	2,417.69	-	(340.25) [11]	2,077.44	-	2,077.44
55	532999	Payroll Suspense	-	<u> </u>						
56		Total Pension & Benefits - Sewer	55,504.36	408,198.74	463,703.10		(68,201.41)	395,501.69		395,501.69

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

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Pension & Other Benefits

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

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

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

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Pension & Other Benefits

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

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

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Rent Expense

Line		CWS - NC Uniform - Water	Per Books -	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
,			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	571100	Building Rent	4,175.73	190,591.11	194,766.84	-	(47,848.65) [11]	146,918.19	(6,149.19) [21]	140,769.00
2	571200	Building Rent - Inducement	-	-	-	-	=	-		-
3	571300	Building Rent - Recovery	-	-	-	-	-	-		-
4		Total Rent Expense - Water	4,175.73	190,591.11	194,766.84	-	(47,848.65)	146,918.19	(6,149.19)	140,769.00
Line		CWS - NC Uniform - Sewer	Per Books -	Per Books -		Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	571100	Building Rent	100.00	107,776.96	107,876.96	-	(27,008.26) [11]	80,868.71	2,733.29 [21]	83,602.00
6	571200	Building Rent - Inducement	-	-		-	=	-		-
7	571300	Building Rent - Recovery	-	-		-	-	-		-
8		Total Rent Expense - Sewer	100.00	107,776.96	107,876.96		(27,008.26)	80,868.71	2,733.29	83,602.00

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

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Rent Expense

	Bradfield Far	rms / Fairfield Harbour / Treasure	Cove - Water			Direct	Allocated	Total		
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	571100	Building Rent	-	20,036.82	20,036.82	-	(6,899.26) [11]	13,137.55	3,952.45 [21]	17,090.00
2	571200	Building Rent - Inducement	-	-	-	-		-		-
3	571300	Building Rent - Recovery	-	-	-	-	-	-		-
4		Total Rent Expense - Water	-	20,036.82	20,036.82	-	(6,899.26)	13,137.55	3,952.45	17,090.00
	Bradfield Far	rms / Fairfield Harbour / Treasure	Cove - Sewer			Direct	Allocated	Total		
Line		,	Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	571100	Building Rent		20,191.28	20,191.28		(6,692.71) [11]	13,498.57	3,976.43 [21]	17,475.00
6	571200	Building Rent - Inducement	-	· <u>-</u>		-		-		· -
7	571300	Building Rent - Recovery	-	-		-	-	-		-
8		Total Rent Expense - Sewer		20.191.28	20.191.28		(6,692,71)	13,498,57	3,976.43	17,475.00

- [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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Insurance Expense

		CWS - NC Uniform - Water				Direct	Allocated	Total		
Line			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	560100	General Liability Insurance	-	296,841.09	296,841.09	-	(10,669.59) [11]	286,171.50	(76,836.06) [24]	209,335.44
2	560200	Property Insurance	-	48,539.72	48,539.72	-	-	48,539.72	149,762.36 [24]	198,302.08
3	560300	Vehicle Insurance	-	61,939.83	61,939.83	-	(85.61) [11]	61,854.22	4,247.15 [24]	66,101.37
4	560400	Uninsured Losses	-	11,162.12	11,162.12	-	-	11,162.12	-	11,162.12
5	560500	Other Insurance	-	44,814.79	44,814.79	-	(0.00) [11]	44,814.79	(4,871.35) [24]	39,943.44
6		Total Insurance Expense - Water	-	463,297.55	345,380.81	-	(10,755.20)	452,542.35	72,302.10	524,844.45
		CWS - NC Uniform - Sewer				Direct	Allocated	Total		
Line			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		·	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
7	560100	General Liability Insurance	-	166,052.67	166,052.67	-	(6,017.64) [11]	160,035.03	(35,712.29) [24]	124,322.74

27,136.59

34,644.94

6,240.30

25,080.85

193,189.26

27,136.59

34,644.94

6,240.30

25,080.85

259,155.35

(48.29) [11]

(0.00) [11]

(6,065.93)

27,136.59

34,596.65

6,240.30

25,080.85

253,089.42

90,633.52 [24]

4,660.45 **[24]**

(1,358.74) [24]

58,222.93

117,770.11

39,257.10

6,240.30

23,722.11

311,312.36

Column Calculations:

9 10

11

12

- [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

Total Insurance Expense - Sewer

Property Insurance

Vehicle Insurance

Uninsured Losses

Other Insurance

- [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]

560200

560300

560400

560500

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

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Insurance Expense

	Bradfield Fa	rms/Fairfield Harbour/Treasure Co	ve - Water			Direct	Allocated	Total		
Line			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	560100	General Liability Insurance	-	40,439.26	40,439.26	=	(1,529.63) [11]	38,909.63	(13,495.05) [24]	25,414.59
2	560200	Property Insurance	-	6,578.07	6,578.07	-	-	6,578.07	17,497.00 [24]	24,075.07
3	560300	Vehicle Insurance	-	8,430.23	8,430.23	-	(12.26) [11]	8,417.97	(392.87) [24]	8,025.11
4	560400	Uninsured Losses	-	1,512.66	1,512.66	-	-	1,512.66	-	1,512.66
5	560500	Other Insurance	-	6,097.22	6,097.22	-	(0.00) [11]	6,097.22	(1,247.85) [24]	4,849.37
6		Total Insurance Expense - Water	-	63,057.44	47,017.33		(1,541.89)	61,515.55	2,361.24	63,876.80

	Bradfield Fa	rms/Fairfield Harbour/Treasure Co	ve - Sewer			Direct	Allocated	Total		
Line			Per Books -	Per Books -		Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
7	560100	General Liability Insurance	-	41,165.14	41,165.14	-	(1,491.15) [11]	39,673.99	(13,687.21) [24]	25,986.78
8	560200	Property Insurance	-	6,702.36	6,702.36	-	-	6,702.36	17,914.75 [24]	24,617.11
9	560300	Vehicle Insurance	-	8,582.92	8,582.92	-	(11.96) [11]	8,570.96	(365.17) [24]	8,205.79
10	560400	Uninsured Losses	-	1,541.26	1,541.26	-	-	1,541.26	-	1,541.26
11	560500	Other Insurance	-	6,211.17	6,211.17	-	(0.00) [11]	6,211.17	(1,252.61) [24]	4,958.56
12		Total Insurance Expense - Sewer		64,202.85	47,867.50		(1,503.12)	62,699.73	2,609.75	65,309.49

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

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Office Utilities

Line		CWS - NC Uniform - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	584100	Office Electric	974.12	1,800.46	2,774.58	-	(755.21) [11]	2,019.37	-	2,019.37
2	584200	Office Gas/Heat	59.21	1,112.31	1,171.52	-	(160.20) [11]	1,011.32	-	1,011.32
3	584300	Office Water		31.35	31.35	-	(31.35) [11]		-	
4	584900	Office Other Utilities	429.17	1,698.70	2,127.87	-	(4.08) [11]	2,123.78	-	2,123.78
5	585100	Office Garbage Disposal/Removal	16,816.93	3,264.44	20,081.37	-	-	20,081.37	-	20,081.37
6	585200	Office Landscape/Mowing	127,288.56	-	127,288.56	-	-	127,288.56	-	127,288.56
7	585300	Office Snow Removal	-	-	-	-	-	-	-	-
8	585400	Office Security/Alarm System	2,520.00	1,557.06	4,077.06	-	(113.15) [11]	3,963.92	-	3,963.92
9	585500	Office Cleaning Services	2,568.99	1,257.65	3,826.64	-	-	3,826.64	-	3,826.64
10	585900	Other Office Maintenance	1,897.04	14,277.79	16,174.83	-	(12,825.42) [11]	3,349.41	-	3,349.41
11	586100	Landline/Telephone/Fax	8,610.26	91,257.18	99,867.44	-	(62,091.92) [11]	37,775.51	-	37,775.51
12	586200	Cellular/Mobile Phones	-	70.48	70.48	-	(70.48) [11]	-	-	-
13	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-
14	587200	Meals and Entertainment	-	-	-	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	35.49	-	35.49	-	-	35.49	-	35.49
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
17	587500	Answering Service	-	6,139.65	6,139.65	-	(4,045.22) [11]	2,094.43	-	2,094.43
18	587900	Other Office Expenses	533.34	6,730.94	7,264.28	-	(2,708.19) [11]	4,556.09	-	4,556.09
19		Total Office expense	161,733.11	129,198.01	290,931.12		(82,805.23)	208,125.89	-	208,125.89
Line		CWS - NC Uniform - Sewer	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account		Per Books -	Per Books - Allocated	Total Per Books	Per Books	Per Books	Per Books	Pro- Forma Adjustment	Proforma Proposed
Line No	Account	CWS - NC Uniform - Sewer Description	Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
No		Description	Direct [A]	[B]	[C]	Per Books	Per Books Adjustment [E]	Per Books Adjusted [F]		Proposed [H]
No 20	584100	Description Office Electric	Direct	[B] 1,043.19	[C] 1,083.15	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11]	Per Books Adjusted [F] 657.22	Adjustment	Proposed [H] 657.22
20 21	584100 584200	Description Office Electric Office Gas/Heat	Direct [A] 39.96	[B] 1,043.19 655.56	[C] 1,083.15 655.56	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11]	Per Books Adjusted [F] 657.22 563.97	Adjustment	Proposed [H] 657.22 563.97
20 21 22	584100 584200 584300	Description Office Electric Office Gas/Heat Office Water	Direct [A] 39.96 - 37,373.63	[B] 1,043.19 655.56 17.54	[C] 1,083.15 655.56 37,391.17	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63	Adjustment	Proposed [H] 657.22 563.97 37,373.63
20 21 22 23	584100 584200 584300 584900	Office Electric Office Gas/Heat Office Water Office Other Utilities	Direct [A] 39.96 - 37,373.63 103.75	[B] 1,043.19 655.56 17.54 1,008.69	[C] 1,083.15 655.56 37,391.17 1,112.44	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16	Adjustment	Proposed [H] 657.22 563.97 37,373.63 1,110.16
20 21 22 23 24	584100 584200 584300 584900 585100	Description Office Electric Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal	Direct [A] 39.96 - 37,373.63 103.75 93,026.40	[B] 1,043.19 655.56 17.54	[C] 1,083.15 655.56 37,391.17 1,112.44 94,965.13	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16 94,965.13	Adjustment	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13
20 21 22 23 24 25	584100 584200 584300 584900 585100 585200	Description Office Electric Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing	Direct [A] 39.96 - 37,373.63 103.75	[B] 1,043.19 655.56 17.54 1,008.69	[C] 1,083.15 655.56 37,391.17 1,112.44	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16	Adjustment	Proposed [H] 657.22 563.97 37,373.63 1,110.16
20 21 22 23 24 25 26	584100 584200 584300 584900 585100 585200 585300	Office Electric Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal	Direct [A] 39.96 37,373.63 103.75 93,026.40 54,941.12	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73	[C] 1,083.15 655.56 37,391.17 1,112.44 94,965.13 54,941.12	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12	Adjustment	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12
20 21 22 23 24 25 26 27	584100 584200 584300 584900 585100 585200 585200 585300 585400	Office Electric Office Gas/Heat Office Water Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Snow Removal	Direct [A] 39.96 37,373.63 103.75 93,026.40 54,941.12	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73	[C] 1,083.15 655.56 37,391.17 1,112.44 94,965.13 54,941.12 885.64	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12	Adjustment	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15
20 21 22 23 24 25 26 27 28	584100 584200 584300 584900 585100 585200 585300 585400 585500	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services	Direct [A] 39.96 - 37,373.63 103.75 93,026.40 54,941.12 - 193.35	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84	[C] 1,083.15 655.56 37,391.17 1,112.44 94,965.13 54,941.12 - 885.64 940.19	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19	Adjustment	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19
20 21 22 23 24 25 26 27 28 29	584100 584200 584300 584300 585100 585200 585300 585400 585500 585500 585900	Office Electric Office Gas/Heat Office Water Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services Other Office Maintenance	Direct [A] 39.96 - 37,373.63 103.75 93,026.40 54,941.12 - 193.35 1,216.26	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 - 885.64 746.84 8,027.37	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 - 885,64 940,19 9,243,63	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11]	Per Books Adjusted [F] 657.22 563.97 37.373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72
20 21 22 23 24 25 26 27 28 29 30	584100 584200 584300 584900 585100 585200 585300 585400 585500 585900 586100	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Cathage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax	Direct [A] 39.96 - 37,373.63 103.75 93,026.40 54,941.12 - 193.35	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84 8,027.37 51,282.75	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 885,64 940,19 9,243,63 67,907,22	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11] (77.81.91) [11] (35.015.79) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19
20 21 22 23 24 25 26 27 28 29 30 31	584100 584200 584300 584900 585100 585200 585300 585500 585900 586100 586200	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Gleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones	Direct [A] 39.96 - 37,373.63 103.75 93,026.40 54,941.12 - 193.35 1,216.26	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 - 885.64 746.84 8,027.37	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 - 885,64 940,19 9,243,63	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11]	Per Books Adjusted [F] 657.22 563.97 37.373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72
No 20 21 22 23 24 25 26 27 28 29 30 31 32	584100 584200 584300 584900 585100 585200 585300 585400 585500 586100 586200 587100	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics	Direct [A] 39.96 - 37,373.63 103.75 93,026.40 54,941.12 - 193.35 1,216.26	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84 8,027.37 51,282.75	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 885,64 940,19 9,243,63 67,907,22	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11] (77.81.91) [11] (35.015.79) [11]	Per Books Adjusted [F] 657.22 563.97 37.373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72
20 21 22 23 24 25 26 27 28 29 30 31 32 33	584100 584200 584300 584900 585100 585200 585300 585500 585600 586100 586200 587200	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment	Direct [A] 39.96 - 37,373.63 103.75 93,026.40 54,941.12 - 193.35 1,216.26	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84 8,027.37 51,282.75	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 885,64 940,19 9,243,63 67,907,22	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11] (77.81.91) [11] (35.015.79) [11]	Per Books Adjusted [F] 657.22 563.97 37.373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	584100 584200 584300 584900 585100 585200 585300 585500 585900 586200 587100 587200 587300	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scourity/Alarm System Office Geaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment Meals and Entertainment 50% Tax Deductible	Direct [A] 39.96 37,373.63 103.75 93.026.40 54,941.12 - 193.35 1,216.26 16,624.47	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84 8,027.37 51,282.75	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 885,64 940,19 9,243,63 67,907,22	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11] (77.81.91) [11] (35.015.79) [11]	Per Books Adjusted [F] 657.22 563.97 37.373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	584100 584200 584300 584900 585100 585200 585300 585500 585500 586200 587100 587200 587200 587400	Office Electric Office Gas/Heat Office Gas/Heat Office Water Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment 1 50% Tax Deductible Meals and Entertainment 1 Non Deductible	Direct [A] 39.96 37,373.63 103.75 93,026.40 54.941.12 - 193.35 1,216.26 16,624.47	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84 8,027.37 51,282.75 39.19	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 885,64 940,19 9,243,63 67,907,22 39,19	Per Books Adjustment	Per Books Adjustment [E] (91.58) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11] (7.181.91) [11] (35.015.79) [11]	Per Books Adjusted [F] 657-22 563-97 37,373-63 1,110.16 94,965.13 54,941.12 822.15 940.19 2,061.72 32,891.43	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 822.15 940.19 2,061.72 32,891.43
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	584100 584200 584300 584900 585100 585200 585300 585500 585900 586200 587100 587200 587300 587300 587300 587500	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment - 50% Tax Deductible Meals and Entertainment - Non Deductible Answering Service	Direct [A] 39.96 37,373.63 103.75 93,026.40 54,941.12 193.35 1,216.26 16,624.47	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84 8,027.37 51,282.75 39.19 3,437.66	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 - 885,64 940,19 9,243,63 67,907,22 39,19 4,087,66	Per Books Adjustment	Per Books Adjustment [E] (425.93) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11] (7.181.91) [11] (35.015.79) [11] (39.19) [11]	Per Books Adjusted [F] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72 32,891.43	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 - 822.15 940.19 2,061.72 32,891.43
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	584100 584200 584300 584900 585100 585200 585300 585500 585500 586200 587100 587200 587200 587400	Office Electric Office Gas/Heat Office Gas/Heat Office Water Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment 1 50% Tax Deductible Meals and Entertainment 1 Non Deductible	Direct [A] 39.96 37,373.63 103.75 93,026.40 54.941.12 - 193.35 1,216.26 16,624.47	[B] 1,043.19 655.56 17.54 1,008.69 1,938.73 885.64 746.84 8,027.37 51,282.75 39.19	[C] 1,083,15 655,56 37,391,17 1,112,44 94,965,13 54,941,12 885,64 940,19 9,243,63 67,907,22 39,19	Per Books Adjustment	Per Books Adjustment [E] (91.58) [11] (91.58) [11] (17.54) [11] (2.28) [11] (63.49) [11] (7.181.91) [11] (35.015.79) [11]	Per Books Adjusted [F] 657-22 563-97 37,373-63 1,110.16 94,965.13 54,941.12 822.15 940.19 2,061.72 32,891.43	Adjustment [G]	Proposed [H] 657.22 563.97 37,373.63 1,110.16 94,965.13 54,941.12 822.15 940.19 2,061.72 32,891.43

- [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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Office Utilities

Line	Bradf	ield Farms / Fairfield Harbour / Treasure Cove - Wa	iter Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	
NO	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]		Proposed [H]
1	584100	Office Electric	[A] 147.75	[Б] 1,033.19	1,180.94	[D]	(108.39) [11]	1,072.55	[G]	1,072.55
2	584200	Office Gas/Heat	147.73	22.19	22.19	-	(22.19) [11]	1,072.33	-	1,072.33
3	584300	Office Water	-	4.25	4.25	-	(4.25) [11]	-	-	-
4	584900	Office Other Utilities		0.56	0.56		(0.56) [11]	0.00		0.00
5	585100	Office Garbage Disposal/Removal	_	0.50	0.50	_	(0.30) [11]	0.00	_	0.00
6	585200	Office Landscape/Mowing	11,980.71	-	11,980.71	-		11,980.71	-	11,980.71
7	585300	Office Snow Removal	11,900.71	-	11,900.71	-	-	11,900.71	-	11,900.71
,	585400	Office Security/Alarm System	-	165.90	165.90	-	(15.44) [11]	150.46	-	150.46
9	585500	Office Cleaning Services	-	0.42	0.42	-	(13.44) [11]	0.42	-	0.42
10	585900	Other Office Maintenance	-	1.748.86	1,748.86	-	(1,748.86) [11]	0.42	-	0.42
11	586100	Landline/Telephone/Fax	-	11,737.37	11,737.37	-	(8,922.57) [11]	2,814.80	-	2,814.80
12	586200	Cellular/Mobile Phones	-	9.60	9.60	-	(9.60) [11]	2,014.00	-	2,014.00
13	587100	Holiday Events/Picnics	-	9.60	9.60	-	(9.60) [11]	-	-	-
14	587200	Meals and Entertainment	-	-	-	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-	-
16	587400	Meals and Entertainment - 50% Tax Deductible Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
17	587500	Answering Service	-	835.41	835.41	-	(572.92) [11]	262.49	-	262.49
18	587900		3.78	535.41 535.86	539.64	-	(372.34) [11]	167.30	-	167.30
19	587900	Other Office Expenses Total Office expense	12,132.24	16,093.61	28,225.85			16,448.74		16,448.74
19		Total Office expense	12,132.24	16,093.61	28,223.83		(11,777.11)	16,448.74		16,448.74
	Bradf	ield Farms / Fairfield Harbour / Treasure Cove - Sev	wer			Direct	Allocated	Total		
Line	Bradf	ield Farms / Fairfield Harbour / Treasure Cove - Sev	wer Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Bradf Account	ield Farms / Fairfield Harbour / Treasure Cove - Set Description		Per Books - Allocated	Total Per Books				Pro- Forma Adjustment	Proforma Proposed
			Per Books -	Per Books - Allocated [B]	Total Per Books [C]	Per Books	Per Books	Per Books		
			Per Books - Direct			Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
No	Account	Description	Per Books - Direct [A]	[B]	[C]	Per Books Adjustment	Per Books Adjustment [E]	Per Books Adjusted [F]	Adjustment	Proposed [H]
	Account 584100	Description Office Electric	Per Books - Direct [A]	[B] 1,056.06	[C] 1,200.21	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
20 21	Account 584100 584200	Description Office Electric Office Gas/Heat	Per Books - Direct [A]	[B] 1,056.06 22.69	[C] 1,200.21 22.69	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
20 21 22	584100 584200 584300	Description Office Electric Office Gas/Heat Office Water	Per Books - Direct [A]	[B] 1,056.06 22.69 4.34	[C] 1,200.21 22.69 4.34	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11]	Per Books Adjusted [F]	Adjustment	Proposed [H]
20 21 22 23	584100 584200 584300 584900	Description Office Electric Office Gas/Heat Office Water Office Other Utilities	Per Books - Direct [A] 144.15 - -	[B] 1,056.06 22.69 4.34	[C] 1,200.21 22.69 4.34 0.56	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11]	Per Books Adjusted [F] 1,094.68	Adjustment	Proposed [H] 1,094.68
20 21 22 23 24	584100 584200 584300 584900 585100	Description Office Electric Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal	Per Books - Direct [A] 144.15 24,070.60	[B] 1,056.06 22.69 4.34	[C] 1,200.21 22.69 4.34 0.56 24,070.60	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11]	Per Books Adjusted [F] 1,094.68 - - - 24,070.60	Adjustment	Proposed [H] 1,094.68 - - - 24,070.60
20 21 22 23 24 25	584100 584200 584200 584300 584900 585100 585200	Description Office Electric Office Gas/Heat Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing	Per Books - Direct [A] 144.15 24,070.60	[B] 1,056.06 22.69 4.34 0.56	[C] 1,200.21 22.69 4.34 0.56 24,070.60	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11]	Per Books Adjusted [F] 1,094.68 - - - 24,070.60 3,280.00	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00
20 21 22 23 24 25 26	584100 584200 584300 584900 585100 585200 585300	Office Electric Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal	Per Books - Direct [A] 144.15 24,070.60	[B] 1,056.06 22.69 4.34 0.56 -	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11]	Per Books Adjusted [F] 1,094.68 - - - 24,070.60 3,280.00	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00
20 21 22 23 24 25 26 27	584100 584200 584300 584900 585100 585200 585300 585400	Description Office Electric Office Gas/Heat Office Water Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System	Per Books - Direct [A] 144.15 24,070.60	[B] 1,056.06 22.69 4.34 0.56 169.52	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11]	Per Books Adjusted [F] 1,094.68 - - - 24,070.60 3,280.00 - 153.77	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77
20 21 22 23 24 25 26 27 28	584100 584200 584300 584900 585100 585200 585300 585400 585500	Office Electric Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services	Per Books - Direct [A] 144.15 24,070.60 3,280.00	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41	[C] 1,200.21 22,69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.41	Per Books Adjustment	Per Books Adjustment [F] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11]	Per Books Adjusted [F] 1,094.68 - - 24,070.60 3,280.00 - 153.77 0.41	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41
20 21 22 23 24 25 26 27 28 29 30	584100 584200 584300 584300 585100 585200 585200 585300 585500 585500 585500 585610	Description Office Electric Office Gas/Heat Office Water Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.41 1,907.02 14,739.73	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1,778.11) [11] (8,678.70) [11]	Per Books Adjusted [F] 1,094.68 - 24,070.60 3,280.00 - 153.77 0,41 128.91	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91
20 21 22 23 24 25 26 27 28 29	584100 584200 584300 584900 585100 585200 585300 585400 585500 585900	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services Other Office Maintenance	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41 1,778.11	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.41 1,907.02	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1,778.11) [11]	Per Books Adjusted [F] 1,094.68 - 24,070.60 3,280.00 - 153.77 0,41 128.91	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91
20 21 22 23 24 25 26 27 28 29 30 31	584100 584200 584200 584300 584900 585100 585200 585300 585400 585500 585900 586100 586200	Office Electric Office Gas/Heat Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Security/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41 1,778.11 11,960.23	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.41 1,907.02 14,739.73	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1,778.11) [11] (8,678.70) [11]	Per Books Adjusted [F] 1,094.68 - 24,070.60 3,280.00 - 153.77 0,41 128.91	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91
20 21 22 23 24 25 26 27 28 29 30 31 32	584100 584200 584200 584900 585100 585200 585300 585400 585500 585900 586100 586200 587100	Description Office Electric Office Gas/Heat Office Water Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41 1,778.11 11,960.23	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.41 1,907.02 14,739.73	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1,778.11) [11] (8,678.70) [11]	Per Books Adjusted [F] 1,094.68 - 24,070.60 3,280.00 - 153.77 0,41 128.91	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	584100 584200 584200 584300 584900 585100 585200 585300 585400 585500 585900 586100 586200 587200 587200	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Snow Removal Office Security/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment Meals and Entertainment - 50% Tax Deductible	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41 1,778.11 11,960.23	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.41 1,907.02 14,739.73	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1,778.11) [11] (8,678.70) [11]	Per Books Adjusted [F] 1,094.68 - 24,070.60 3,280.00 - 153.77 0,41 128.91	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91
20 21 22 23 24 25 26 27 28 29 30 31 32 33	584100 584200 584300 584900 585100 585200 585300 585500 585900 586100 586200 587100 587200	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment - 50% Tax Deductible Meals and Entertainment - Non Deductible	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41 1,778.11 11,960.23	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.41 1,907.02 14,739.73	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1.778.11) [11] (8.678.70) [11] (9.73) [11]	Per Books Adjusted [F] 1,094.68 - 24,070.60 3,280.00 - 153.77 0,41 128.91	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	584100 584200 584300 584900 585100 585200 585300 585500 585500 5856100 586200 587200 587200 587300	Description Office Electric Office Gas/Heat Office Water Office Other Utilities Office Garbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment Meals and Entertainment - 50% Tax Deductible Meals and Entertainment - Non Deductible Answering Service	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41 1,778.11 11,960.23 9,73	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 169.52 0.41 1,907.02 14,739.73 9.73	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1,778.11) [11] (8,678.70) [11] (9.73) [11] (15.446) [11]	Per Books Adjusted [F] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91 6,061.03	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91 6,061.03
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 4 35 36	584100 584200 584300 584900 585100 585200 585300 585500 585900 586200 587100 587200 5877300 5877400 5877500	Office Electric Office Gas/Heat Office Gas/Heat Office Other Utilities Office Other Utilities Office Carbage Disposal/Removal Office Landscape/Mowing Office Snow Removal Office Scurity/Alarm System Office Cleaning Services Other Office Maintenance Landline/Telephone/Fax Cellular/Mobile Phones Holiday Events/Picnics Meals and Entertainment - 50% Tax Deductible Meals and Entertainment - Non Deductible	Per Books - Direct [A] 144.15 - 24,070.60 3,280.00 - 128.91	[B] 1,056.06 22.69 4.34 0.56 169.52 0.41 1,778.11 11,960.23 9.73	[C] 1,200.21 22.69 4.34 0.56 24,070.60 3,280.00 - 169.52 0.411 1,907.02 14,739.73 9.73 851.53	Per Books Adjustment	Per Books Adjustment [E] (105.52) [11] (22.69) [11] (4.34) [11] (0.56) [11] (15.75) [11] (1.778.11) [11] (8.678.70) [11] (9.73) [11]	Per Books Adjusted [F] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91 6,061.03 287.07	Adjustment	Proposed [H] 1,094.68 24,070.60 3,280.00 - 153.77 0.41 128.91 6,061.03

- [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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Miscellaneous Expense

Line		CWS - NC Uniform - Water	Per Books -			Direct Per Books		Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	_	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]		[E]	[F]	[G]	[H]
1	621100	Advertising	-	126.42	126.42	-		-	126.42	-	126.42
2	621300	Trade Shows	-	-	-	-		-	-	-	-
3	621400	Promotions/Corporate Sponsor	-	-	-	-		-	-	-	-
4	621500	Promotions - 50%	-			-				-	
5	622100	Bank Service Charges	-	17,442.35	17,442.35	-		(15,185.28) [11]	2,257.07	-	2,257.07
6	622200	Bank Charges - Merchant	-	-	-	-		-	-	-	-
7	622300	Letter of Credit Fees	-			-			-	-	-
8	623100	Donations for Registered Charities	-	16,279.01	16,279.01	-		(16,279.01) [18]	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	-	-		-	-	-	-
10	624100	License Fees	220.34	1,866.62	2,086.96	-		(130.81) [11]	1,956.15	-	1,956.15
11	624200	Franchise Fee	-	-	-	-		-	-	-	-
12	624300	5% FF on Usage	-	-	-	-		-	-	-	-
13	625100	Penalties and Fines	1,231.88	485.43	1,717.31	(1,231.88)	[18]	(485.43) [18]	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-		-	-	-	-
15	625300	Late Fees	-	-	-	-		-	-	-	-
16	626100	Education and Training	267.59	6,634.79	6,902.38	-		(867.79) [11]	6,034.59	-	6,034.59
17	629100	Memberships and Dues	220.00	25,242.22	25,462.22	-		(5,885.86) [11]	19,576.36	-	19,576.36
18	629200	Payroll Admin Fee	-	-	-	-		-	-	-	-
19	629300	Director and Board Fees	-	-	-	-		-	-	-	-
20	629400	Corporate Governance	-	-	-	-		-	-	-	-
21	629500	Credit Card Expense Clearing	-	16,780.32	16,780.32	-		(1,913.14) [11]	14,867.18	-	14,867.18
22	629600	Credit Card/Cash Expense - Unallocated	-	183.13	183.13	-		(183.13) [11]	-	-	-
23	629700	Cost Recovery	-	-	-	-		-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-		-	-	-	-
25	629850	Community Service	-	-	-	-		-	-	-	-
26	629900	Other Misc Expense	(3,671.94)	18,674.47	15,002.53	14,055.69	[22]	(5,608.95) [11]	23,449.26	-	23,449.26
27		Total Miscellaneous Expense	(1,732.13)	103,714.76	101,982.63	12,823.81		(46,539.41)	68,267.03		68,267.03
	#04.000			0.405.44	2 (25 ()			(4 004 00) 5447			
28 29	591000	Accommodation/Hotel/Lodging	-	3,635.66 1,557.95	3,635.66 1,557.95	-		(1,281.93) [11]	2,353.73 396.25	-	2,353.73 396.25
	592000	Airfare	-			-		(1,161.70) [11]		-	
30	593000	Transportation excl. Airfare	-	2,661.45	2,661.45	-		(169.59) [11]	2,491.86	-	2,491.86
31	594000	Travel - Meals and Entertainment	515.08	(610.18)	(95.10)	-		1,311.45 [11]	1,216.35	-	1,216.35
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	35.46	1,850.01	1,885.47	-		(1,776.36) [11]	109.11	-	109.11
33	596000	Travel - Meals and Entertainment - Non Deductible				-				-	
34	599900	Other Travel	180.97	6,914.41	7,095.38	-	_	(36.51) [11]	7,058.87		7,058.87
35		Total Travel Expense	731.51	16,009.30	16,740.81		_	(3,114.64)	13,626.17		13,626.17
36	630001	Disallowed Utility Plant	_	_	_	_		_	_	_	_
37	630002	Commission Ordered Adjustments	(153,449.44)	(23,068.01)	(176,517.45)	153,449.44		23,068.01			
38	030002	Total Commission Ordered Adjustments	(153,449.44)	(23,068.01)	(176,517.45)	153,449.44	-	23,068,01			
30		= Total Commission Gracica Hajasinens	(100)119.11)	(20,000.01)	(170,017.10)	100/117.11	_	25/000.01			
39	691000	Corporate Allocation	-	1,236,126.59	1,236,126.59	-		1,338,004.76 [11]	2,574,131.35	(396,520.33) [25]	2,177,611.02
40	692000	Regional Allocation	-	73,768.12	73,768.12	-			73,768.12	140,122.35 [25]	213,890.47
41	693000	Contract Shared Services Allocation	_	-					-	-	
42	694000	Allocation Markup	_	-					-		-
43		Total Allocations (CAM)	-	1,309,894.71	1,309,894.71	-	_	1,338,004.76	2,647,899.47	(256,397.98)	2,391,501.49
44		Total Miscellaneous Expenses (L11+L18)	(154,450.06)	1,406,550.76	1,252,100.70	166,273.25		1,311,418.72	2,729,792.67	(256,397.98)	2,473,394.69

Column Calculations:

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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Miscellaneous Expense

Line		CWS - NC Uniform - Sewer	Per Books -		T	Direct Per Books		Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment		Adjustment	Adjusted	Adjustment	Proposed
45	621100	Advertising	[A]	[B]	[C] 70.77	[D]		[E]	[F] 70.77	[G]	[H] 70.77
45 46	621100	Advertising Trade Shows	-	70.77	70.77	-		-	70.77	•	70.77
47	621400		-	-	-	-		-	-	-	-
48	621500	Promotions/Corporate Sponsor Promotions - 50%	-	-	-	-		-	-	-	-
48 49	621500		-	0.705.72	0.705.72	-		(0 E(1 E4) E441	1,233,98	-	1 222 00
50	622200	Bank Service Charges	-	9,795.72	9,795.72	-		(8,561.74) [11]	1,233.98	-	1,233.98
50 51	622300	Bank Charges - Merchant	-	-	-	-		-	-	-	-
	623100	Letter of Credit Fees	-	0.111.75	0.111.55	-		(0 111 FF) [10]	-	-	-
52		Donations for Registered Charities	-	9,111.75	9,111.75	-		(9,111.75) [18]	-	-	-
53	623200	Donations for Non-Registered Charities	-	-	-	-		-		-	
54	624100	License Fees	342.98	1,044.99	1,387.97	-		(75.52) [11]	1,312.45	-	1,312.45
55	624200	Franchise Fee	-	-	-	-		-	-	-	-
56	624300	5% FF on Usage		-	-		F= 07	-	-	-	-
57	625100	Penalties and Fines	6,083.50	271.37	6,354.87	(6,083.50)	[18]	(271.37) [18]	-	-	-
58	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-		-	-	-	-
59	625300	Late Fees				-				-	
60	626100	Education and Training	835.82	3,742.64	4,578.46	-		(496.12) [11]	4,082.33	-	4,082.33
61	629100	Memberships and Dues	(2.87)	14,139.00	14,136.13	-		(3,301.36) [11]	10,834.76	-	10,834.76
62	629200	Payroll Admin Fee	-	-	-	-		-	-	-	-
63	629300	Director and Board Fees	-	-	-	-		-	-	-	-
64	629400	Corporate Governance	-	-	-	-		-	-	-	-
65	629500	Credit Card Expense Clearing	-	9,389.55	9,389.55			(1,071.43) [11]	8,318.12	-	8,318.12
66	629600	Credit Card/Cash Expense - Unallocated	-	103.01	103.01			(103.01) [11]	-	-	-
67	629700	Cost Recovery	-	-	-			-	-	-	-
68	629800	Discount/Rebate Taken	-	-	-	-		-	-	-	-
69	629850	Community Service	-	-	-			-	-	-	-
70	629900	Other Misc Expense	(155,190.22)	10,426.19	(144,764.03)		19,22]	(3,180.82) [11]	27,012.48		27,012.48
71		Total Miscellaneous Expense	(147,930.79)	58,094.99	(89,835.80)	168,873.83		(26,173.12)	52,864.91		52,864.91
72	591000	Accommodation/Hotel/Lodging	169.12	2,038.61	2,207.73	-		(732.24) [11]	1,475.49	_	1,475.49
73	592000	Airfare	_	874.92	874.92			(671.61) [11]	203.31	_	203.31
74	593000	Transportation excl. Airfare	_	1,485.61	1,485.61			(97.65) [11]	1,387.96	_	1,387.96
75	594000	Travel - Meals and Entertainment	_	(340.11)	(340.11)	_		725.44 [11]	385.33	_	385.33
76	595000	Travel - Meals and Entertainment - 50% Tax Deductible	_	1,035.43	1,035.43	_		(994.27) [11]	41.16	_	41.16
77	596000	Travel - Meals and Entertainment - Non Deductible		-,	-,			(***)[]			
78	599900	Other Travel	290.06	3,858.89	4,148.95			(14.48) [11]	4,134.47	_	4,134.47
79		Total Travel Expense	459.18	8,953.35	9,412.53	-		(1,784.82)	7,627.71		7,627.71
		-									
80	630001	Disallowed Utility Plant	-	-	-	-		-	-	-	-
81	630002	Commission Ordered Adjustments	(425,234.85)	(12,946.95)	(438,181.80)		[19]	12,946.95 [19]	-		-
82		Total Commission Ordered Adjustments	(425,234.85)	(12,946.95)	(438,181.80)	425,234.85	_	12,946.95			
83	691000	Corporate Allocation	-	691,457.05	691,457.05	_		747,540.38 [11]	1,438,997.43	(145,730.69) [25]	1,293,266.74
84	692000	Regional Allocation	_	41,252.53	41,252.53	_		/· ···· [==]	41,252.53	85,775.41 [25]	127,027.94
85	693000	Contract Shared Services Allocation	_	-	11,202.00	_		-	-	-	
86	694000	Allocation Markup	_	_		_		_	_	_	_
87	2000	Total Allocations (CAM)	-	732,709.58	732,709.58	-		747,540.38	1,480,249.96	(59,955.28)	1,420,294.68
88		Total Miscellaneous Expenses (L11+L18)	(572,706.46)	786,810.97	214,104.51	594,108.68		732,529.39	1,540,742.58	(59,955.28)	1,480,787.30

- 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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Miscellaneous Expense

Line		radfield Farms / Fairfield Harbour / Treasure Cove - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	621100	Advertising	-	17.22	17.22	-	-	17.22	-	17.22
2	621300	Trade Shows	-	-	-	-	-	-	-	-
3	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-	-	-	-
5	622100	Bank Service Charges	-	2,083.54	2,083.54	-	(2,083.54) [11]	-	-	-
6	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-
8	623100	Donations for Registered Charities	-	2,213.90	2,213.90	-	(2,213.90) [18]	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-	-
10	624100	License Fees	-	253.93	253.93	-	(21.98) [11]	231.95	-	231.95
11	624200	Franchise Fee	-	-	-	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-	-	-	-
13	625100	Penalties and Fines	-	65.88	65.88	-	(65.88) [18]	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-	-	-	-
16	626100	Education and Training	-	768.49	768.49	-	(137.92) [11]	630.57	-	630.57
17	629100	Memberships and Dues	-	3,432.24	3,432.24	-	(804.77) [11]	2,627.47	-	2,627.47
18	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-	-	-	-
21	629500	Credit Card Expense Clearing	-	2,277.56	2,277.56	-	(260.57) [11]	2,016.99	-	2,016.99
22	629600	Credit Card/Cash Expense - Unallocated	-	24.58	24.58	-	(24.58) [11]	-	-	-
23	629700	Cost Recovery	-	-	-	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-	-	-	-
26	629900	Other Misc Expense	7.50	2,654.85	2,662.35	1,304.20	[22] (838.20) [11]	3,128.35	-	3,128.35
27		Total Miscellaneous Expense	7.50	13,792.19	13,799.69	1,304.20	(6,451.33)	8,652.56		8,652.56
28	591000	Accommodation/Hotel/Lodging	-	495.34	495.34	_	(199.76) [11]	295.58	_	295.58
29	592000	Airfare		212.28	212.28	_	(196.88) [11]	15.40	-	15.40
30	593000	Transportation excl. Airfare		362.07	362.07	_	(27.90) [11]	334.17	-	334.17
31	594000	Travel - Meals and Entertainment	_	(82.72)	(82.72)		162.20 [11]	79.48	_	79.48
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	_	251.53	251.53		(241.58) [11]	9.95	_	9.95
33	596000	Travel - Meals and Entertainment - Non Deductible	_	-	-			-	_	-
34	599900	Other Travel	_	941.26	941.26		6.54 [11]	947.80	_	947.80
35		Total Travel Expense	-	2,179.76	2,179.76	-	(497.39)	1,682.37		1,682.37
36	630001	Disallowed Utility Plant			_	<u> </u>				
37	630001	Commission Ordered Adjustments	(6,728.76)	(3,146.34)	(9,875.10)	6,728.76	[19] 3,146.34 [19]	-	-	-
38	630002	Total Commission Ordered Adjustments	(6,728.76)	(3,146.34)	(9,875.10)	6,728.76	3,146.34 [19]			
36		Total Commission Ordered Adjustments	(0,728.70)	(3,140.34)	(9,873.10)	0,728.70	3,140.34			
39	691000	Corporate Allocation		168,223.29	168,223.29		189,745.72 [11]	357,969.01	(93,593.88) [25]	264,375.13
40	692000	Regional Allocation		10,021.86	10,021.86		, []	10,021.86	15,945.73 [25]	25,967.59
41	693000	Contract Shared Services Allocation	_	-	.,	_	-	-		
42	694000	Allocation Markup	_	_		_	_	-	_	_
43		Total Allocations (CAM)	-	178,245.15	178,245.15	-	189,745.72	367,990.87	(77,648.15)	290,342.72
44		Total Miscellaneous Expenses (L11+L18)	(6,721.26)	191,070.76	184,349.50	8,032.96	185,943.34	378,325.80	(77,648.15)	300,677.65

- 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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Miscellaneous Expense

Line		adfield Farms / Fairfield Harbour / Treasure Cove - Sewer	Per Books - Direct	Per Books - Allocated	T. ID. D. I.	Direct Per Books		Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma	Proforma
No	Account	Description			Total Per Books	Adjustment	_			Adjustment	Proposed
45	(21100	A.1. (1.1.	[A]	[B]	[C]	[D]		[E]	[F]	[G]	[H]
45 46	621100 621300	Advertising Trade Shows	-	17.53	17.53	•		-	17.53	-	17.53
47	621400		-	-	-	-		-	-	-	-
	621500	Promotions/Corporate Sponsor Promotions - 50%	-	-	-			-	-	-	-
48 49			-	2 112 41	211271	-		(0.110.(1).[111]	-	-	-
50	622100 622200	Bank Service Charges	-	2,113.61	2,113.61	-		(2,113.61) [11]	-	-	-
		Bank Charges - Merchant	-	-	-	-		•	-	-	-
51	622300	Letter of Credit Fees	-	2.255.40	2.255.40	-		(2.255.40) [40]	-	-	-
52	623100	Donations for Registered Charities	-	2,255.40	2,255.40	-		(2,255.40) [18]	-	-	-
53	623200	Donations for Non-Registered Charities	-	-		-		-	-	-	-
54	624100	License Fees	-	258.77	258.77			(18.72) [11]	240.05	-	240.05
55	624200	Franchise Fee	-	-	-	-		-	-	-	-
56	624300	5% FF on Usage	-			-			-	-	-
57	625100	Penalties and Fines	-	67.03	67.03	-		(67.03) [18]	-	-	-
58	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-		-	-	-	-
59	625300	Late Fees	-	-	-	-		-	-	-	-
60	626100	Education and Training	-	781.73	781.73	-		(123.00) [11]	658.73	-	658.73
61	629100	Memberships and Dues	-	3,498.10	3,498.10	-		(818.19) [11]	2,679.91	-	2,679.91
62	629200	Payroll Admin Fee	-	-	-	-		-	-	-	-
63	629300	Director and Board Fees	-	-	-	-		-	-	-	-
64	629400	Corporate Governance	-	-	-	-		-	-	-	-
65	629500	Credit Card Expense Clearing	-	2,321.14	2,321.14			(265.63) [11]	2,055.51	-	2,055.51
66	629600	Credit Card/Cash Expense - Unallocated	-	24.75	24.75	-		(24.75) [11]	-	-	-
67	629700	Cost Recovery	-	-	-	-		-	-	-	-
68	629800	Discount/Rebate Taken	-	-	-	-		-	-	-	-
69	629850	Community Service	-	-	-	-		-	-	-	-
70	629900	Other Misc Expense	(74.50)	2,703.69	2,629.19	1,286.88	[22]	(788.35) [11]	3,127.72		3,127.72
71		Total Miscellaneous Expense	(74.50)	14,041.75	13,967.25	1,286.88	_	(6,474.67)	8,779.46		8,779.46
72	591000	Accommodation/Hotel/Lodging	-	505.27	505.27	-		(181.58) [11]	323.69	-	323.69
73	592000	Airfare	-	216.80	216.80	-		(166.38) [11]	50.42	-	50.42
74	593000	Transportation excl. Airfare	-	367.99	367.99	-		(24.18) [11]	343.81	-	343.81
75	594000	Travel - Meals and Entertainment	-	(84.04)	(84.04)			179.42 [11]	95.38	-	95.38
76	595000	Travel - Meals and Entertainment - 50% Tax Deductible	-	256.32	256.32	-		(246.11) [11]	10.21	-	10.21
77	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-		-	-	-	-
78	599900	Other Travel	-	956.48	956.48	-		(3.58) [11]	952.90	-	952.90
79		Total Travel Expense	-	2,218.82	2,218.82	-	_	(442.41)	1,776.41		1,776.41
80	630001	Disallowed Utility Plant	-	-		-			-	-	-
81	630002	Commission Ordered Adjustments	(40,123.31)	(3,210.48)	(43,333.79)	40,123.31	[19]	3,210.48 [19]	-	-	-
82		Total Commission Ordered Adjustments	(40,123.31)	(3,210.48)	(43,333.79)	40,123.31		3,210.48	-		-
83	691000	Corporate Allocation	_	171,299.67	171,299.67	_		185,510.44 [11]	356,810.11	(86,482.74) [25]	270,327.37
84	692000	Regional Allocation	-	10,210.25	10,210.25	-			10,210.25	16,341.99 [25]	26,552.24
85	693000	Contract Shared Services Allocation	-	-	-				-		
86	694000	Allocation Markup	-	-					_	-	-
87		Total Allocations (CAM)	-	181,509.92	181,509.92	-	_	185,510.44	367,020.36	(70,140.75)	296,879.61
88		Total Miscellaneous Expenses (L11+L18)	(40,197.81)	194,560.01	154,362.20	41,410.19		181,803.84	377,576.23	(70,140.75)	307,435.48

- 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]

Docket No. W-354, Sub 384 Appendix 3 Schedule B-21a Page 1 of 6

Line No.	Account	CWS - NC Uniform - Water Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	710201	Dep - Organization	10,260.22	1,206.98	11,467.20		-	11,467.20		11,467.20
2	710202	Dep - Franchises	5,222.52	1,399.59	6,622.11	-	-	6,622.11	-	6,622.11
3	710203	Dep - Struct and Improv General Plant	6,708.12	33.95	6,742.07	-	-	6,742.07	-	6,742.07
4	710204	Dep - Struct and Improv Service Supplies	86,899.55	325.61	87,225.16	-	-	87,225.16	-	87,225.16
5	710205	Dep - Struct and Improv Water Treat Plt	28,430.44	621.84	29,052.28	-	-	29,052.28	-	29,052.28
6	710206	Dep - Struct and Improv Trans Dist Plt	5,451.88	79.56	5,531.44	-	-	5,531.44	-	5,531.44
7	710207	Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-
8	710208	Dep - Struct and Improv Pump Plant	-	-	-	-	-	-	-	-
9	710209	Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-
10	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-
11	710211	Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-
12	710212	Dep - Struct and Improv Production	-	-	-	-	-	-	-	-
13	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-
14	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-
15	710215	Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-
16	710216	Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-
17	710217	Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-
18	710218	Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-
19	710219	Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-
20	710220	Dep - Struct and Improv Office	8,182.38	30,417.55	38,599.93	-	(24,282.07) [11]	14,317.85	-	14,317.85
21	710221	Dep - Collecting Reservoirs	273.51	-	273.51	-	-	273.51	-	273.51
22	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-
23	710223	Dep - Wells and Springs	286,576.53	4,262.76	290,839.29	-	-	290,839.29	-	290,839.29
24	710224	Dep - Infiltration Gallery	1,129.68	-	1,129.68	-	-	1,129.68	-	1,129.68
25	710225	Dep - Supply Mains	5,960.80	3.00	5,963.80	-	-	5,963.80	-	5,963.80
26	710226	Dep - Power Generation Equipment	15,847.53	-	15,847.53	-	-	15,847.53	-	15,847.53
27	710227	Dep - Electric Pump Equip Src Pump	392,988.50	446.86	393,435.36	-	-	393,435.36	-	393,435.36
28	710228	Dep - Electric Pump Equip WTP	290,263.49	9,868.46	300,131.95	-	-	300,131.95	-	300,131.95
29	710229	Dep - Electric Pump Equip Trans Dist	541,429.91	308.04	541,737.95	-	-	541,737.95	-	541,737.95
30	710230	Dep - Water Treatment Equipment	113,424.48	4,606.80	118,031.28	-	-	118,031.28	-	118,031.28
31	710231	Dep - Dist Resv and Standpipes	155,257.14	13,811.30	169,068.44	-	-	169,068.44	-	169,068.44
32	710232	Dep - Trans and Distr Mains	346,324.98	6,098.67	352,423.65	-	-	352,423.65	-	352,423.65
33	710233	Dep - Service Lines	273,749.59	2,940.81	276,690.40	-	-	276,690.40	-	276,690.40
34	710234	Dep - Meters	199,929.14	6,291.57	206,220.71	-	-	206,220.71	-	206,220.71
35	710235	Dep - Meter Installations	57,735.21	20.52	57,755.73	-	-	57,755.73	-	57,755.73
36	710236	Dep - Hydrants	31,769.74	19.13	31,788.87	-	-	31,788.87	-	31,788.87
37	710237	Dep - Backflow Prevention Devices	3,142.40	-	3,142.40	-	-	3,142.40	-	3,142.40
38	710238	Dep - Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-
39	710239	Dep - Power Gen Equip Pump Plt	-	-	-	-	-	-	-	-
40	710240	Dep - Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-
41	710241	Dep - Sewer Force Main	-	-	-	-	-	-	-	-
42	710242	Dep - Sewer Gravity Main	-	-	-	-	-	-	-	-
43	710243	Dep - Manholes	-	-	-	-	-	-	-	-
44	710244	Dep - Special Collection Structures	-	-	-	-	-	-	-	-
45	710245	Dep - Service to Customers	-	-	-	-	-	-	-	-
46	710246	Dep - Flow Measure Devices	-	-	-	-	-	-	-	-
47	710247	Dep - Flow Measure Install	-	-	-	-	-	-	-	-
48	710248	Dep - Receiving Wells	-	-	-	-	-	-	-	-
49	710249	Dep - Pumping Equip Pump Plt	-	-	-	-	-	-	-	-
50	710250	Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-
51	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-
52	710252	Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-
53	710253	Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-

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Line No.	Account	CWS - NC Uniform - Water Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
54	710254	Dep - Treat/Disp Equip Rclm Wtr	[A]	[6]	[C]	[D]	[E]	[F]	[G]	[II]
55	710255	Dep - Plant Sewers Treatment Plt	593.76	_	593.76	_	_	593.76	_	593.76
56	710256	Dep - Plant Sewers Reclaim Wtr	-	_	-	_	_	-	_	-
57	710257	Dep - Outfall Lines	_	_	_	_	_	_	_	_
58	710258	Dep - Reservoirs	-	-	_	_	_	_	_	_
59	710259	Dep - House Regulators	-	-	_	_	_	_	_	_
60	710260	Dep - House Regulatory Install	_	_			_			
61	710261	Dep - Reuse Services					_	_		_
62	710262	Dep - Reuse Mtr/Installations		_	_		_		_	_
63	710263	Dep - Reuse Dist Reservoirs		_	_		_			_
64	710264	Dep - Reuse Transmission and Dist	_	_	_	_	_	_	_	_
65	710265	Dep - Processing Plant	-	-	-	-	-	-	-	-
66	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-
67	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-
68	710268	Dep - Other and Misc Equip Source Supply	-	6.48	6.48	-	-	6.48	-	6.48
69	710268		152.35	39.96	192.31	-	-	192.31	-	192.31
70	710269	Dep - Other and Misc Equip WTP Dep - Other and Misc Equip Trans Dist	152.55	39.96	192.31	-	-	192.31	-	192.31
70 71	710270	Dep - Other and Misc Equip Trans Dist Dep - Other Tangible Plant	13,865.42	583.78	14,449.20	-	-	14,449.20	-	14,449.20
71	710271	Dep - Other Plant Collection	13,863.42	383.78	14,449.20	-	-	14,449.20	-	14,449.20
			-	-	-	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	-
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-	-	-	-
78	710278	Dep - Plant Alloc	-	-	-	-	-	-	-	-
79	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-
80	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-
81	710281	Dep - Geothermal	-	-	-	-	-	-	-	-
82	710282	Dep - District Energy System	-	-	-	-	-	-	-	-
83	710283	Dep - Concession	-	-	-	-	-	-	-	-
84	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	-
85	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-
89	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-
90	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	_	_
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	_	_
94	710294	Dep - Disallowed Utility Plant	_	-	-	_	-	_	_	_
95	710299	Dep - Land	_	-	-	_	-	_	_	_
96	710301	Dep - Building	_	-	-	_	-	_	_	_
97	710302	Dep - Leasehold Improvement	_	-	_		-	_	_	_
98	710303	Dep - Office Furniture	8,796.20	27,772.55	36,568.75		(7,700.44) [11]	28,868.31		28,868.31
99	710303	Dep - Office Equipment	-		-	_	-	20,000.01	_	20,000.01
100	710305	Dep - Stores Equipment	300.98	_	300.98		_	300.98		300.98
101	710305	Dep - Lab Equipment	6,101.92	6,466.96	12,568.88	-	_	12,568.88	_	12,568.88
102	710307	Dep - Rental Equipment	0,101.92	0,400.90	12,000.00	,	-	12,300.00	-	12,500.00
102	710307	Dep - Tool Shop Equipment	24,300.06	28,924.86	53,224.92	-	(27.25) [11]	53,197.67	-	53,197.67
103	710308	Dep - Power Operated Equipment	29,080.05	28,924.86	29,090.97	-	(27.20) [11]	29,090.97	-	29,090.97
104	710309	Dep - Communications Equipment			28,888.94	-	(3 107 51) [44]	25,781.43	-	25,781.43
			13,554.06	15,334.88		-	(3,107.51) [11]		-	
106	710311	Dep - Misc Equipment	5,903.44	408.96	6,312.40	-	-	6,312.40	-	6,312.40

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Depreciation Expense

		CWS - NC Uniform - Water				Direct	Allocated	Total		
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
107	710401	Dep - Vehicles	-	295,873.61	295,873.61	-	(370.29) [11]	295,503.32	-	295,503.32
108	710501	Dep - Computer Hardware	-	183,211.01	183,211.01	-	(180,927.36) [11]	2,283.65	-	2,283.65
109	710502	Dep - Desktop/Laptop Computers	-	41.71	41.71	-	(41.71) [11]	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-		-	-	-
111	710504	Dep - Mini Comp Wtr	448.35	9,005.66	9,454.01	-	(8,221.61) [11]	1,232.40	-	1,232.40
112	710601	Dep - Computer Software	-	-	-	-		-	-	-
113	710602	Dep - Comp Systems	-	383.10	383.10	-	(383.10) [11]	-	-	-
114	710603	Dep - Micro Systems	-	-	-	-		-	-	-
115		One Time - Per Books Adjustment	-	-	-	-	-	-	-	-
116		Pro -Forma Plant Depreciation Expense	-	-	-	-	-	-	62,096.00	10] 62,096.00
117		Total Depreciation Expense - Water	2,970,054.33	650,827.44	3,620,881.77		(225,061.34)	3,395,820.43	62,096.00	3,457,916.43

- [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

- [B]- Company's Allocated ledger amounts for test year ended March: [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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		CWS - NC Uniform - Sewer				Direct	Allocated	Total		
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
118	710201	Dep - Organization	22,144.95	515.94	22,660.89		-	22,660.89		22,660.89
119	710202	Dep - Franchises	3,186.96	831.21	4,018.17	_	-	4,018.17	_	4,018.17
120	710203	Dep - Struct and Improv General Plant	34,861.12	20.17	34,881.29	_	<u>-</u>	34,881.29	_	34,881.29
121	710204	Dep - Struct and Improv Service Supplies	-	-	-	_	-	-	_	-
122	710205	Dep - Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-
123	710206	Dep - Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-
124	710207	Dep - Struct and Improv Collect Plant	1,772.26	19.56	1,791.82	-	-	1,791.82	-	1,791.82
125	710208	Dep - Struct and Improv Pump Plant	193,435.00	371.71	193,806.71	-	-	193,806.71	-	193,806.71
126	710209	Dep - Struct and Improv Treatment Plant	497,973.68	-	497,973.68	-	-	497,973.68	-	497,973.68
127	710210	Dep - Struct and Improv Reclaim WTP	64.68	17.16	81.84	-	-	81.84	-	81.84
128	710211	Dep - Struct and Improv Reclaim Wtr Dist	4,497.40	-	4,497.40	-	-	4,497.40	-	4,497.40
129	710212	Dep - Struct and Improv Production		-	· -	-	-	· -	-	
130	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-
131	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-
132	710215	Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-
133	710216	Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-
134	710217	Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-
135	710218	Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-
136	710219	Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-
137	710220	Dep - Struct and Improv Office	4,166.17	12,412.68	16,578.85	_	(9,330.24) [11]	7,248.61	_	7,248.61
138	710221	Dep - Collecting Reservoirs	-	-	-	_	- , , , ,	-	_	-
139	710222	Dep - Lake, River, Other Intakes	-	-	-	_	-	-	_	
140	710223	Dep - Wells and Springs	-	-	-	_	-	-	_	
141	710224	Dep - Infiltration Gallery	_	-	-	_	<u>-</u>	_	_	_
142	710225	Dep - Supply Mains	_	-	-	_	<u>-</u>	_	_	_
143	710226	Dep - Power Generation Equipment	_	-	-	_	<u>-</u>	_	_	_
144	710227	Dep - Electric Pump Equip Src Pump	-	-	-	_	-	-	_	
145	710228	Dep - Electric Pump Equip WTP	_	-	-	_	<u>-</u>	_	_	_
146	710229	Dep - Electric Pump Equip Trans Dist	_	-	-	_	<u>-</u>	_	_	_
147	710230	Dep - Water Treatment Equipment	-	-	-	_	-	-	_	
148	710231	Dep - Dist Resv and Standpipes	-	368.80	368.80	_	-	368.80	_	368.80
149	710232	Dep - Trans and Distr Mains	_	1,219.19	1,219.19	_	<u>-</u>	1,219.19	_	1,219.19
150	710233	Dep - Service Lines	12.47	-	12.47	_	<u>-</u>	12.47	_	12.47
151	710234	Dep - Meters	_	-	-	_	-	-	_	_
152	710235	Dep - Meter Installations	_	-	-	_	<u>-</u>	_	_	_
153	710236	Dep - Hydrants	_	_	-	_	_	-	_	_
154	710237	Dep - Backflow Prevention Devices	_	-	-	_	<u>-</u>	_	_	_
155	710238	Dep - Power Gen Equip Coll Plt	10,762.32	-	10,762.32	_	<u>-</u>	10,762.32	_	10,762.32
156	710239	Dep - Power Gen Equip Pump Plt	5,300.88	-	5,300.88	_	<u>-</u>	5,300.88	_	5,300.88
157	710240	Dep - Power Gen Equip Treat Plt	20,046.48	_	20,046.48	_	_	20,046.48	_	20,046.48
158	710241	Dep - Sewer Force Main	45,173.92	824.64	45,998.56	_	<u>-</u>	45,998.56	_	45,998.56
159	710242	Dep - Sewer Gravity Main	177,013.77	4,943.52	181,957.29	_	<u>-</u>	181,957.29	_	181,957.29
160	710243	Dep - Manholes	13,703.66	2,294.76	15,998.42	_	<u>-</u>	15,998.42	_	15,998.42
161	710244	Dep - Special Collection Structures	140.34	-	140.34	_	<u>-</u>	140.34	_	140.34
162	710245	Dep - Service to Customers	24,374.55	_	24,374.55	_	_	24,374.55	_	24,374.55
163	710246	Dep - Flow Measure Devices	5,444.16	_	5,444.16	_	_	5,444.16	_	5,444.16
164	710247	Dep - Flow Measure Install	44.28	-	44.28	_	-	44.28	_	44.28
165	710248	Dep - Receiving Wells	1,368.38	-	1,368.38	_	-	1,368.38	_	1,368.38
166	710249	Dep - Pumping Equip Pump Plt	555,540.24	657.36	556,197.60	_	_	556,197.60	_	556,197.60
167	710250	Dep - Pumping Equip Reclaim WTP	3,789.35	-	3,789.35	_	-	3,789.35	_	3,789.35
168	710251	Dep - Pumping Equip Rcl Wtr Dist	4,906.56	-	4,906.56	_	-	4,906.56	_	4,906.56
169	710252	Dep - Treat/Disp Equip Lagoon	14,780.89	5.28	14,786.17	_	-	14,786.17	_	14,786.17
170	710253	Dep - Treat/Disp Equip Trt Plt	461,808.65	17,256.84	479,065.49	_	-	479,065.49	_	479,065.49
		r	202,000.00	,== 5.01				,		,

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Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
171	710254	Dep - Treat/Disp Equip Rclm Wtr	336.48	[6]	336.48	[12]	[E]	336.48	[G]	336.48
172	710254	Dep - Plant Sewers Treatment Plt	364,814.18		364,814.18		_	364,814.18		364,814.18
173	710256	Dep - Plant Sewers Reclaim Wtr	1,134.78	_	1,134.78		_	1,134.78		1,134.78
174	710257	Dep - Outfall Lines	5,119.13		5,119.13			5,119.13		5,119.13
175	710258	Dep - Reservoirs	5,117.15		5,115.13			5,117.15		5,117.15
176	710259	Dep - House Regulators								
177	710260	Dep - House Regulatory Install	_	_	_	_	_	_	_	_
178	710260	Dep - Reuse Services					-			
179	710262	Dep - Reuse Mtr/Installations								
180	710263	Dep - Reuse Dist Reservoirs	70.32		70.32			70.32		70.32
181	710264	Dep - Reuse Transmission and Dist	1,432.59	_	1,432,59	_	_	1,432.59	_	1,432.59
182	710264	Dep - Processing Plant	1,432.39	-	1,432.39	•	-	1,432.39	•	1,402.39
183	710266	Dep - Maintenance Structure and Improv	-	-	-	•	-	-	•	-
184	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-	•	-	-	•	-
185	710267	Dep - Other and Misc Equip Source Supply	-	-	•	•	-	-	•	-
186	710269	Dep - Other and Misc Equip WTP	-	-	-	•	-	-	•	-
187	710209	Dep - Other and Misc Equip W11 Dep - Other and Misc Equip Trans Dist	-	-	-	•	-	-	•	-
188	710270	Dep - Other Tangible Plant	35,254.88	346.70	35,601.58	•	-	35,601.58	•	35,601.58
189	710271	Dep - Other Plant Collection	263.16	265.32	528.48	•	-	528.48	•	528.48
190	710272	Dep - Other Plant Pump	1,164.36	73.32	1,237.68	•	-	1,237.68	•	1,237.68
191	710273	Dep - Other Plant Treatment	835.91	133.20	969.11	-	-	969.11	-	969.11
192	710274	Dep - Other Plant Reclaim Water Trt	655.91	16.20	16.20	-	-	16.20	-	16.20
193	710275	Dep - Other Plant Reclaim Water Dist	11.52	16.20	11.52	-	-	11.52	-	11.52
193	710276		11.52	-		-	-	11.52	-	11.52
194	710277	Dep - Other Plant	-	-	-	-	-	-	-	-
195	710278	Dep - Plant Alloc	-	-	-	-	-	-	-	-
196	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-
197		Dep - Irrigation Water	-	-	-	-	-	-	-	-
	710281	Dep - Geothermal	-	-	-	-	-	-	-	-
199 200	710282 710283	Dep - District Energy System	-	-	-	-	-	-	-	-
200	710283	Dep - Concession Dep - DES - Startup Costs	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
202	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-
203	710286 710287	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-
204 205	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-
		Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-
206	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-
207	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-
208	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-
209	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-
210	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-
211	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-
212	710299	Dep - Land	-	-	-	-	-	-	-	-
213	710301	Dep - Building	-	-	-	-	-	-	-	-
214	710302	Dep - Leasehold Improvement				-			-	
215	710303	Dep - Office Furniture	4,404.46	14,552.79	18,957.25	-	(2,959.02) [11]	15,998.22	-	15,998.22
216	710304	Dep - Office Equipment		-		-	-		-	
217	710305	Dep - Stores Equipment	173.04		173.04	-	-	173.04	-	173.04
218	710306	Dep - Lab Equipment	14,100.86	3,840.68	17,941.54	-	-	17,941.54	-	17,941.54
219	710307	Dep - Rental Equipment				-			-	
220	710308	Dep - Tool Shop Equipment	10,016.05	17,156.45	27,172.50	-	(10.49) [11]	27,162.01	-	27,162.01
221	710309	Dep - Power Operated Equipment	22,588.52	6.48	22,595.00	-		22,595.00	-	22,595.00
222	710310	Dep - Communications Equipment	6,878.74	8,430.95	15,309.69	-	(1,194.05) [11]	14,115.64	-	14,115.64
223	710311	Dep - Misc Equipment	1,278.29	242.88	1,521.17	-	-	1,521.17	-	1,521.17

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Depreciation Expense

		CWS - NC Uniform - Sewer				Direct	Allocated	Total		
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
224	710401	Dep - Vehicles	-	167,831.77	167,831.77	-	(208.93) [11]	167,622.85	-	167,622.85
225	710501	Dep - Computer Hardware	-	102,531.32	102,531.32	-	(102,108.74) [11]	422.58	-	422.58
226	710502	Dep - Desktop/Laptop Computers	-	23.31	23.31	-	(23.31) [11]	-	-	-
227	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-
228	710504	Dep - Mini Comp Wtr	-	5,037.11	5,037.11	-	(4,601.24) [11]	435.87	-	435.87
229	710601	Dep - Computer Software	-	-	-	-	-	-	-	-
230	710602	Dep - Comp Systems	-	213.70	213.70	-	(213.70) [11]	-	-	-
231	710603	Dep - Micro Systems	-	-	-	-	-	-	-	-
232		One Time - Per Books Adjustment	-	-	-	-	-	-	-	-
233		Pro -Forma Plant Depreciation Expense	-	-	-	-	-	-	156,855.00 [10]	156,855.00
234		Total Depreciation Expense - Sewer	2,576,190.39	362,461.00	2,938,651.39		(120,649.72)	2,818,001.66	156,855.00	2,974,856.66

- [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
- [G]- 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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Line		eld Farms / Fairfield Harbour / Treasure Cove - V	Per Books -	D D I 411	T. ID. D. I	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	710201	Dep - Organization	1,168.08	352.56	1,520.64	-	-	1,520.64	-	1,520.64
2	710202	Dep - Franchises	1,053.36	-	1,053.36	-	-	1,053.36	-	1,053.36
3	710203	Dep - Struct and Improv General Plant	44.56		44.56	-	-	44.56	-	44.56
4	710204	Dep - Struct and Improv Service Supplies	3,826.56	7.87	3,834.43	-	-	3,834.43	-	3,834.43
5	710205	Dep - Struct and Improv Water Treat Plt	2,881.20	-	2,881.20	-	-	2,881.20	-	2,881.20
6	710206	Dep - Struct and Improv Trans Dist Plt	9.24	-	9.24	-	-	9.24	-	9.24
7	710207	Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-
8	710208	Dep - Struct and Improv Pump Plant	-	-	-	-	-	-	-	-
9	710209	Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-
10	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-
11	710211	Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-
12	710212	Dep - Struct and Improv Production	-	-	-	-	-	-	-	-
13	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-
14	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-
15	710215	Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-
16	710216	Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-
17	710217	Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-
18	710218	Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-
19	710219	Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-
20	710220	Dep - Struct and Improv Office	774.60	3,660.99	4,435.59	-	(3,573.06) [11]	862.53	-	862.53
21	710221	Dep - Collecting Reservoirs	-	-	-	-		-	-	-
22	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-
23	710223	Dep - Wells and Springs	10,265.00	-	10,265.00	-	-	10,265.00	-	10,265.00
24	710224	Dep - Infiltration Gallery	-	-	-	-	-	-	_	-
25	710225	Dep - Supply Mains	67.56	-	67.56	-	-	67.56	-	67.56
26	710226	Dep - Power Generation Equipment	-	-	-	-	-	-	_	-
27	710227	Dep - Electric Pump Equip Src Pump	5,313.72	6.62	5,320.34	-	-	5,320.34	_	5,320.34
28	710228	Dep - Electric Pump Equip WTP	18,883.86	-	18,883.86	_	-	18,883.86	_	18,883.86
29	710229	Dep - Electric Pump Equip Trans Dist	5,602.52	11.64	5,614.16		_	5,614.16	_	5,614.16
30	710230	Dep - Water Treatment Equipment	4,160.66		4,160.66	_	_	4,160.66	_	4,160.66
31	710231	Dep - Dist Resv and Standpipes	16,709.57	118.73	16,828.30	_	_	16,828.30	_	16,828.30
32	710232	Dep - Trans and Distr Mains	18,723.54	395.07	19,118.61		_	19,118.61		19,118.61
33	710233	Dep - Service Lines	15,334.49	9.15	15,343.64		_	15,343.64		15,343.64
34	710234	Dep - Meters	4,686.14	13.25	4,699.39		_	4,699.39		4,699.39
35	710235	Dep - Meter Installations	5,215.54	-	5,215.54		_	5,215.54		5,215.54
36	710236	Dep - Hydrants	4,088.73	0.43	4,089.16			4,089.16		4,089.16
37	710237	Dep - Backflow Prevention Devices	3.24	0.43	3.24	•	-	3.24	-	3.24
38	710238	Dep - Power Gen Equip Coll Plt	5.24	_	5.24	-	_	5.24	_	5.24
39	710238	Dep - Power Gen Equip Con Fit Dep - Power Gen Equip Pump Plt	-	-	-	•	-	-	-	-
40	710239	Dep - Power Gen Equip Treat Plt	-	-	-	•	-	-	-	-
41	710240	Dep - Sewer Force Main	-	-	-	-	-	-	-	-
42	710241	Dep - Sewer Gravity Main	-	-	-	-	-	-	-	-
43	710242		-	-	-	-	-	-	-	-
43	710243	Dep - Manholes	-	-	-	-	-	-	-	-
		Dep - Special Collection Structures	-	-	-	-	-	-	-	-
45	710245	Dep - Service to Customers	-	-	-	-	-	-	-	-
46	710246	Dep - Flow Measure Devices	-	-	-	-	-	-	-	-
47	710247	Dep - Flow Measure Install	-	-	-	-	-	-	-	-
48	710248	Dep - Receiving Wells	-	-	-	-	-	-	-	-
49	710249	Dep - Pumping Equip Pump Plt	-	-	-	-	-	-	-	-
50	710250	Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-
51	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-
52 53	710252	Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-
	710253	Dep - Treat/Disp Equip Trt Plt		_		_	_	_		_

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Line		eld Farms / Fairfield Harbour / Treasure Cove - V	Per Books -	D D I All	T. I.B. B. I	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
54	710254	Dep - Treat/Disp Equip Rclm Wtr	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
55	710254	Dep - Plant Sewers Treatment Plt	-	-	-	-	-	-	-	-
56	710255	Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-
56 57	710256	Dep - Plant Sewers Reclaim Wir Dep - Outfall Lines	-	-	-	-	-	-	-	-
58			-	-	-	-	-	-	-	-
	710258	Dep - Reservoirs	-	-	-	-	-	-	-	-
59	710259	Dep - House Regulators	-	-	-	-	-	-	-	-
60	710260	Dep - House Regulatory Install	-	-	-	-	-	-	-	-
61	710261	Dep - Reuse Services	-	-	-	-	-	-	-	-
62	710262	Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-
63	710263	Dep - Reuse Dist Reservoirs	-	-	-	-	-	-	-	-
64	710264	Dep - Reuse Transmission and Dist	-	-	-	-	-	-	-	-
65	710265	Dep - Processing Plant	-	-	-	-	-	-	-	-
66	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-
67	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-
68	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-
69	710269	Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-	-
70	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-
71	710271	Dep - Other Tangible Plant	-	-	-	-	-	-	-	-
72	710272	Dep - Other Plant Collection	-	-	-	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	-
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-	_	-	-
78	710278	Dep - Plant Alloc	-	-	-	-	-	_	-	-
79	710279	Dep - Domestic Water	_	-	-	_	-	_	_	_
80	710280	Dep - Irrigation Water	_	-	-	_	-	_	_	_
81	710281	Dep - Geothermal	-	_	_	_	_	-	_	_
82	710282	Dep - District Energy System		_	_		_	_		
83	710283	Dep - Concession		_	_		_	_		
84	710284	Dep - DES - Startup Costs		_	_		_	_		
85	710285	Dep - DES - Project Management	_	_	_		_	_	_	_
86	710286	Dep - DES - Troject Management Dep - DES - Temporary Energy Centre	-	-	-	•	-	-	-	-
87	710287	Dep - DES - Distribution Piping System	-	-	-	•	-	-	-	-
88	710287	Dep - DES - Energy Transfer Station	-	-	-	•	-	-	-	-
89	710289	Dep - DES - Project Development	-	-	-	•	-	-	-	•
90	710289		-	-	-	-	-	-	-	-
		Dep - DES - Engineer	-	-	-	-	-	-	-	-
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-
95	710299	Dep - Land	-	-	-	-	-	-	-	-
96	710301	Dep - Building	-	-	-	-	-	-	-	-
97	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-
98	710303	Dep - Office Furniture	418.56	1,282.83	1,701.39	-	(1,133.16) [11]	568.23	-	568.23
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-
100	710305	Dep - Stores Equipment	11.64	-	11.64	-	-	11.64	-	11.64
101	710306	Dep - Lab Equipment	885.28	-	885.28	-	-	885.28	-	885.28
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	-
103	710308	Dep - Tool Shop Equipment	4,814.52	32.10	4,846.62	-	(4.03) [11]	4,842.58	-	4,842.58
104	710309	Dep - Power Operated Equipment	385.25	-	385.25	-	-	385.25	-	385.25
105	710310	Dep - Communications Equipment	3,367.33	436.13	3,803.46	-	(457.28) [11]	3,346.18	-	3,346.18
	710311	Dep - Misc Equipment	21.12	_	21.12			21.12		21.12

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Depreciation Expense

	Bradfie	eld Farms / Fairfield Harbour / Treasure Cove	Water			Direct	Allocated	Total		
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
107	710401	Dep - Vehicles	-	31,227.85	31,227.85	-	(53.25) [11]	31,174.60	-	31,174.60
108	710501	Dep - Computer Hardware	-	24,953.84	24,953.84	-	(24,953.84) [11]	-	-	-
109	710502	Dep - Desktop/Laptop Computers	-	5.74	5.74	-	(5.74) [11]	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	-	1,224.82	1,224.82	-	(1,118.22) [11]	106.60	-	106.60
112	710601	Dep - Computer Software	-	-	-	-	-	-	-	-
113	710602	Dep - Comp Systems	-	52.10	52.10	-	(52.10) [11]	-	-	-
114	710603	Dep - Micro Systems	-	-	-	-		-	-	-
115		One Time - Per Books Adjustment	-	-	-	-	-	-	-	-
116		Pro -Forma Plant Depreciation Expense	-	-	-	-	-	-	1,010.00 [10]	1,010.00
117		Total Depreciation Expense - Water	128,715.87	63,791.72	192,507.59		(31,350.67)	161,156.92	1,010.00	162,166.92

- [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
- [B]- Company's Allocated ledger amounts for test year ended March: [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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Line		eld Farms / Fairfield Harbour / Treasure Cove - S	Per Books -	D D I 411 : 1	T. ID. D. I	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
440	m. 0004	B 0 1 1	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
118	710201	Dep - Organization	324.48	293.33	617.81	-	-	617.81	-	617.81
119	710202	Dep - Franchises	1,306.44	-	1,306.44	-	-	1,306.44	-	1,306.44
120	710203	Dep - Struct and Improv General Plant	5,383.84	-	5,383.84	-	-	5,383.84	-	5,383.84
121	710204	Dep - Struct and Improv Service Supplies	-	-	-	-	-	-	-	-
122	710205	Dep - Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-
123	710206	Dep - Struct and Improv Trans Dist Plt		-		-	-		-	
124	710207	Dep - Struct and Improv Collect Plant	20.70		20.70	-	-	20.70	-	20.70
125	710208	Dep - Struct and Improv Pump Plant	34,503.36	4.01	34,507.37	-	-	34,507.37	-	34,507.37
126	710209	Dep - Struct and Improv Treatment Plant	57,430.42	-	57,430.42	-	-	57,430.42	-	57,430.42
127	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-
128	710211	Dep - Struct and Improv Reclaim Wtr Dist	49.56	-	49.56	-	-	49.56	-	49.56
129	710212	Dep - Struct and Improv Production	-	-	-	-	-	-	-	-
130	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-	-	-	-
131	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-	-	-	-
132	710215	Dep - Struct and Improv Distribution	-	-	-	-	-	-	-	-
133	710216	Dep - Struct and Improv Electrical	-	-	-	-	-	-	-	-
134	710217	Dep - Struct and Improv Propane	-	-	-	-	-	-	-	-
135	710218	Dep - Struct and Improv Municipal	-	-	-	-	-	-	-	-
136	710219	Dep - Struct and Improv Biomass	-	-	-	-	-	-	-	-
137	710220	Dep - Struct and Improv Office	1,059.60	2,556.56	3,616.16	-	(2,312.89) [11]	1,303.27	-	1,303.27
138	710221	Dep - Collecting Reservoirs	-	-	-	-	-	-	-	-
139	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-
140	710223	Dep - Wells and Springs	-	-	-	-	-	-	-	-
141	710224	Dep - Infiltration Gallery	-	-	-	-	-	-	-	-
142	710225	Dep - Supply Mains	-	-	-	-	-	-	-	-
143	710226	Dep - Power Generation Equipment	-	-	-	-	-	-	-	-
144	710227	Dep - Electric Pump Equip Src Pump	-	-	-	-	-	-	-	-
145	710228	Dep - Electric Pump Equip WTP	-	-	-	-	-	-	_	-
146	710229	Dep - Electric Pump Equip Trans Dist	-	-	-	-	-	-	_	-
147	710230	Dep - Water Treatment Equipment	-	-	-	-	-	-	_	_
148	710231	Dep - Dist Resv and Standpipes	-	91.36	91.36	-	-	91.36	_	91.36
149	710232	Dep - Trans and Distr Mains	_	302.13	302.13	_	-	302.13	_	302.13
150	710233	Dep - Service Lines	-	-	-	_	-	-	_	-
151	710234	Dep - Meters	_	-	-	_	-	_	_	_
152	710235	Dep - Meter Installations	-	-	-	_	-	-	_	_
153	710236	Dep - Hydrants	-	-	-	_	-	-	_	_
154	710237	Dep - Backflow Prevention Devices		_	_		_	_	_	_
155	710238	Dep - Power Gen Equip Coll Plt	-	-	-	_	-	-	_	_
156	710239	Dep - Power Gen Equip Pump Plt	4,182.60	_	4,182.60		_	4,182.60	_	4,182.60
157	710240	Dep - Power Gen Equip Treat Plt	-,	_	-,		_	-,	_	-,
158	710240	Dep - Sewer Force Main	3,344.38		3,344.38			3,344.38		3,344.38
159	710241	Dep - Sewer Gravity Main	55,719.37		55,719.37			55,719.37		55,719.37
160	710242	Dep - Manholes	738.60		738.60			738.60		738.60
161	710243	Dep - Special Collection Structures	7.80	-	7.80	-	-	7.80	-	7.80
162	710244	Dep - Service to Customers	1,448.45	-	1,448.45	-	-	1,448.45	-	1,448.45
163	710245	Dep - Flow Measure Devices	554.64	-	554.64	-	-	554.64	-	1,448.45 554.64
163	710246	Dep - Flow Measure Devices Dep - Flow Measure Install	554.64	-	334.04	-	-	554.64	-	334.64
165	710247	Dep - Receiving Wells	-	-	-	-	-	-	-	-
166	710248		96,949.11	-	96,949.11	-	-	96,949.11	-	96,949.11
		Dep - Pumping Equip Pump Plt		-		-	-		-	
167	710250	Dep - Pumping Equip Reclaim WTP	295.28	-	295.28	-	-	295.28	-	295.28
168	710251	Dep - Pumping Equip Rcl Wtr Dist	- 1.44	-		-	-	- 1.44	-	-
169	710252	Dep - Treat/Disp Equip Lagoon	1.44	-	1.44	-	-	1.44	-	1.44
170	710253	Dep - Treat/Disp Equip Trt Plt	69,590.93	-	69,590.93	-	-	69,590.93	-	69,590.93

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Line		eld Farms / Fairfield Harbour / Treasure Cove - S	Per Books -	Des Basks Allace'	Total Day Darks	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
171	710254	Dep - Treat/Disp Equip Rclm Wtr	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
171	710254	Dep - Plant Sewers Treatment Plt	9,778.64	-	9,778.64	-	-	9,778.64	-	9,778.64
173	710256	Dep - Plant Sewers Reclaim Wtr	9,770.04	-	2,770.04	-	-	9,770.04	•	9,770.04
173	710256	Dep - Outfall Lines	153.84	-	153.84	-	-	153.84	-	153.84
175	710258	Dep - Reservoirs	155.04	-	155.64	-	-	155.64	-	155.04
176	710259	Dep - House Regulators								
177	710260	Dep - House Regulatory Install	•	-	•	-	-	-	•	-
178	710261	Dep - Reuse Services								
179	710262	Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	•
180	710263	Dep - Reuse Dist Reservoirs	55.32		55.32			55.32		55.32
181	710264	Dep - Reuse Transmission and Dist	48.80	-	48.80	-	-	48.80	•	48.80
182	710265	Dep - Processing Plant	40.00	-	40.00	-	-	40.00	-	40.00
183	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	•
184	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	•
185	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-	•
186	710269	Dep - Other and Misc Equip Source Supply Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-	-
187	710269	Dep - Other and Misc Equip W IF Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-
188	710270	Dep - Other Tangible Plant	-	-	-	-	-	-	-	-
189	710271	Dep - Other Plant Collection	(4.44)	-	(4.44)	-	-	(4.44)	-	(4.44)
190	710272	Dep - Other Plant Pump	58.80	-	58.80	-	-	58.80	-	58.80
191	710273	Dep - Other Plant Treatment	56.60	-	56.60	-	-	36.60	-	56.60
191	710274	Dep - Other Plant Reclaim Water Trt	129.72	-	129.72	-	-	129.72	-	129.72
192	710275	Dep - Other Plant Reclaim Water 1rt Dep - Other Plant Reclaim Water Dist	129.72	-	129.72	-	-	129.72	-	129.72
193	710276		-	-	-	-	-	-	-	-
194	710277	Dep - Other Plant Dep - Plant Alloc	-	-	-	-	-	-	-	-
195	710278		-	-	-	-	-	-	-	-
196	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-
197		Dep - Irrigation Water	-	-	-	-	-	-	-	-
198	710281	Dep - Geothermal	-	-	-	-	-	-	-	-
200	710282 710283	Dep - District Energy System	-	-	-	-	-	-	-	-
200	710283	Dep - Concession	-	-	-	-	-	-	-	-
201	710284	Dep - DES - Startup Costs Dep - DES - Project Management	-	-	-	-	-	-	-	-
202			-	-	-	-	-	-	-	-
203	710286 710287	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-
204	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-
		Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-
206 207	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-
207	710290 710291	Dep - DES - Engineer	-	-	-	-	-	-	-	-
208	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-
		Dep - Non-Utility Property	-	-	-	-	-	-	-	-
210	710293 710294	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-
211 212	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-
212	710299	Dep - Land	-	-	-	-	-	-	-	-
213	710301	Dep - Building	-	-	-	-	-	-	-	-
		Dep - Leasehold Improvement	140.16	- 004.70	1.044.05	-	(F00 F0) Fdd	211.42	-	211.42
215	710303	Dep - Office Furniture	140.16	904.79	1,044.95	-	(733.52) [11]	311.43	-	311.43
216	710304	Dep - Office Equipment	- 41.20	-	41.20	-	-	41.20	-	41.20
217	710305	Dep - Stores Equipment	41.28	-	41.28	-	•	41.28	-	41.28
218	710306	Dep - Lab Equipment	414.00	-	414.00	-	-	414.00	-	414.00
219	710307	Dep - Rental Equipment	7(5.2)	26.10	701.54	-	(2.(0) 5443	700.04	-	700.04
220 221	710308	Dep - Tool Shop Equipment	765.36	26.18	791.54	-	(2.60) [11]	788.94	-	788.94
221	710309	Dep - Power Operated Equipment	4,743.43	202.45	4,743.43	-	(205.00) [44]	4,743.43	-	4,743.43
222	710310	Dep - Communications Equipment	249.97	303.45	553.42	-	(295.99) [11]	257.43	-	257.43
223	710311	Dep - Misc Equipment	529.61	-	529.61	-	-	529.61	-	529.61

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Depreciation Expense

	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer						Allocated	Total		
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No.	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
224	710401	Dep - Vehicles	-	31,801.28	31,801.28	-	(51.77) [11]	31,749.51	-	31,749.51
225	710501	Dep - Computer Hardware	-	25,409.96	25,409.96	-	(25,409.96) [11]	-	-	-
226	710502	Dep - Desktop/Laptop Computers	-	5.79	5.79	-	(5.79) [11]	-	-	-
227	710503	Dep - Mainframe Computers	-	-	-	-		-	-	-
228	710504	Dep - Mini Comp Wtr	-	1,247.03	1,247.03	-	(1,139.11) [11]	107.92	-	107.92
229	710601	Dep - Computer Software	-	-	-	-		-	-	-
230	710602	Dep - Comp Systems	-	52.93	52.93	-	(52.93) [11]	-	-	-
231	710603	Dep - Micro Systems	-	-	-	-		-	-	-
232		One Time - Per Books Adjustment	-	-	-	-	-	-	-	-
233		Pro -Forma Plant Depreciation Expense	-	-	-	-	-	-	39,386.00 [10]	39,386.00
234		Total Depreciation Expense - Sewer	350,015.49	62,998.80	413,014.29	_	(30,004.56)	383,009.73	39,386.00	422,395.73

- [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

- [G]- 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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Plant Acquisition Adjustment- Amortization Expense

		CWS - NC Uniform - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
1 2	710901	Dep - Purchase Acquisition Adjustments	[A] (60,292.28)	[B] (42,238.85)	[C] (102,531.13)	[D] -	[E] -	[F] (102,531.13)	[G] -	[H] (102,531.13)
3		Total PAA Water Expense expense	(60,292.28)	(42,238.85)	(102,531.13)	-	-	(102,531.13)	-	(102,531.13)
		CWS - NC Uniform - Sewer	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4 5	710901	Dep - Purchase Acquisition Adjustments	(34,047.68)	-	(34,047.68)	-	-	(34,047.68)	-	(34,047.68)
6		Total PAA Sewer Expense expense	(34,047.68)		(34,047.68)	-		(34,047.68)		(34,047.68)

- 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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Plant Acquisition Adjustment- Amortization Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water						Direct	Allocated	Total		
			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
		· · · · · · · · · · · · · · · · · · ·	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	710901	Dep - Purchase Acquisition Adjustments	11,687.58	(15.67)	11,671.91	-	-	11,671.91	-	11,671.91
2										
3		Total PAA Water Expense expense	11,687.58	(15.67)	11,671.91	-		11,671.91		11,671.91
Bradfield Farms/Fairfield Harbour/Treasure Cove - Sewer Per Books -						Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
4	710901	Dep - Purchase Acquisition Adjustments	[A] 30,229.20	[B]	[C] 30,229.20	[D]	[E]	[F] 30,229,20	[G]	[H] 30,229,20
	710901	Dep - Furchase Acquisition Adjustments	30,229.20	-	30,229.20	-	-	30,229.20	-	30,229.20
6		Total PAA Sewer Expense expense	30,229.20		30,229.20			30,229.20		30,229.20

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

Line No	Account	CWS - NC Uniform - Water Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
No	Account	Description								
1	720001	Amort CIAC - Organization	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
2	720001	Amort CIAC - Organization Amort CIAC - Franchises	-	-	-	-		-	-	-
3	720002	Amort CIAC - Franchises Amort CIAC - Structure/Improvement Src Supply	(1,271.40)	-	(1,271.40)	-		(1,271.40)	-	(1,271.40)
3 4	720003	Amort CIAC - Structure/Improvement WTP	(1,061.76)	-	(1,061.76)	-		(1,061.76)	-	(1,061.76)
4	720004	Amort CIAC - Structure/Improvement Trans Dist	(1,061.76)	-	(1,061.76)	-		(1,001.70)	-	(1,061.76)
5	720005	Amort CIAC - Structure/Improvement Trans Dist Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-		-	-	-
7	720006	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-		•	•	-
,	720007	Amort CIAC - Structure/Improvement Treat Plant Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-		-	-	-
8	720008	Amort CIAC - Structure/Improvement Treat Plant Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-		-	-	-
10	720009	Amort CIAC - Structure/Improvement Reclaim Dist Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-		•	•	-
11	720010	Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-		•	•	-
12	720011		-	-	-	-		•	•	-
13	720012	Amort CIAC - Power Generator Equipment COLL Plant Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-		-	-	-
13	720013	Amort CIAC - Power Generator Equipment Treatment Plant Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-		-	-	-
15	720014	Amort CIAC - Power Generator Equipment Reclaim Wir	-	-	-	-		•	•	-
16	720015		-	-	-	-		•	•	-
17	720016	Amort CIAC - Power Generator Equipment Pump Plant	(21 E(1 20)	-	(21 F(1 20)	-		(21 5(1 20)	-	(21 F(1 20)
	720017	Amort CIAC - Wells and Springs	(21,561.28)	-	(21,561.28)	-		(21,561.28)	-	(21,561.28)
18 19		Amort CIAC - Supply Mains	((50.54)	-	(670.50)	-		(650.56)	-	((50.54)
	720019	Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	-	(670.56)	-		(670.56)	-	(670.56)
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.78)	-	(2,147.78)	-		(2,147.78)	-	(2,147.78)
21 22	720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.20)	-	(4,961.20)	-		(4,961.20)	-	(4,961.20)
	720022	Amort CIAC - Water Treatment Equipment	(1,177.32)	-	(1,177.32)	-		(1,177.32)	-	(1,177.32)
23	720023	Amort CIAC - Dist Resv and S	(4,679.52)	(500.52)	(4,679.52)	-		(4,679.52)	-	(4,679.52)
24	720024	Amort CIAC - Trans and Distr Mains	(61,004.12)	(569.52)	(61,573.64)	-		(61,573.64)	-	(61,573.64)
25	720025	Amort CIAC - Service Lines	(5,773.61)	-	(5,773.61)	-		(5,773.61)	-	(5,773.61)
26	720026	Amort CIAC - Meters	(765.36)	-	(765.36)	-		(765.36)	-	(765.36)
27	720027	Amort CIAC - Meter Installations	-	-		-			-	
28	720028	Amort CIAC - Hydrants	(4,556.01)	(2,906.06)	(7,462.07)	-		(7,462.07)	-	(7,462.07)
29	720029	Amort CIAC - Backflow Prevent D	(399.96)	-	(399.96)	-		(399.96)	-	(399.96)
30	720030	Amort CIAC - Collecting Reservo	-	-	-	-		-	-	-
31	720031	Amort CIAC - Lake, River, Other	-	-	-	-		-	-	-
32	720032	Amort CIAC - Office Structure	-	-	-	-		-	-	-
33	720033	Amort CIAC - Office Furniture/Equipment		-		-			-	
34	720034	Amort CIAC - Misc Equipment	(4,067.88)		(4,067.88)	-		(4,067.88)	-	(4,067.88)
35	720035	Amort CIAC - Other Tangible Plant	(427,137.44)	(22,248.12)	(449,385.56)	-		(449,385.56)	-	(449,385.56)
36	720036	Amort CIAC - Tap Fee	(98,863.77)	-	(98,863.77)	-		(98,863.77)	-	(98,863.77)
37	720037	Amort CIAC - Management Fee	(525.13)	-	(525.13)	-		(525.13)	-	(525.13)
38	720038	Amort CIAC - Line Ext Fee		-		-			-	
39	720039	Amort CIAC - Res Cap Fee	(969.12)	-	(969.12)	-		(969.12)	-	(969.12)
40	720040	Amort CIAC - Plant Mod Fee	(20,550.10)	-	(20,550.10)	-		(20,550.10)	-	(20,550.10)
41	720041	Amort CIAC - Plant Meter Fee	(4,884.88)	-	(4,884.88)	-		(4,884.88)	-	(4,884.88)
42	720042	Amort CIAC - Sewer Force Main	-	-	-	-		-	-	-
43	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-		-	-	-
44	720044	Amort CIAC - Manholes	-	-	-	-		-	-	-
45	720045	Amort CIAC - Special Coll Struc	-	-	-	-		-	-	-
46	720046	Amort CIAC - Service to Customers	-	-	-	-		-	-	-
47	720047	Amort CIAC - Flow Measure Devices	-	-	-	-		-	-	-
48	720048	Amort CIAC - Flow Measure Install	-	-	-	-		-	-	-
49	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-		-	-	-
50	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-		-	-	-
51	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-		-	-	-
52	720052	Amort CIAC - Laboratory Equipment	-	-	-	-		-	-	-
53	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-		-	-	-
54	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-		-	-	-
55	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-		-	-	-
56	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-		-	-	-

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

		CWS - NC Uniform - Water				Direct	Allocated	Total		
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
57	720057	Amort CIAC - Outfall Lines	-	-	-	-		-	-	-
58	720058	Amort CIAC - Stores Equipment	-	-	-	-		-	-	-
59	720059	Amort CIAC - Power Operated Equipment	-	-	-	-		-	-	-
60	720060	Amort CIAC - Communication Equipment	-	-	-	-		-	-	-
61	720061	Amort CIAC - Reuse Services	-	-	-	-		-	-	-
62	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-		-	-	-
63	720063	Amort CIAC - Reuse Transmission	-	-	-	-		-	-	-
64	720064	Amort CIAC - Capital	-	-	-	-		-	-	-
65	720065	Amort CIAC - Commercial Concession	-	-	-	-		-	-	-
66	720066	Amort CIAC - Developer	-	-	-	-		-	-	-
67	720067	Amort CIAC - Post Oct 97	-	-	-	-		-	-	-
68	720068	Amort CIAC - New (Taxable)N	-	-	-	-		-	-	-
69	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-		-	-	-
70	720070	Amort CIAC - Old Plant	-	-	-	-		-	-	-
71	720071	Amort CIAC - Estimates Only	-	-	-	-		-	-	-
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-		-	-	-
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-		-	-	-
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-		-	-	-
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-		-	-	-
76	720076	Amort CIAC - Residential	-	-	-	-		-	-	-
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-		-	-	-
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-		-	-	-
79	720079	Amort CIAC - Land	-	-	-	-		-	-	-
80		Total Water CIAC Amort Expense	(667,028.20)	(25,723.70)	(692,751.90)	-	-	(692,751.90)	-	(692,751.90)

- [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]

Docket No. W-354, Sub 384 Appendix 3 Schedule B-23a Page 3 of 4

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

Line		CWS - NC Uniform - Sewer	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
81	720001	Amort CIAC - Organization	-	-	-	-		-	-	-
82	720002	Amort CIAC - Franchises	-	-	-	-		-	-	-
83	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-		-	-	-
84	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-		-	-	-
85	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-		-	-	-
86	720006	Amort CIAC - Structure/Improvement Coll Plant	- (1 < 0.4T O.1)	-	(4 < 0.47.24)	-		(4 (0.47.24)	-	(4 < 0.47.04)
87	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.24)	-	(16,047.24)	-		(16,047.24)	-	(16,047.24)
88	720008	Amort CIAC - Structure/Improvement Treat Plant	(9,331.63)	-	(9,331.63)	-		(9,331.63)	-	(9,331.63)
89 90	720009 720010	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-		-	-	-
90 91	720010	Amort CIAC - Structure/Improvement Reclaim WTP Amort CIAC - Structure/Improvement Generator Plant	(294,785.68)	(25,254.00)	(320,039.68)	-		(320,039.68)	-	(320,039.68)
92	720011		(294,763.06)	(25,254.00)	(320,039.66)	•		(320,039.00)	-	(320,039.00)
92	720012	Amort CIAC - Power Generator Equipment COLL Plant Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-		-	-	-
93 94	720013	Amort CIAC - Power Generator Equipment Treatment Plant Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-		-	-	-
95	720014	Amort CIAC - Power Generator Equipment Reclaim Wir	-	-	-	-		-	-	-
96	720015	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-		•	•	-
97	720016	Amort CIAC - Power Generator Equipment Fump Flant Amort CIAC - Wells and Springs	-	-	-	-		-	-	-
98	720017	Amort CIAC - Wells and Springs Amort CIAC - Supply Mains	-							
99	720019	Amort CIAC - Supply Mains Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-		•	•	-
100	720019	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-							
101	720020	Amort CIAC - Electric Pump Equipment Trans Dist								
102	720021	Amort CIAC - Water Treatment Equipment								
103	720023	Amort CIAC - Dist Resv and S		_	_					
104	720024	Amort CIAC - Trans and Distr Mains								
105	720025	Amort CIAC - Service Lines	_	_	_			_		_
106	720026	Amort CIAC - Meters		_						
107	720027	Amort CIAC - Meter Installations	_	_	_			_		_
108	720028	Amort CIAC - Hydrants	_	-	<u>-</u>	_			_	_
109	720029	Amort CIAC - Backflow Prevent D	_	-	-			_	_	_
110	720030	Amort CIAC - Collecting Reservo	_	-	<u>-</u>	_			_	_
111	720031	Amort CIAC - Lake, River, Other	-	-	-			-		-
112	720032	Amort CIAC - Office Structure	-	-	-			-		-
113	720033	Amort CIAC - Office Furniture/Equipment	-	-	-			-		-
114	720034	Amort CIAC - Misc Equipment	-	-	-			-		-
115	720035	Amort CIAC - Other Tangible Plant	9.36	-	9.36	-		9.36	-	9.36
116	720036	Amort CIAC - Tap Fee	(81,452.67)	-	(81,452.67)	-		(81,452.67)	-	(81,452.67)
117	720037	Amort CIAC - Management Fee	(352.92)	-	(352.92)	-		(352.92)	-	(352.92)
118	720038	Amort CIAC - Line Ext Fee	- 1	-	` <u>-</u> ′	-			-	· - ′
119	720039	Amort CIAC - Res Cap Fee	-	-	-	-		-	-	-
120	720040	Amort CIAC - Plant Mod Fee	(144,274.06)	-	(144,274.06)	-		(144,274.06)	-	(144,274.06)
121	720041	Amort CIAC - Plant Meter Fee	(6.60)	-	(6.60)	-		(6.60)	-	(6.60)
122	720042	Amort CIAC - Sewer Force Main	(2,748.34)	-	(2,748.34)	-		(2,748.34)	-	(2,748.34)
123	720043	Amort CIAC - Sewer Gravity Main	(37,708.79)	-	(37,708.79)	-		(37,708.79)	-	(37,708.79)
124	720044	Amort CIAC - Manholes	(2,939.94)	-	(2,939.94)	-		(2,939.94)	-	(2,939.94)
125	720045	Amort CIAC - Special Coll Struc	-	-	-	-		-	-	-
126	720046	Amort CIAC - Service to Customers	(4,401.62)	-	(4,401.62)	-		(4,401.62)	-	(4,401.62)
127	720047	Amort CIAC - Flow Measure Devices	-	-	-	-		-	-	-
128	720048	Amort CIAC - Flow Measure Install	-	-	-	-		-	-	-
129	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-		-	-	-
130	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-		-	-	-
131	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-		-	-	-
132	720052	Amort CIAC - Laboratory Equipment	-	-	-	-		-	-	-
133	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-		-	-	-
134	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.44	-	889.44	-		889.44	-	889.44
135	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-		-	-	-
136	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-		-	-	-

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

		CWS - NC Uniform - Sewer				Direct	Allocated	Total		
Line			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
137	720057	Amort CIAC - Outfall Lines	-	-	-	-		-	-	-
138	720058	Amort CIAC - Stores Equipment	-	-	-	-		-	-	-
139	720059	Amort CIAC - Power Operated Equipment	-	-	-	-		-	-	-
140	720060	Amort CIAC - Communication Equipment	-	-	-	-		-	-	-
141	720061	Amort CIAC - Reuse Services	-	-	-	-		-	-	-
142	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-		-	-	-
143	720063	Amort CIAC - Reuse Transmission	-	-	-	-		-	-	-
144	720064	Amort CIAC - Capital		-	-	-		-	-	-
145	720065	Amort CIAC - Commercial Concession	-	-	-	-		-	-	-
146	720066	Amort CIAC - Developer	-	-	-	-		-	-	-
147	720067	Amort CIAC - Post Oct 97	-	-	-	-		-	-	-
148	720068	Amort CIAC - New (Taxable)N	-	-	-	-		-	-	-
149	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-		-	-	-
150	720070	Amort CIAC - Old Plant	-	-	-	-		-	-	-
151	720071	Amort CIAC - Estimates Only	-	-	-	-		-	-	-
152	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-		-	-	-
153	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-		-	-	-
154	720074	Amort CIAC - Utility Reloc/Non-taxable		-	-	-		-	-	-
155	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-		-	-	-
156	720076	Amort CIAC - Residential	-	-	-	-		-	-	-
157	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-		-	-	-
158	720078	Amort CIAC - BC Hydro Grant		-	-	-		-	-	-
159	720079	Amort CIAC - Land	-	-	-	-		-	-	-
160		Total Sewer CIAC Amort Expense	(593,150.69)	(25,254.00)	(618,404.69)			(618,404.69)		(618,404.69)

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

Line		Bradfield Farms / Fairfield Harbour / Treasure Cove - Water	Per Books -		T. I.D. D. I	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
1	720001	Assess CIAC Considering	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
2	720001	Amort CIAC - Organization Amort CIAC - Franchises	-	-	-	-		-	-	-
3	720002	Amort CIAC - Franchises Amort CIAC - Structure/Improvement Src Supply	-	-	-	-		-	-	-
4	720003	Amort CIAC - Structure/Improvement WTP			-				-	
5	720004	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	•		-	-	-
6	720005	Amort CIAC - Structure/Improvement Coll Plant			-				-	
7	720007	Amort CIAC - Structure/Improvement Pump Plant Ls								
8	720008	Amort CIAC - Structure/Improvement Treat Plant								
9	720009	Amort CIAC - Structure/Improvement Reclaim Dist								
10	720010	Amort CIAC - Structure/Improvement Reclaim WTP	_	_	_	_		_	_	
11	720011	Amort CIAC - Structure/Improvement Generator Plant	_	-	-	_		_	_	_
12	720012	Amort CIAC - Power Generator Equipment COLL Plant	_	-	-	_		_	_	_
13	720013	Amort CIAC - Power Generator Equipment Treatment Plant	_	-	-	_		_	_	_
14	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-				
15	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-				
16	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-				
17	720017	Amort CIAC - Wells and Springs	-	-	-	-			-	-
18	720018	Amort CIAC - Supply Mains	-	-	_	-		-	-	-
19	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	_	-		-	-	-
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	_	-		-	-	-
21	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-		-	-	-
22	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-		-	-	-
23	720023	Amort CIAC - Dist Resv and S	-	-	-	-		-	-	-
24	720024	Amort CIAC - Trans and Distr Mains	(518.40)	-	(518.40)	-		(518.40)	-	(518.40)
25	720025	Amort CIAC - Service Lines	(484.92)	-	(484.92)	-		(484.92)	-	(484.92)
26	720026	Amort CIAC - Meters	-	-	-	-		-	-	-
27	720027	Amort CIAC - Meter Installations	-	-	-	-		-	-	-
28	720028	Amort CIAC - Hydrants	(178.92)	(1,226.14)	(1,405.06)	-		(1,405.06)	-	(1,405.06)
29	720029	Amort CIAC - Backflow Prevent D	-	-	-	-		-	-	-
30	720030	Amort CIAC - Collecting Reservo	-	-	-	-		-	-	-
31	720031	Amort CIAC - Lake, River, Other	-	-	-	-		-	-	-
32	720032	Amort CIAC - Office Structure	-	-	-	-		-	-	-
33	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-		-	-	-
34	720034	Amort CIAC - Misc Equipment	-	-	-	-		-	-	-
35	720035	Amort CIAC - Other Tangible Plant	(28,411.56)	-	(28,411.56)	-		(28,411.56)	-	(28,411.56)
36	720036	Amort CIAC - Tap Fee	(6,378.04)	-	(6,378.04)	-		(6,378.04)	-	(6,378.04)
37	720037	Amort CIAC - Management Fee	-	-	-	-		-	-	-
38	720038	Amort CIAC - Line Ext Fee	-	-	-	-		-	-	-
39	720039	Amort CIAC - Res Cap Fee	-	-		-		-	-	-
40	720040	Amort CIAC - Plant Mod Fee	(2,120.52)	-	(2,120.52)	-		(2,120.52)	-	(2,120.52)
41	720041	Amort CIAC - Plant Meter Fee	(285.27)	-	(285.27)	-		(285.27)	-	(285.27)
42	720042	Amort CIAC - Sewer Force Main	-	-	-	-		-	-	-
43	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-		-	-	-
44	720044	Amort CIAC - Manholes	-	-	-	-		-	-	-
45	720045	Amort CIAC - Special Coll Struc	-	-	-	-		-	-	-
46	720046	Amort CIAC - Service to Customers	-	-	-	-		-	-	-
47	720047	Amort CIAC - Flow Measure Devices	-	-	-	-		-	-	-
48 49	720048 720049	Amort CIAC - Flow Measure Install	-	-	-	-		-	-	-
		Amort CIAC - Pump Equipment Pump Plant	-	-	-	-		-	-	-
50 51	720050	Amort CIAC - Pump Equipment Reclaim Water	-	•	-	-		-	-	-
51 52	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-		-	-	-
52	720052 720053	Amort CIAC - Laboratory Equipment Amort CIAC - Treatment/Disp Equipment Lagoon	-	•	-	-		-	-	-
53 54	720053	Amort CIAC - Treatment/Disp Equipment Lagoon Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-		-	-	-
54 55	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-		-	-	-
56	720056	Amort CIAC - Treatment/ Disp Equipment Reciaim WTP Amort CIAC - Sewer Treatment Plant	-	-	-	-		-	-	-
30	720030	Amort Ciric * Jewer Heatment Liant	-	-	-	-		-	-	-

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

Line		Bradfield Farms / Fairfield Harbour / Treasure Cove - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
57	720057	Amort CIAC - Outfall Lines								
58	720058	Amort CIAC - Stores Equipment	-	-	-			-	-	-
59	720059	Amort CIAC - Power Operated Equipment	-	-	-	-		-	-	-
60	720060	Amort CIAC - Communication Equipment	-	-	-			-	-	-
61	720061	Amort CIAC - Reuse Services	-	-	-	-		-	-	-
62	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-			-	-	-
63	720063	Amort CIAC - Reuse Transmission	-	-	-	-		-	-	-
64	720064	Amort CIAC - Capital	-	-	-			-	-	-
65	720065	Amort CIAC - Commercial Concession	-	-	-	-		-	-	-
66	720066	Amort CIAC - Developer	-	-	-	-		-	-	-
67	720067	Amort CIAC - Post Oct 97	-	-	-	-		-	-	-
68	720068	Amort CIAC - New (Taxable)N	-	-	-	-		-	-	-
69	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-		-	-	-
70	720070	Amort CIAC - Old Plant	-	-	-	-		-	-	-
71	720071	Amort CIAC - Estimates Only	-	-	-	-		-	-	-
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-		-	-	-
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-		-	-	-
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-		-	-	-
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-		-	-	-
76	720076	Amort CIAC - Residential	-	-	-	-		-	-	-
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-		-	-	-
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-		-	-	-
79	720079	Amort CIAC - Land	-	-	-	-		-	-	-
80		Total Water CIAC Amort Expense	(38,377.63)	(1,226.14)	(39,603.77)	-		(39,603.77)	-	(39,603.77)

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

Line	A a a c ::::: 1	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer	Per Books -	Day Paoles Alleres	Total Box P1	Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
81	720001	Amont CIAC Organization	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
82	720001	Amort CIAC - Organization Amort CIAC - Franchises	-	-	-	-		-	-	-
82 83			-	-	-	-		-	-	-
	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-		-	-	-
84	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-		-	-	-
85	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-		-	-	-
86	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-		-	-	-
87	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-		-	-	-
88	720008	Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-		-	-	-
89	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-		-	-	-
90	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-		-			-	
91	720011	Amort CIAC - Structure/Improvement Generator Plant	(110,535.60)	-	(110,535.60)	-		(110,535.60)	-	(110,535.60)
92	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-		-	-	-
93	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-		-	-	-
94	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-		-	-	-
95	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-		-	-	-
96	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-		-	-	-
97	720017	Amort CIAC - Wells and Springs	-	-	-	-		-	-	-
98	720018	Amort CIAC - Supply Mains	-	-	-	-		-	-	-
99	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-		-	-	-
100	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-		-	-	-
101	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-		-	-	-
102	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-		-	-	-
103	720023	Amort CIAC - Dist Resv and S	_	_	-	_			_	_
104	720024	Amort CIAC - Trans and Distr Mains	_	_	-	_			_	_
105	720025	Amort CIAC - Service Lines	_	_	-	_			_	_
106	720026	Amort CIAC - Meters		_						
107	720027	Amort CIAC - Meter Installations		_						
108	720028	Amort CIAC - Hydrants		_						
109	720029	Amort CIAC - Backflow Prevent D	_	_	_	_		_		_
110	720030	Amort CIAC - Collecting Reservo								
111	720030	Amort CIAC - Collecting Reservo	-	-	-	-		•	•	-
112	720031	Amort CIAC - Office Structure	-	-	-	-		•	•	-
113	720032		-	-	-	-		-	•	-
		Amort CIAC - Office Furniture/Equipment	-	-	-	-		-	-	-
114	720034	Amort CIAC - Misc Equipment	-	-	-	-		-	-	-
115	720035	Amort CIAC - Other Tangible Plant	(0.7((.02)	-	(0.755.02)	-		(0.7((.02)	-	(0.744.02)
116	720036	Amort CIAC - Tap Fee	(9,766.82)	-	(9,766.82)	-		(9,766.82)	-	(9,766.82)
117	720037	Amort CIAC - Management Fee	-	-	-	-		-	-	-
118	720038	Amort CIAC - Line Ext Fee		-		-			-	
119	720039	Amort CIAC - Res Cap Fee	(17,570.14)	-	(17,570.14)	-		(17,570.14)	-	(17,570.14)
120	720040	Amort CIAC - Plant Mod Fee	(5,835.96)	-	(5,835.96)	-		(5,835.96)	-	(5,835.96)
121	720041	Amort CIAC - Plant Meter Fee	-	-	-	-		-	-	-
122	720042	Amort CIAC - Sewer Force Main	-	-	-	-		-	-	-
123	720043	Amort CIAC - Sewer Gravity Main	(1,196.28)	-	(1,196.28)	-		(1,196.28)	-	(1,196.28)
124	720044	Amort CIAC - Manholes	-	-	-	-		-	-	-
125	720045	Amort CIAC - Special Coll Struc	-	-	-	-		-	-	-
126	720046	Amort CIAC - Service to Customers	-	-	-	-		-	-	-
127	720047	Amort CIAC - Flow Measure Devices	-	-	-	-		-	-	-
128	720048	Amort CIAC - Flow Measure Install	-	-	-	-		-	-	-
129	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-		-	-	-
130	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-		-	-	-
131	720051	Amort CIAC - Pump Equipment Reclaim Dist	_	-		_		_	_	_
132	720052	Amort CIAC - Laboratory Equipment	_	-		_		_	_	_
133	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	_	_		_		_	_	_
134	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	_	_		_		_	_	
135	720055	Amort CIAC - Treatment/Disp Equipment Prediment Train Amort CIAC - Treatment/Disp Equipment Reclaim WTP								
			-		-	-		-	-	

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

Line		Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
137	720057	Amort CIAC - Outfall Lines		-	-					
138	720058	Amort CIAC - Stores Equipment	-	-	-	-		-	-	-
139	720059	Amort CIAC - Power Operated Equipment	-	-	-	-		-	-	-
140	720060	Amort CIAC - Communication Equipment	-	-	-	-		-	-	-
141	720061	Amort CIAC - Reuse Services	-	-	-	-		-	-	-
142	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-		-	-	-
143	720063	Amort CIAC - Reuse Transmission	-	-	-	-		-	-	-
144	720064	Amort CIAC - Capital	-	-	-	-		-	-	-
145	720065	Amort CIAC - Commercial Concession	-	-	-	-		-	-	-
146	720066	Amort CIAC - Developer	-	-	-	-		-	-	-
147	720067	Amort CIAC - Post Oct 97	-	-	-	-		-	-	-
148	720068	Amort CIAC - New (Taxable)N	-	-	-	-		-	-	-
149	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-		-	-	-
150	720070	Amort CIAC - Old Plant	-	-	-	-		-	-	-
151	720071	Amort CIAC - Estimates Only	-	-	-	-		-	-	-
152	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-		-	-	-
153	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-		-	-	-
154	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-		-	-	-
155	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-		-	-	-
156	720076	Amort CIAC - Residential	-	-	-	-		-	-	-
157	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-		-	-	-
158	720078	Amort CIAC - BC Hydro Grant	-	-	-	-		-	-	-
159	720079	Amort CIAC - Land	-	-	-	-		-	-	-
160		Total Sewer CIAC Amort Expense	(144,904.80)	-	(144,904.80)	-		(144,904.80)	-	(144,904.80)

- [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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Investment Tax Credit - Amortization Expense

		CWS - NC Uniform - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
	920003	Investment Tax Credit Amortization	[A]	[B] (325.62)	[C] (325.62)	[D]	[E]	[F] (325.62)	[G]	[H] (325.62)
2	920003	investment Tax Credit Amortization	-	(323.62)	(323.62)	-		(323.62)	-	(323.62)
3		Total Water ITC Amort Exp	-	(325.62)	(325.62)		-	(325.62)		(325.62)
		CWS - NC Uniform - Sewer	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	920003	Investment Tax Credit Amortization	-	(193.38)	(193.38)	-		(193.38)	-	(193.38)
5		-								
6		Total Sewer ITC Amort Exp	-	(193.38)	(193.38)			(193.38)	-	(193.38)

- [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]
- [E]- 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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Investment Tax Credit - Amortization Expense

	Bradfield	Farms / Fairfield Harbour / Treasure Cov	e - Water Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
<u> </u>	<u> </u>	· ·	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	920003	Investment Tax Credit Amortization	-	=	=	-		-	-	-
2										
3		Total Water ITC Amort Exp	-	-	-		-	-	-	-
	Bradfield	Farms / Fairfield Harbour / Treasure Cov	e - Sewer Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	920003	Investment Tax Credit Amortization	-	-	-	-		-	-	-
5										
6		Total Sewer ITC Amort Evn					·			

- [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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149,386.63

37,486.78

21,381.51

1,896.83

22,892.00

1,819.28

85,476.40

234,863.03

19,821.65

22,892.00 [26]

22,892.00

42,713.65

Taxes other than Income

		CWS - NC Uniform - Water	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	641100	FICA	155,984.18	115,995.13	271,979.31		(33,203.77) [11]	238,775.54	423.70 [15]	239,199.24
2	641200	Payroll Tax	-	-	-	-	- '-	-		-
3	641300	Employer Health Tax	-	-	-	-	-	-	-	-
4	642100	Federal Unemployment Tax	1,818.46	396.02	2,214.48	-	294.01 [11]	2,508.49	(521.76) [15]	1,986.73
5	642200	State Unemployment Tax	3,842.27	1,243.47	5,085.74	-	665.35 [11]	5,751.09	605.60 [15]	6,356.69
6	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-
7		Total Water Payroll Taxes	161,644.91	117,634.62	279,279.53		(32,244.41)	247,035.11	507.54	247,542.65
8	643100	Franchise Taxes	71,636.00	(10,736.97)	60,899.03	-	(427.23) [11]	60,471.80	-	60,471.80
9	643200	Gross Receipts Taxes	-	= '	-	-	-	-	-	-
10	643300	Personal Property Taxes	77,503.58	28,954.62	106,458.20	-	-	106,458.20	-	106,458.20
11	643400	Real Estate Taxes	108,218.42	8,954.46	117,172.88	-	(8,722.74) [11]	108,450.14	-	108,450.14
12	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
13	643600	Utility/Commission Taxes	26,564.59	0.14	26,564.73	(26,564.59) [26]	(0.14) [26]	0.00	28,407.00 [26]	28,407.00
14	643700	Other General Taxes	(5,342.13)	31,050.40	25,708.27	-	(14,824.54) [11]	10,883.74	-	10,883.74
15		Total Property and Other Tax Expense	278,580.46	58,222.65	336,803.11	(26,564.59)	(23,974.65)	286,263.87	28,407.00	314,670.87
16		Total TOTI - Water (L8+L18)	440,225.37	175,857.27	616,082.64	(26,564.59)	(56,219.07)	533,298.98	28,914.54	562,213.52
		CWS - NC Uniform - Sewer	Per Books -			Direct Per Books	Allocated Per Books	Total Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
17	641100	FICA	[A] 79,094.51	[B] 65,089.70	[C] 144,184.21	[D]	[E] (18,776.45) [11]	[F] 125,407.77	[G] 19,021.07 [15]	[H] 144,428.84
18	641200	Payroll Tax	- ,	-	-	_		-,	. ,	-
19	641300	Employer Health Tax	_	<u>-</u>	_	_	_	_		_
20	642100	Federal Unemployment Tax	851.75	222.09	1,073.84	_	166.60 [11]	1,240.44	(59.62) [15]	1,180.82
21	642200	State Unemployment Tax	1,835.07	703.25	2,538.32	_	378.45 [11]	2,916.77	860.20 [15]	3,776.97
22	642300	Other Payroll Taxes	-	-		_	-	-	-	-, -,

66,015.04

(6,391.82)

16,841.28

4,981.76

15,908.46

31,339.77

97,354.81

0.08

147,796.37

37,726.18

21,381.51

21,405.11

10,098.39

97,400.47

245,196.84

(21,405.03) [26]

(21,405.03)

(21,405.03)

6,789.27

(18,231.40)

(239.40) [11]

(4,892.44) [11]

(8,279.11) [11]

(13,411.04)

(31,642.43)

(0.08) [26]

129,564.98

37,486.78

21,381.51

1,896.83

1,819.28

62,584.40

192,149.38

0.00

81,781.33

44,118.00

4,540.23

1,807.51

21,405.03

(5,810.07)

66,060.70

147,842.03

Column Calculations:

23

24

25

26

27

28

29

30

31

32

643100

643200

643300

643400

643500

643600

643700

- [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

Total Sewer Payroll Taxes

Franchise Taxes

Gross Receipts Taxes Personal Property Taxes

Sales And Use Taxes

Other General Taxes

Utility/Commission Taxes

Total TOTI - Sewer (L28+L38)

Total Property and Other Tax Expense

Real Estate Taxes

- [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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Taxes other than Income

	Bradfield	l Farms / Fairfield Harbour / Treasure Cove -	Water			Direct	Allocated	Total		
			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
<u></u>			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	641100	FICA	9,095.38	15,576.35	24,671.73	-	(4,849.70) [11]	19,822.03	9,695.80 [15]	29,517.83
2	641200	Payroll Tax	-	-	-	-	-	-	-	-
3	641300	Employer Health Tax	-	-	-	-	-	-	-	-
4	642100	Federal Unemployment Tax	125.13	50.16	175.29	-	43.38 [11]	218.67	22.60 [15]	241.27
5	642200	State Unemployment Tax	277.91	162.53	440.44	-	100.42 [11]	540.86	231.02 [15]	771.88
6	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-
7		Total Water Payroll Taxes	9,498.42	15,789.04	25,287.46		(4,705.90)	20,581.56	9,949.42	30,530.98
8	643100	Franchise Taxes	-	61.13	61.13	-	(58.47) [11]	2.66	_	2.66
9	643200	Gross Receipts Taxes	_	-	-	-		_	-	_
10	643300	Personal Property Taxes	1,384.94	1,437.09	2,822.03	-	_	2,822.03	-	2,822.03
11	643400	Real Estate Taxes	12,503.31	1,274.24	13,777.55		(1,189.49) [11]	12,588.05	-	12,588.05
12	643500	Sales And Use Taxes		· -	· -			· -	-	
13	643600	Utility/Commission Taxes	372.25	_	372.25	(372.25) [26]		-	2,372.00 [26]	2,372.00
14	643700	Other General Taxes	493.79	9,162.48	9,656.27	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(2,018.47) [11]	7,637.80		7,637.80
15		Total Property and Other Tax Expense	14,754.29	11,934.94	26,689.23	(372.25)	(3,266.44)	23,050.54	2,372.00	25,422.54
16		Total TOTI - Water (L8+L18)	24,252.71	27,723.98	51,976.69	(372.25)	(7,972.34)	43,632.10	12,321.42	55,953.52

	Bradfield	Farms / Fairfield Harbour / Treasure Cove -	Sewer			Direct	Allocated	Total		
			Per Books -			Per Books	Per Books	Per Books	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books - Allocated	Total Per Books	Adjustment	Adjustment	Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
17	641100	FICA	9,074.57	15,892.55	24,967.12	-	(4,652.03) [11]	20,315.09	9,867.32 [15]	30,182.41
18	641200	Payroll Tax	-	-	-	-	-	-	-	-
19	641300	Employer Health Tax	-	-	-	-	-	-	-	-
20	642100	Federal Unemployment Tax	104.34	51.11	155.45	-	41.27 [11]	196.72	49.98 [15]	246.70
21	642200	State Unemployment Tax	241.29	166.53	407.82	-	93.68 [11]	501.50	287.75 [15]	789.25
22	642300	Other Payroll Taxes	-	-	-	-	-	-	-	-
23		Total Sewer Payroll Taxes	9,420.20	16,110.19	25,530.39		(4,517.08)	21,013.31	10,205.05	31,218.36
		_								
24	643100	Franchise Taxes	-	62.31	62.31	-	(59.26) [11]	3.05	-	3.05
25	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-
26	643300	Personal Property Taxes	-	1,465.08	1,465.08	-	-	1,465.08	-	1,465.08
27	643400	Real Estate Taxes	-	1,283.89	1,283.89	-	(1,213.39) [11]	70.50	-	70.50
28	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
29	643600	Utility/Commission Taxes	685.35	-	685.35	(685.35) [26]	-	-	3,375.00 [26]	3,375.00
30	643700	Other General Taxes	-	9,241.17	9,241.17	-	(2,052.20) [11]	7,188.96	-	7,188.96
31		Total Property and Other Tax Expense	685.35	12,052.45	12,737.80	(685.35)	(3,324.86)	8,727.59	3,375.00	12,102.59

38,268.19

(685.35)

29,740.90

(7,841.94)

13,580.05

43,320.95

28,162.64

Column Calculations:

32

- [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

Total TOTI - Sewer (L28+L38)

10,105.55

- [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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Income Taxes

Line	CWS - NC Uniform - Water	Pro-forma Adjusted Under	Proposed	Proposed After
No	Description	Present Rates	Increase	Increase
1	Operating Revenues	[A] 19,893,009.56	[B] 1,958,236.44	[C] 21,851,246.00
2				
3	Operating Deductions:	4.554.207.27		4 554 207 27
4	Maintenance expenses	4,554,286.36		4,554,286.36
5	General expenses	7,828,838.66		7,828,838.66
6 7	Depreciation expense Amortization of PAA	3,457,916.43 (102,531.13)		3,457,916.43 (102,531.13)
8	TOTI	533,806.52	28,407.00	562,213.52
9	Amortization of ITC	(325.62)	20/407.00	(325.62)
10	Amortization of CIAC	(692,751.90)		(692,751.90)
11	Interest expense	2,196,587.85	(427,269.89)	1,769,317.96
12	Total Operating Deductions	17,775,827.18	(398,862.89)	17,376,964.29
13	Taxable Income State (Line 1 minus Line 12)	2,117,182.38	2,357,099.33	4,474,281.71
14	State Income Tax (Line 13 multiplied by 2.5%)	52,929.56	58,927.48	111,857.04
15	Federal Taxable Income (Line 13 minus Line 14)	2,064,252.82	2,298,171.85	4,362,424.67
16 17	Federal Taxable Income (Line 15 minus Line 16)	2,064,252.82	2,298,171.85	4,362,424.67
18	Federal Income Tax (Line 17 mulitplied by 21%)	433,493.09	482,616.09	916,109.18
19	Net Amount (Line 17 minus Line 18)	1,630,759.73	1,815,555.76	3,446,315.49
20	Add: Interest Expense	2,196,587.85	(427,269.89)	1,769,317.96
21	Net Income for Return	3,827,347.58	1,388,285.87	5,215,633.45
	CWS - NC Uniform - Sewer			
Line No		Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
	CWS - NC Uniform - Sewer Description	Present Rates	Increase	Increase
No	Description Operating Revenues	Present Rates [A]	Increase [B]	Increase [C]
	Description	Present Rates [A]	Increase [B]	Increase [C]
22 23	Description Operating Revenues Operating Deductions:	Present Rates [A] 15,769,991.76	Increase [B]	[C] \$17,608,995
22 23 24	Description Operating Revenues Operating Deductions: Maintenance expenses	Present Rates [A] 15,769,991.76 4,436,866.86	Increase [B]	Increase [C] \$17,608,995 4,436,866.86
22 23 24 25 26 27	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68)	Increase [B] 1,839,003.24	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68)
22 23 24 25 26 27 28	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66	Increase [B]	[C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66
22 23 24 25 26 27 28 29	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03	Increase [B] 1,839,003.24	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03
22 23 24 25 26 27 28 29 30	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03 (618,404.69)	Increase [B] 1,839,003.24	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03
22 23 24 25 26 27 28 29	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03	Increase [B] 1,839,003.24	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03
22 23 24 25 26 27 28 29 30	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03 (618,404.69)	Increase [B] 1,839,003.24	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03
22 23 24 25 26 27 28 29 30 31	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (3,4047.68) 211,971.03 (618,404.69) 1,251,872.87	Increase [B] 1,839,003.24 22,892.00 418,359.25	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03 (618,404.69) 1,670,232.12
22 23 24 25 26 27 28 29 30 31	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03 (618,404.69) 1,251,872.87 12,944,225.83	Increase [B] 1,839,003.24 22,892.00 418,359.25 441,251.25	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03 (618,404.69) 1,670,232.12
22 23 24 25 26 27 28 29 30 31 32 33 34	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32)	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03 (618,404.69) 1,251,872.87 12,944,225.83 2,825,765.94	Increase [B] 1,839,003.24 22,892.00 418,359.25 441,251.25 1,397,751.99	Increase [C] \$17,608,995 4.436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03 (618,404.69) 1,670,232.12 13,385,477.07 4,223,517.93
22 23 24 25 26 27 28 29 30 31 32 33	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%)	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 221,977.03 (618,406.9) 1,251,872.87 12,944,225.83 2,825,765.94 70,644.15	Increase [B] 1,839,003.24 22,892.00 418,359.25 441,251.25 1,397,751.99 34,943.80	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03 -(6(18,404.69) 1,670,232.12 13,385,477.07 4,223,517.93
22 23 24 25 26 27 28 30 31 32 33 34 35 36	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 33 minus Line 34)	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 221,977.03 (618,404.69) 1,251,872.87 12,944,225.83 2,825,765.94 70,644.15	Increase [B] 1,839,003.24 22,892.00 418,359.25 441,251.25 1,397,751.99 34,943.80 1,362,808.19	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03 (618,404.69) 1,670,232.12 13,385,477.07 4,223,517.93 105,587.95
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 35 minus Line 34) Federal Taxable Income (Line 37 multiplied by 21%)	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03 (618,404.69) 1,251,872.87 12,944,225.83 2,825,765.94 70,644.15 2,755,121.79 578,575.58	Increase [B] 1,839,003.24 22,892.00 418,359.25 441,251.25 1,397,751.99 34,943.80 1,362,808.19 1,362,808.19 286,189.72	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,865.03 (618,404.69) 1,670,232.12 13,385,477.07 4,223,517.93 105,587.95 4,117,929.98 4,117,929.98
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of ICAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 33 minus Line 34) Federal Taxable Income (Line 35 minus Line 36) Federal Income Tax (Line 37 minus Line 37) Net Amount (Line 37 minus Line 38)	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03 (618,404.69) 1,251,872.87 12,944,225.83 2,825,765.94 70,644.15 2,755,121.79 578,575.58 2,176,546.21	Increase	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,863.03 (618,404.69) 1,670,232.12 13,385,477.07 4,223,517.93 105,587.95 4,117,929.98 4,117,929.98 864,765.30 3,253,164.68
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 35 minus Line 34) Federal Taxable Income (Line 37 multiplied by 21%)	Present Rates [A] 15,769,991.76 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 211,971.03 (618,404.69) 1,251,872.87 12,944,225.83 2,825,765.94 70,644.15 2,755,121.79 578,575.58	Increase [B] 1,839,003.24 22,892.00 418,359.25 441,251.25 1,397,751.99 34,943.80 1,362,808.19 1,362,808.19 286,189.72	Increase [C] \$17,608,995 4,436,866.86 4,721,110.78 2,974,856.66 (34,047.68) 234,865.03 (618,404.69) 1,670,232.12 13,385,477.07 4,223,517.93 105,587.95 4,117,929.98 4,117,929.98

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Income Taxes

ie O	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
_	-	[A]	[B]	[C]
	Operating Revenues	1,411,399.78	413,146.22	1,824,546.0
	Operating Deductions:			
	Maintenance expenses	378,556.55		378,556.5
	General expenses	946,630.30		946,630.3
	Depreciation expense	162,166.92		162,166.9
	Amortization of PAA	11,671.91		11,671.9
	TOTI	53,581.52	2,372.00	55,953.5
	Amortization of ITC	55,551.52	2,072.00	-
)	Amortization of CIAC	(39,603.77)		(39,603.7
	Interest expense	171,775.49	(84,162.29)	87,613.2
!	Total Operating Deductions	1,684,778.92	(81,790.29)	1,602,988.6
;	Taxable Income State (Line 1 minus Line 12)	(273,379.14)	494,936.51	221,557.3
Į.	State Income Tax (Line 13 multiplied by 2.5%)	(6,834.48)	12,373.41	5,538.9
;	Federal Taxable Income (Line 13 minus Line 14)	(266,544.66)	482,563.10	216,018.4
,	rederal Taxable Income (Line 13 minus Line 14)			
,	Federal Taxable Income (Line 15 minus Line 16)	(266,544.66)	482,563.10	216,018.4
3	Federal Income Tax (Line 17 mulitplied by 21%)	(55,974.38)	101,338.25	45,363.83
)	Net Amount (Line 17 minus Line 18)	(210,570.28)	381,224.85	170,654.5
)	Add: Interest Expense	171,775.49	(84,162.29)	87,613.20
	Net Income for Return	(38,794.79)	297,062.56	258,267.7
	Bradfield Farms / Fairfield Harbour / Treasure Cove -			
P	Bradfield Farms/Fairfield Harbour/Treasure Cove- Sewer	Pro-forma Adjusted Under	Proposed	Proposed After
ie O		Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
	Sewer			
)	Sewer	Present Rates	Increase	Increase [C]
!	Sewer Description Operating Revenues	Present Rates [A]	Increase [B]	Increase [C]
!	Sewer Description Operating Revenues Operating Deductions:	Present Rates [A] 2,292,193.47	Increase [B]	Increase [C] \$2,596,29
2	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses	Present Rates [A] 2,292,193.47 383,270.48	Increase [B]	Increase [C] \$2,596,29
!	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses	Present Rates [A] 2,292,193.47 383,270.48 979,856.68	Increase [B]	Increase [C] \$2,596,29 383,270.4 979,856.6
) !	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense	Present Rates [A] 2,292,193.47 383,270.48 979,856.68 422,395.73	Increase [B]	[C] \$2,596,29 383,270.4 979,856.6 422,395.7
2	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA	Present Rates [A] 2,292,193,47 383,270.48 979,856.68 422,395.73 30,229.20	Increase	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.3
!	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI	Present Rates [A] 2,292,193.47 383,270.48 979,856.68 422,395.73	Increase [B]	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395,7 30,229.2
2	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC	Present Rates [A] 2,292,193.47 383,270.48 979,856.68 422,395.73 30,229.20 39,945.95	Increase	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9
!	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI	Present Rates [A] 2,292,193,47 383,270.48 979,856.68 422,395.73 30,229.20	Increase	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9 (144,904.8
) !	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expenses Amortization of PAA TOTI Amortization of ITC Amortization of CIAC	Present Rates [A] 2,292,193,47 383,270.48 979,856.68 422,395,73 30,229,20 39,945.95 (144,904.80)	Increase [B] 304,103.53 3,375.00	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9 [144,904.8 249,978.6
	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense	Present Rates [A] 2,292,193,47 383,270.48 979,856.68 422,395.73 30,229.20 39,945.95 (144,904.80) 151,212.02	Increase [B] 304,103.53 3,375.00 98,766.60	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9 (144,904.8 249,978.6
!	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of ICA Interest expense Total Operating Deductions	Present Rates [A] 2,292,193.47 383,270.48 979,856.68 422,395.73 30,229.20 39,945.95 (144,904.80) 151,212.02 1,862,005.26	Increase [B] 304,103.53 3,375.00 98,766.60 102,141.60	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9 (144,904.8 249,978.6 1,964,146.8
	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32)	Present Rates [A] 2,292,193.47 383,270.48 979,856.68 422,395.73 30,229.20 39,945.95 (144,904.80) 151,212.02 1,862,005.26 430,188.21	Increase [B] 304,103.53 3,375.00 98,766.60 102,141.60 201,961.94	Increase [C] \$2,596,29 383,270.4 979,856.6 422,995.7 30,229.2 43,320,9 [144,904.8 249,978.6 1,964,146.8 632,150.1
	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses General expenses Amortization of PAA TOTI Amortization of ITC Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 33 minus Line 34)	Present Rates [A] 2,292,193.47 383,270.48 979,856.68 422,395.73 30,229.20 39,945.95 - (144,904.80) 151,212.02 1,862,005.26 430,188.21	Increase [B] 304,103.53 3,375.00 98,766.60 102,141.60 201,961.94 5,049.04	Increase
	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 33 minus Line 34) Federal Taxable Income (Line 35 minus Line 36)	Present Rates [A] 2,292,193,47 383,270.48 979,856.68 422,395,73 30,229,20 39,945.95 (144,904.80) 151,212.02 1,862,005.26 430,188.21 10,754.71 419,433.50 419,433.50	Increase [B] 304,103.53 3,375.00 98,766.60 102,141.60 201,961.94 5,049.04 196,912.89	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9 [144,904.8 249,978.6 1,964,146.8 632,150.1 15,803.7 616,346.3
	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 35 minus Line 34) Federal Taxable Income (Line 35 minus Line 36) Federal Income Tax (Line 37 multiplied by 21%)	Present Rates [A] 2,292,193,47 383,270.48 979,856.68 422,395,73 30,229,20 39,945.95 (144,904.80) 151,212.02 1,862,005.26 430,188.21 10,754.71 419,433.50 419,433.50 88,081.04	Increase [B] 304,103.53 3,375.00 98,766.60 102,141.60 201,961.94 5,049.04 196,912.89 196,912.89 41,351.71	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9 [144,904.8 249,978.6 1,964,146.8 632,150.1 15,803.7 616,346.3 616,346.3
	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses General expenses Topereciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 33 minus Line 34) Federal Taxable Income (Line 35 minus Line 36) Federal Income Tax (Line 37 minus Line 37) Net Amount (Line 37 minus Line 38)	Present Rates [A] 2,292,193.47 383,270.48 979,856.68 422,395.73 30,229.20 39,945.95 (144,904.80) 151,212.02 1,862,005.26 430,188.21 10,754.71 419,433.50 419,433.50 88,081.04 331,352.47	Increase [B] 304,103.53 3,375.00 98,766.60 102,141.60 201,961.94 5,049.04 196,912.89 196,912.89 41,351.71 155,561.18	Increase [C] \$2,596,29 383,270,4 979,856.6 422,395,7 30,229,2 43,320,9 [144,908.6 1,964,146.8 632,150.1 15,803,7 616,346.3 129,432,7 486,913.6
	Sewer Description Operating Revenues Operating Deductions: Maintenance expenses General expenses Depreciation expense Amortization of PAA TOTI Amortization of ITC Amortization of CIAC Interest expense Total Operating Deductions Taxable Income State (Line 22 minus Line 32) State Income Tax (Line 33 multiplied by 2.5%) Federal Taxable Income (Line 35 minus Line 34) Federal Taxable Income (Line 35 minus Line 36) Federal Income Tax (Line 37 multiplied by 21%)	Present Rates [A] 2,292,193,47 383,270.48 979,856.68 422,395,73 30,229,20 39,945.95 (144,904.80) 151,212.02 1,862,005.26 430,188.21 10,754.71 419,433.50 419,433.50 88,081.04	Increase [B] 304,103.53 3,375.00 98,766.60 102,141.60 201,961.94 5,049.04 196,912.89 196,912.89 41,351.71	Increase [C] \$2,596,29 383,270.4 979,856.6 422,395.7 30,229.2 43,320.9 [144,904.8 249,978.6 1,964,146.8 632,150.1 15,803.7 616,346.3

DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of
Application by Carolina Water Service, Inc.
of North Carolina for Authority to Adjust
and Increase Rates and Charges for
Water and Sewer Utility Service in All
Service Areas of North Carolina

APPLICATION FOR
A GENERAL INCREASE
IN RATES

Appendix 4
Schedule C
Balance Sheets as of March 31, 2021

Docket No. W-354, Sub 384 Appendix 4 Schedule C Page 1 of 2

CWSNC Uniform Balance Sheet as of March 31, 2021

ASSETS:	\$	LIABILITIES AND OTHER CREDITS	\$
Plant In Service:	101 (00 001	Capital Stock and Retained Earnings:	= 00 (0= (
Water	121,600,884	Common Stock and Paid In Capital	7,986,956
Sewer	107,941,193	Retained Earnings	39,338,771
Total _	229,542,077	Total	47,325,727
Accumulated Depreciation-Water	(33,878,051)	Current and Accrued Liabilities:	
Accumulated Depreciation-Sewer	(26,959,027)	Accounts Payable	1,144,511
		Accrued Liabilities	876,575
Total	(60,837,078)	Taxes Accrued	22,440
		Customer Deposits	277,503
		Customer Deposits - Interest	33,404
Net Utility Plant	168,704,999	A/P - Assoc. Companies	58,454,783
		Deferred Revenue	44,274
		Total	60,853,488
Plant Acquisition Adjustment-Water	(1,946,044)		
Plant Acquisition Adjustment-Sewer	351,841	Advances In Aid of Construction:	
		Water	20,666
Total	(1,594,202)	Sewer	12,274
		Total	32,940
Construction Work In Process-Water	585,123		
Construction Work In Process-Sewer	1,142,212	Contributions In Aid of Construction:	
<u>-</u>	, ,	Water	17,018,003
Total	1,727,334	Sewer	17,049,240
Current Assets:		Total	34,067,243
Cash	47,328		
Accounts Receivable - Net	4,098,161	Other Liabilities:	
Other Current Assets	(22,192,115)	Unamortized ITC	57,507
-	(==)15=)110)	Deferred Tax - Federal	4,788,362
Total	(18,046,626)	Deferred Tax - State	1,010,230
<u>-</u>	(10,010,020)	Other Non Current Liabilities	5,102,785
Deferred Charges	2,446,776	Total	10,958,883
TOTAL ASSETS	153,238,281	TOTAL LIABILITIES AND OTHER CREDITS	153,238,281

Docket No. W-354, Sub 384 Appendix 4 Schedule C Page 2 of 2

Bradfield Farms / Fairfield Harbour / Treasure Cove Balance Sheet as of March 31, 2021

ASSETS:	\$	LIABILITIES AND OTHER CREDITS	\$
Plant In Service:		Capital Stock and Retained Earnings:	0.440.700
Water	6,838,607	Common Stock and Paid In Capital	3,112,722
Sewer	15,100,418	Retained Earnings	315,826
Total _	21,939,026	Total	3,428,548
Accumulated Depreciation-Water	(2,399,230)	Current and Accrued Liabilities:	
Accumulated Depreciation-Sewer	(3,307,429)	Accounts Payable	124,491
		Accrued Liabilities	107,239
Total _	(5,706,659)	Taxes Accrued	12,867
		Customer Deposits	36,303
		Customer Deposits - Interest	3,812
Net Utility Plant	16,232,367	A/P - Assoc. Companies	311,041
_	_	Deferred Revenue	17,176
		Total	612,928
Plant Acquisition Adjustment-Water	(2,046)		
Plant Acquisition Adjustment-Sewer	904,137	Advances In Aid of Construction:	
, ,		Water	0
Total	902,090	Sewer	0
		Total	0
Construction Work In Process-Water	35,438		
Construction Work In Process-Sewer	291,798	Contributions In Aid of Construction:	
-		Water	1,048,011
Total _	327,237	Sewer	3,848,079
Current Assets:		Total	4,896,090
Cash	0		
Accounts Receivable - Net	515,116	Other Liabilities:	
Other Current Assets	(7,517,589)	Unamortized ITC	10,957
-		Deferred Tax - Federal	681,518
Total	(7,002,473)	Deferred Tax - State	56,737
-	<u>, , , , , , , , , , , , , , , , , , , </u>	Other Non Current Liabilities	854,727
Deferred Charges	82,286	Total	1,603,940
TOTAL ASSETS	10,541,506	TOTAL LIABILITIES AND OTHER CREDITS	10,541,506

DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of	
Application by Carolina Water Service, Inc.)
of North Carolina for Authority to Adjust	APPLICATION FOR
and Increase Rates and Charges for	A GENERAL INCREASE
Water and Sewer Utility Service in All	1
Service Areas of North Carolina	IN RATES

Appendix 5
Schedule D-1
Required Return and Cost of Debt with Detail
Schedules D-2a to D-4b

Carolina Water Service, Inc. of North Carolina

W-354, Sub 384

Test Year: March 31, 2021

Docket No. W-354, Sub 364 Appendix 5 Schedule D-1 Page 1 of 1

Required Return & Cost of Debt

Line		Capital	Cost	Retention	Gross Revenue
No.	<u>Item</u>	Structure	Rates	Factor	Effect
		[A]	[B]	[C]	[D]
	Rate Base Factor - Water Operations				
1	Debt	52.03% [1]	4.97% [2]	0.998700	0.025893
2	Equity	47.97% [1]	10.50% [2]	0.769248	0.065478
3	Total	100.00%			0.091371
4	Rate Base Factor - Sewer Operations				
5	Debt	52.03% [1]	4.97% [2]	0.998700	0.025893
6	Equity	47.97% [1]	10.50% [2]	0.769248	0.065478
7	Total	100.00%			0.091371
8		Water	Sewer		
9		Operations	Operations		
10		[E]	[F]		
11	Net Income Factor:				
12	Total revenue	1.000000	1.000000		
13	Gross receipts tax (L12 x statutory rat	0.000000	0.000000		
14	Regulatory fee (L12 x .130%)	0.001300	0.001300		
15	Balance (L12 - L13 - L14)	0.998700	0.998700		
16	State income tax (L12 x 2.5%)	0.024968	0.024968		
17	Balance (L15 - L16)	0.973732	0.973732		
18	Federal income tax (L17 x 21%)	0.204484	0.204484		
19	Retention factor (L17 - L18)	0.769248	0.769248		

- [A]- Company's capital structure, updated as of March 31, 2021
- [B]- Company's cost of debt and required return on equity, updated as of March 31, 2021 [C]- Column [E] Line 15, and 19 respectively
- [D]- Column [A] mutliplied by Column [B] divided by Column [C]

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Rate Base Return:

CWS - NC Uniform - Water

	CWS - NC Uniform - water					
		Capitalizatio	Original Cost Rate	Embedded	Overall	Net Operating
Line No.	Description	n Ratio	Base	Cost	Cost Rate	Income
	-	(a)	(b)	(c)	(d)	(e)
1	Present Rates:	. ,	. ,	. ,	` '	
2	Debt	52.03%	35,599,959	4.97%	2.59%	\$1,773,315
3	Equity	47.97%	32,822,026	6.25%	3.00%	\$2,054,033
4	Total	100.00%	\$68,421,985		5.59%	\$3,827,348
	Company Proposed Rates:					
5	Debt	52.03%	35,599,959	4.97%	2.59%	\$1,769,318
6	Equity	47.97%	32,822,026	10.50%	5.03%	\$3,446,313
7	Total	100.00%	\$68,421,985		7.62%	\$5,215,631
	CWS - NC Uniform - Sewer					
			Original			Net
		Capitalizatio	Cost Rate	Embedded	Overall	Operating
Line No.	Description	n Ratio	Base	Cost	Cost Rate	Income
		(a)	(b)	(c)	(d)	(e)
8	Present Rates:					
9	Debt	52.03%	33,606,280	4.97%	2.59%	\$1,672,886
10	Equity	47.97%	30,983,919	5.67%	2.72%	\$1,755,726
11	Total	100.00%	\$64,590,199		5.31%	\$3,428,612
	Company Proposed Rates:					
12	Company Proposed Rates: Debt	52.03%	\$33,606,280	4.97%	2.59%	\$1,670,232
12 13		52.03% 47.97%	\$33,606,280 30,983,919	4.97% 10.50%	2.59% 5.03%	\$1,670,232 \$3,253,311

Carolina Water Service, Inc. of North Carolina

W-354, Sub 384

Test Year: March 31, 2021

Docket No. W-354, Sub 384 Appendix 5 Schedule D-2b Page 1 of 1

Rate Base Return:

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water

			Original			Net
		Capitalizatio	Cost Rate	Embedded	Overall	Operating
Line No.	Description	n Ratio	Base	Cost	Cost Rate	Income
	·	(a)	(b)	(c)	(d)	(e)
1	Present Rates:					
2	Debt	52.03%	1,762,841	4.97%	2.59%	\$87,374
3	Equity	47.97%	1,625,283	-7.80%	-3.74%	(\$126,170)
4	Total	100.00%	\$3,388,124		-1.15%	(\$38,796)
	Company Proposed Rates:					
5	Debt	52.03%	1,762,841	4.97%	2.59%	\$87,613
	Equity	47.97%	1,625,283	10.50%	5.03%	\$170,655
6	Equity				E (00)	Φ Ω ΕΩ Ω (Ω
7	Total Farms / Fairfield Harbour / Treasure	100.00% e Cove - Sewer	\$3,388,124		7.62%	\$258,268
7	Total	e Cove - Sewer	\$3,388,124 Original Cost Rate	Embedded	7.62% Overall	Net
7	Total		Original	Embedded Cost		
7 Bradfield	Total Farms / Fairfield Harbour / Treasure	e Cove - Sewer Capitalizatio	Original Cost Rate		Overall	Net Operating
7 Bradfield	Total Farms / Fairfield Harbour / Treasure	e Cove - Sewer Capitalizatio n Ratio	Original Cost Rate Base	Cost	Overall Cost Rate	Net Operating Income
7 Bradfield Line No.	Total Farms / Fairfield Harbour / Treasure Description	e Cove - Sewer Capitalizatio n Ratio	Original Cost Rate Base	Cost	Overall Cost Rate	Net Operating Income
7 Bradfield Line No. 8 9 10	Total Farms / Fairfield Harbour / Treasure Description Present Rates:	Capitalizatio n Ratio (a) 52.03% 47.97%	Original Cost Rate Base (b)	Cost (c)	Overall Cost Rate (d) 2.59% 2.40%	Net Operating Income (e)
7 Bradfield Line No. 8 9	Total Farms / Fairfield Harbour / Treasure Description Present Rates: Debt	Capitalizatio n Ratio (a) 52.03%	Original Cost Rate Base (b) 5,029,751	Cost (c) 4.97%	Overall Cost Rate (d) 2.59%	Net Operating Income (e) \$250,376
7 Bradfield Line No. 8 9 10	Total Farms / Fairfield Harbour / Treasure Description Present Rates: Debt Equity	Capitalizatio n Ratio (a) 52.03% 47.97%	Original Cost Rate Base (b) 5,029,751 4,637,270	Cost (c) 4.97%	Overall Cost Rate (d) 2.59% 2.40%	Net Operating Income (e) \$250,376 \$232,189
7 Bradfield Line No. 8 9 10 11	Total Farms / Fairfield Harbour / Treasure Description Present Rates: Debt Equity Total	Capitalizatio n Ratio (a) 52.03% 47.97% 100.00%	Original Cost Rate Base (b) 5,029,751 4,637,270 \$9,667,021	Cost (c) 4.97% 5.01%	Overall Cost Rate (d) 2.59% 2.40% 4.99%	Net Operating Income (e) \$250,376 \$232,189
7 Bradfield Line No. 8 9 10 11	Total Farms / Fairfield Harbour / Treasure Description Present Rates: Debt Equity Total Company Proposed Rates:	Capitalizatio n Ratio (a) 52.03% 47.97% 100.00%	Original Cost Rate Base (b) 5,029,751 4,637,270 \$9,667,021	Cost (c) 4.97% 5.01%	Overall Cost Rate (d) 2.59% 2.40% 4.99%	Net Operating Income (e) \$250,376 \$232,189 \$482,565

Carolina Water Service, Inc. of North Carolina W-354, Sub 384

Test Year: March 31, 2021

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Total Revenue Requirement

	CWS - NC Uniform - Water		Retention	Revenue
Line No.	Description	Amount	Factor	Requirement
		[A]	[B]	[C]
	Operating revenue deductions:			
1	Maintenance expenses	4,554,286.36		
2	General expenses	7,828,838.66		
3	Depreciation expense	3,457,916.43		
4	Amortization of CIAC	(692,751.90)		
5	Amortization of PAA	(102,531.13)		
6	Amortization of ITC	(325.62)		
7	TOTI	533,806.52		
8	Total operating revenue deductions	15,579,239.33	0.998700	15,599,519
9	Net operating income for a return:			
10	Debt service return	1,769,317.96	0.998700	1,771,621
11	Equity return	3,446,312.69	0.769248	4,480,106
12				
13				
14	Adjustment for revenues not subject to GRT	0	0.998700	0
15				
16	Revenue requirement			\$21,851,246
Line No.	CWS - NC Uniform - Sewer Description	Amount	Retention Factor	Revenue Requirement
	Description	Amount [A]		
17	Description Operating revenue deductions:	[A]	Factor	Requirement
17 18	Description Operating revenue deductions: Maintenance expenses	[A] 4,436,867	Factor	Requirement
17 18 19	Description Operating revenue deductions: Maintenance expenses General expenses	[A] 4,436,867 4,721,111	Factor	Requirement
17 18 19 20	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense	[A] 4,436,867 4,721,111 2,974,857	Factor	Requirement
17 18 19 20 21	Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC	[A] 4,436,867 4,721,111 2,974,857 (618,405)	Factor	Requirement
17 18 19 20 21 22	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048)	Factor	Requirement
17 18 19 20 21 22 23	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193)	Factor	Requirement
17 18 19 20 21 22	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048)	Factor	Requirement
17 18 19 20 21 22 23 24	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193) 211,971	Factor [B]	Requirement [C]
17 18 19 20 21 22 23 24 25	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193) 211,971	Factor [B]	Requirement [C]
17 18 19 20 21 22 23 24 25	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return:	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193) 211,971 \$11,692,160	Factor [B] 0.998700	Requirement [C]
17 18 19 20 21 22 23 24 25	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return: Debt service return	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193) 211,971 \$11,692,160	Factor [B] 0.998700 0.998700	Requirement [C] 11,707,379 1,672,406
17 18 19 20 21 22 23 24 25 26 27 28	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return: Debt service return	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193) 211,971 \$11,692,160	Factor [B] 0.998700 0.998700	Requirement [C] 11,707,379 1,672,406
17 18 19 20 21 22 23 24 25 26 27 28 29	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return: Debt service return	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193) 211,971 \$11,692,160	Factor [B] 0.998700 0.998700	Requirement [C] 11,707,379 1,672,406
17 18 19 20 21 22 23 24 25 26 27 28 29 30	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return: Debt service return Equity return	[A] 4,436,867 4,721,111 2,974,857 (618,405) (34,048) (193) 211,971 \$11,692,160 1,670,232 3,253,311	Factor [B] 0.998700 0.998700 0.769248	Requirement [C] 11,707,379 1,672,406 4,229,210

Carolina Water Service, Inc. of North Carolina

W-354, Sub 384

33

Revenue requirement

Test Year: March 31, 2021

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\$2,596,297

Total Revenue Requirement

Bradi	field Farms / Fairfield Harbour / Treasure Cove - V	Val	Retention	Revenue
Line No.	Description	Amount	Factor	Requirement
		[A]	[B]	[C]
	Operating revenue deductions:			
1	Maintenance expenses	378,556.55		
2	General expenses	946,630.30		
3	Depreciation expense	162,166.92		
4	Amortization of CIAC	(39,603.77)		
5	Amortization of PAA	11,671.91		
6	Amortization of ITC	0.00		
7	TOTI	53,581.52		
8	Total operating revenue deductions	1,513,003.43	0.998700	1,514,973
9	Net operating income for a return:			
10	Debt service return	87,613.20	0.998700	87,727
11	Equity return	170,654.71	0.769248	221,846
12	. ,			
13				
14	Adjustment for revenues not subject to GRT	0	0.998700	0
15	,			
1/	D			\$1,824,546
16	Revenue requirement			\$1,024,340
	Revenue requirement field Farms / Fairfield Harbour / Treasure Cove - S Description	ev Amount	Retention Factor	Revenue Requirement
Bradí	field Farms/Fairfield Harbour/Treasure Cove - S			Revenue
Bradí	field Farms/Fairfield Harbour/Treasure Cove - S	Amount	Factor	Revenue Requirement
Bradi Line No.	field Farms/Fairfield Harbour/Treasure Cove - S Description	Amount	Factor	Revenue Requirement
Bradi Line No.	field Farms / Fairfield Harbour / Treasure Cove - S Description Operating revenue deductions:	Amount [A]	Factor	Revenue Requirement
Bradi Line No. 17 18	field Farms / Fairfield Harbour / Treasure Cove - S Description Operating revenue deductions: Maintenance expenses	Amount [A] 383,270	Factor	Revenue Requirement
Bradi Line No. 17 18 19	Field Farms / Fairfield Harbour / Treasure Cove - S Description Operating revenue deductions: Maintenance expenses General expenses	Amount [A] 383,270 979,857	Factor	Revenue Requirement
Bradi Line No. 17 18 19 20	Tield Farms / Fairfield Harbour / Treasure Cove - S Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense	Amount [A] 383,270 979,857 422,396	Factor	Revenue Requirement
Bradi Line No. 17 18 19 20 21	Tield Farms / Fairfield Harbour / Treasure Cove - S Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC	Amount [A] 383,270 979,857 422,396 (144,905)	Factor	Revenue Requirement
Bradi Line No. 17 18 19 20 21 22	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA	Amount [A] 383,270 979,857 422,396 (144,905)	Factor	Revenue Requirement
Bradi Line No. 17 18 19 20 21 22 23	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of ITC	Amount [A] 383,270 979,857 422,396 (144,905) 30,229	Factor	Revenue Requirement
Bradi Line No. 17 18 19 20 21 22 23 24	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI	Amount [A] 383,270 979,857 422,396 (144,905) 30,229 - 39,946	Factor [B]	Revenue Requirement [C]
Bradi Line No. 17 18 19 20 21 22 23 24 25	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions	Amount [A] 383,270 979,857 422,396 (144,905) 30,229 - 39,946	Factor [B]	Revenue Requirement [C]
Bradi Line No. 17 18 19 20 21 22 23 24 25	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return:	Amount [A] 383,270 979,857 422,396 (144,905) 30,229 - 39,946 \$1,710,793	Factor [B] 0.998700	Revenue Requirement [C]
Bradi Line No. 17 18 19 20 21 22 23 24 25 26 27	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return: Debt service return	Amount [A] 383,270 979,857 422,396 (144,905) 30,229 - 39,946 \$1,710,793	Factor [B] 0.998700 0.998700	Revenue Requirement [C] 1,713,020
Bradi Line No. 17 18 19 20 21 22 23 24 25 26 27 28	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return: Debt service return	Amount [A] 383,270 979,857 422,396 (144,905) 30,229 - 39,946 \$1,710,793	Factor [B] 0.998700 0.998700	Revenue Requirement [C] 1,713,020
Bradi Line No. 17 18 19 20 21 22 23 24 25 26 27 28 29	Description Operating revenue deductions: Maintenance expenses General expenses Depreciation expense Amortization of CIAC Amortization of PAA Amortization of ITC TOTI Total operating revenue deductions Net operating income for a return: Debt service return	Amount [A] 383,270 979,857 422,396 (144,905) 30,229 - 39,946 \$1,710,793	Factor [B] 0.998700 0.998700	Revenue Requirement [C] 1,713,020

Carolina Water Service, Inc. of North Carolina W-354, Sub 384

Test Year: March 31, 2021

Docket No. W-354, Sub 384 Appendix 5 Schedule D-4a Page 1 of 1

Service Revenue Requirement

	CWS - NC Uniform - Water	
Line No.	Item	Amount
		[A]
1	Revenues	1.0000
2	Plus: Forfeited discounts	0.0031
3	Revenues with forfeited discounts	1.0031
4	Uncollectible accounts	(0.0105)
5	Service revenue	0.9926
6	Total revenue requirement	21,851,246.00
7	Less: Misc rev less forfeited discounts	(97,232.60)
8	Revenues excl misc revenues	21,754,013.40
9	Retention factor	0.9926
10	Service revenues	21,916,452.00
	CWS - NC Uniform - Sewer	
11	Revenues	1.0000
12	Plus: Forfeited discounts	0.0024
13	Revenues with forfeited discounts	1.0024
14	Uncollectible accounts	(0.0057)
15	Service revenue	0.9967
	·	
16	Total revenue requirement	\$17,608,995
17	Less: Misc rev less forfeited discounts	(32,451.27)
18	Revenues excl misc revenues	17,576,543.73
19	Retention factor	0.9967
20	Service revenues	17,633,946.00

Carolina Water Service, Inc. of North Carolina W-354, Sub 384

Test Year: March 31, 2021

Docket No. W-354, Sub 384 Appendix 5 Schedule D-4b Page 1 of 1

Service Revenue Requirement

	Bradfield Farms	/ Fairfield Harbour	/ Treasure Cove - Water
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Line No.	Item	Amount
		[A]
1	Revenues	1.0000
2	Plus: Forfeited discounts	0.0029
3	Revenues with forfeited discounts	1.0029
4	Uncollectible accounts	(0.0240)
5	Service revenue	0.9788
6	Total revenue requirement	1,824,546.00
7	Less: Misc rev less forfeited discounts	(7,131.68)
8	Revenues excl misc revenues	1,817,414.32
9	Retention factor	0.9788
10	Service revenues	1,856,683.00
Bradfie	eld Farms / Fairfield Harbour / Treasure C	Cove - Sewer
11	Revenues	1.0000
12	Plus: Forfeited discounts	0.0024
13	Revenues with forfeited discounts	1.0024
14	Uncollectible accounts	(0.0067)
15	Service revenue	0.9957
16	Total revenue requirement	\$2,596,297
17	Less: Misc rev less forfeited discounts	(6,376.17)
18	Revenues excl misc revenues	2,589,920.83
19	Retention factor	0.9957
20	Service revenues	2,601,102.00

DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of
Application by Carolina Water Service, Inc.
of North Carolina for Authority to Adjust
and Increase Rates and Charges for
Water and Sewer Utility Service in All
Service Areas of North Carolina

APPLICATION FOR
A GENERAL INCREASE
IN RATES

Appendix 6 Schedule E

Usage by Month, Calculation of Revenues Under Present Rates, Proposed Rates, and Average Bill Calculations

Carolina Water Service, Inc. of North Carolina W - 354, Sub 384

Test Year: March 31, 2021

Docket No. W-354, Sub 384 Appendix 6 Schedule E Page 1 of 8

Number of Customers Served

Carolina Water Service, Inc. of North Carolina - Uniform

		Water			Sewer	
Month	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers
January	2,495	27,250	93,428,970	2,947	13,439	45,434,336
February	2,492	27,271	90,121,270	2,939	13,457	44,196,769
March	2,489	27,282	89,591,769	2,936	13,469	40,347,058
April	2,523	27,170	124,835,740	3,021	13,406	57,725,446
May	2,520	27,188	148,775,182	3,016	13,408	73,324,629
June	2,524	27,187	130,136,915	3,014	13,403	62,726,633
July	2,521	27,217	119,502,815	3,006	13,428	55,347,180
August	2,510	27,218	112,885,137	2,999	13,425	49,990,845
September	2,503	27,242	95,131,829	2,990	13,442	44,902,774
October	2,537	27,079	90,350,538	3,035	13,345	44,890,617
November	2,536	27,087	102,526,792	3,030	13,340	45,271,529
December	2,532	27,115	118,449,467	3,025	13,356	58,008,335

Carolina Water Service, Inc. of North Carolina - Bradfield Farms/Fairfield Harbor/Treasure Cove

		Water			Sewer	
Month	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers	Flat Rate Customers	Metered Rate Customers	Gallons Sold to Metered Customers
January	904	3,313	12,576,769	1,066	2,983	11,237,259
February	902	3,318	11,161,990	1,064	2,988	9,975,039
March	901	3,306	11,340,561	1,063	2,976	10,202,062
April	909	3,315	15,280,685	1,073	2,985	13,333,530
May	909	3,323	17,863,421	1,072	2,993	15,588,634
June	909	3,307	16,231,123	1,071	2,979	14,087,756
July	908	3,305	14,168,327	1,070	2,977	12,260,574
August	907	3,308	13,495,011	1,069	2,979	11,815,393
September	907	3,311	11,348,473	1,068	2,981	9,988,273
October	912	3,297	12,191,500	1,076	2,969	10,759,057
November	911	3,301	14,260,729	1,074	2,973	12,199,368
December	911	3,308	15,517,069	1,074	2,979	13,636,802

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Billing Analysis

CWSNC Uniform Service Area

End of Period Revenue at Present Rates

Charge Type COP Customers COP Bills COP Usage Base Rate Usage Rate S28.3	Residential						
58"	Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Reve
34" 646	Unmetered	_	0		\$58.54		
34" 646	5/8"	26,213	314,556		\$28.92		
15* 103 1,236	- ·						
1.5° 36 432 \$144.60 2° 318 456 \$231.36 \$3° 4° 0 \$433.80 4° 0 \$433.80 4° 0 \$723.00 6° \$72							
2"							
- 0 S433.80 4" - 0 S723.00 6" - 0							
#** - 0 \$ \$723.0		-					
6° - 0 \$1,446.00 Volumetric - Irrigation 969,875,638 \$8.27 Purchased Water: - 0 \$4.23 Purchased Water: - 7,597,431 \$3.19 Easgate & Tanglewood South 6,625,540 \$8.27 High Vista Estates 11,864,109 \$3.40 Riverbond 6,081,974 \$7.50 Riverpointe 11,760,478 \$6.74 Whispering Pines 91,294,761 \$3.38 Willowbrook 5,669,326 \$8.27 Willowbrook 5,669,326 \$8.27 Woodrun 19,212,796 \$3.19 Yorktown 3,506,470 \$5.79 Zemosa Acres 11,972,873 \$5.41 Carolina Trace 16 192 \$8.29 58* 34 408 \$28.92 3/4* 34 408 \$28.92 1** 5 60 \$7.230 1.5* 31 372 \$144.60 2** 2							
Volumetric - Uniform Water 969,875,638 \$8,27 Volumetric - Irrigation 0 \$4.23 Purchased Water 7,597,431 \$3,19 Carolina Forest 7,597,431 \$3,19 Eastgate & Tanglewood South 6,625,540 \$8.27 High Vista Estates 11,864,109 \$3,40 Riverpointe 14,760,478 \$6,74 Whispering Pines 91,294,761 \$3.38 White Coak/Lee Forest/Winston \$2,715,995 \$2.82 Willowbrook 5,669,326 \$8.27 Woodrun 19,212,796 \$3.319 Yorktown 3,596,470 \$5.79 Zemosa Acres 11,972,873 \$5.41 Carolina Trace 16 192 \$58.54 Unmetered 16 192 \$58.54 Unmetered 16 192 \$58.54 15** 56 66 \$72.23 1** 55 66 \$72.23 1** 55 66 \$72.23 1** 5		-					
Volumetric - Irrigation 0 \$4.23 Purchased Water: 7,597,431 \$3.19 Eastgate & Tanglewood South 6,625,540 \$8.27 High Vista Estates 11,864,109 \$3.40 Riverpointe 14,760,478 \$5.64 Riverpointe 14,760,478 \$5.64 Whispering Fines 91,294,761 \$3.38 Willowbrook 5,669,326 \$8.27 Woodrun 19,212,796 \$3.19 Yorktown 3,596,470 \$5.79 Zemosa Acres 11,972,873 \$5.41 Carolina Trace 63,653,716 \$2.21 Commercial Unmetered 16 192 \$58,54 \$8** 314 3,768 \$28,92 \$9** 314 3,768 \$28,92 \$1** 55 660 \$72,330 \$1** 55 660 \$72,330 \$2** 56 672 \$231,36 \$2** 24 \$52,300 \$6**		-	U	060 975 629	φ1,440.00		
Purchased Water: Carolina Forest 7,597,431 \$3.19 Eastgate & Tanglewood South 6,625,540 \$8.27 High Vista Estates 11,864,109 \$3.40 Riverpointe 14,760,478 \$5.75 Riverpointe 14,760,478 \$5.75 Riverpointe 12,715,395 \$2.85 White Coak/Lee Forest/Winston \$2,715,395 \$2.85 Willowbrook \$5,669,326 \$8.27 Woodrun \$19,212,796 \$3.19 Yorktown \$3,596,470 \$5.59 Zemosa Acres \$11,972,873 \$5.41 Carolina Trace \$63,653,716 \$2.21 Unmetered \$16 \$192 \$58.54 \$5/8" \$314 \$3,768 \$28.92 " \$58 \$44 \$48 \$58.92 " \$15 \$60 \$433,80 4" \$4 \$40 \$8 \$52.92 " \$5 \$66 \$72.30 2" \$58 \$40 \$5.60 2" \$51,446.00 Volumetric - Uniform Water \$56,442,010 \$8.27 Volumetric - Uniform Water \$56,442,010							
Carolina Forest						4-1-0	
Eastgale & Tanglewood South 1,164,109 33.40 1,164,109 34.40 34				7,597,431		\$3.19	
High Vista Estates							
Riverpointe							
Riverpointe 14,760,478 56,74 Mispering Pines 91,294,761 53.38 Mito Oak/Lee Forest/Winston 32,715,395 \$2.85 Millowbrook 5,669,326 \$8.27 Millowbrook 19,212,796 \$3.19 Millowbrook 19,212,796 \$3.19 Millowbrook 19,212,796 \$3.19 Millowbrook 19,212,796 \$3.19 Millowbrook 11,972,873 \$5.41 Millowbrook \$3.596,470 \$5.79 Millowbrook \$5.79 Millowbrook \$5.85,716 \$5.21 Millowbrook \$5.86,470 \$5.79 Millowbrook \$5.85,716 \$5.85,81 Millowbrook \$5.85,81 Millowbrook \$5.85,81 Millowbrook \$5.85,92 Millowbrook \$5.85,93 Millowbrook \$5.85,93 Millowbrook \$5.85,93 Millowbrook \$5.85,93 Millowbrook \$5.85,93 Millowbrook \$5.85,93 Millowbrook \$5.95,93							
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White Oak/Lee Forest/Winston 32,715,395 \$2,85 Willowbrook 5,669,326 \$8,27 Woodrun 19,212,796 \$3,19 Yorktown 3,596,470 \$5.79 Zemosa Acres 11,1972,873 \$5.41 Carolina Trace 63,653,716 \$2,21 Commercial Unmetered 16 192 \$58.54 58" 314 3,768 \$28.92 3/4" 34 408 \$28.92 1" 55 660 \$72.30 1.5" 31 372 \$144.60 2" 56 672 \$231.36 3" 5 60 \$433.80 4" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 8" 4 \$2,92 \$3.49							
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Wondrun 19,212,796 \$3,19 Yorktown 3,596,470 \$5.79 Zemosa Acres 11,972,873 \$5.41 Carolina Trace 63,653,716 \$2.21 Commercial Unmetered 16 192 \$58.54 5/8" 314 3,768 \$28.92 3/4" 34 408 \$28.92 1.5" 31 372 \$144.60 2" 56 672 \$231.36 3" 5 60 \$433.80 4" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 3 \$8.27 Purchased Water:							
Yorktown Zemosa Acres 3,596,470 \$5.79 Zemosa Acres 11,972,873 \$5.41 Carolina Trace 63,653,716 \$2.21 Commercial Unmetered 16 192 \$58.54 5/8" 314 3,768 \$28.92 3/4" 34 408 \$28.92 1" 55 660 \$72.30 1.5" 31 372 \$144.60 2" 56 672 \$231.36 3" 5 60 \$433.38 4" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 2 4 \$722.00 9 Carolina Forest 129,865 \$3.19<							
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Unmetered	Carolina Trace			63,653,716		\$2.21	
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34							
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2" 56 672 \$231.36 3" 5 60 \$433.80 4" 2 24 \$723.00 6" 2 24 \$723.00 6" 2 24 \$1,446.00 Volumetric - Uniform Water 56,442,010 \$8.27 Purchased Water: Carolina Forest 129,865 \$3.19 Eastgate & Tanglewood South 4.610 \$8.27 High Vista Estates 258,837 \$3.40 Riverbend 0 \$7.50 Riverpointe 372,620 \$6.74 Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Carolina Forest/Woodrun 1,341 4,	1.5"	31	372		\$144.60)	
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4" 2 24 \$723.00 6" \$1,446.00 Volumetric - Uniform Water 56,442,010 \$8.27 Purchased Water: Carolina Forest 129,865 \$3.19 Eastgate & Tanglewood South 4,610 \$8.27 High Vista Estates 258,837 \$3.40 Riverbend 0 \$7.50 Riverpointe 372,620 \$6.74 Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 4141,650 \$8.27 Woodrun 491,840 \$3.39 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 \$4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Linville Ridge 41 492 \$13.60	3"	5	60		\$433.80)	
6" 2 24 \$1,446.00 Volumetric - Uniform Water Purchased Water: Carolina Forest							
Volumetric - Uniform Water 56,442,010 \$8.27 Purchased Water: 129,865 \$3.19 Carolina Forest 4,610 \$8.27 Bastgate & Tanglewood South 4,610 \$8.27 High Vista Estates 258,837 \$3.40 Riverpointe 0 \$7.50 Riverpointe 372,620 \$6,74 Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60							
Carolina Forest 129,865 \$3.19 Eastgate & Tanglewood South 4,610 \$8.27 High Vista Estates 258,837 \$3.40 Riverbend 0 \$7.50 Riverpointe 372,620 \$6.74 Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60	Volumetric - Uniform Water			56,442,010			
Eastgate & Tanglewood South High Vista Estates S58,837 S3.40 Riverpointe 0 S7.50 Riverpointe 372,620 S6.74 Whispering Pines 4,934,450 S3.38 White Oak/Lee Forest/Winston 433,700 S2.85 Willowbrook 431,700 S2.85 Willowbrook 431,460 S3.19 Yorktown 491,840 S3.19 Yorktown 10 S5.79 Zemosa Acres 183,858 S5.41 Carolina Trace 183,858 S5.41 Availability - Connestee Falls 374 Availability - Fairfield Sapphire Valley 716 S,592 Availability - Garolina Forest/Woodrun 1,341 2,682 S27.15 Availability - Linville Ridge 41 492 S13.60	Purchased Water:						
High Vista Estates 258,837 \$3.40 River bend 0 \$7.50 River pointe 372,620 \$6.74 Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60	Carolina Forest			129,865		\$3.19	
Riverbend 0 \$7.50 Riverpointe 372,620 \$6.74 Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60	Eastgate & Tanglewood South			4,610		\$8.27	
Riverpointe 372,620 \$6.74 Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60	High Vista Estates			258,837		\$3.40	
Whispering Pines 4,934,450 \$3.38 White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60	Riverbend			0		\$7.50	
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White Oak/Lee Forest/Winston 433,700 \$2.85 Willowbrook 141,650 \$8.27 Woodrun 91,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60							
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Woodrun 491,840 \$3.19 Yorktown 0 \$5.79 Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60							
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Zemosa Acres 183,858 \$5.41 Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60							
Carolina Trace 5,940,960 \$2.21 Availability - Connestee Falls 374 4,488 \$5.30 Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60				· ·			
Availability - Connestee Falls 374 4,488 \$5,30 Availability - Fairfield Sapphire Valley 716 8,592 \$10,05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60							
Availability - Fairfield Sapphire Valley 716 8,592 \$10.05 Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60	Сагонна 1 гасе			5,940,960		\$2.21	
Availability - Carolina Forest/Woodrun 1,341 2,682 \$27.15 Availability - Linville Ridge 41 492 \$13.60							
Availability - Linville Ridge 41 492 \$13.60							
WSIC/SSIC Revenue Eff 10/01/21	Availability - Linville Ridge	41	492		\$13.60)	
····	WSIC/SSIC Revenue Fff 10/01/21						

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Billing Analysis

End of Period Revenue at Proposed Rates

Residential						
<u>Charge Type</u>	EOP Customers	EOP Bills	EOP Usage	Base Rate	<u>Usage Rate</u>	Total Reve
Unmetered	-	0		\$65.23		
5/8"	26,213	314,556		\$31.00		5
3/4"	646	7,752		\$31.00		
1"	103	1,236		\$77.50		
1,5"	36	432		\$155.00		
2"	38	456		\$248.00		
3"	_	0		\$465.00		
4"	_	0		\$775.00		
6"		0		\$1,550.00		
Volumetric - Uniform Water	-	U	969,875,638	\$1,550.00	\$9.70	5
			, ,			4
Volumetric - Irrigation			0		\$4.96	
Purchased Water:						
Carolina Forest	Montgomery County		7,597,431		\$3.19	
Eastgate & Tanglewood South	Fayetteville PWC		6,625,540		\$5.64	
High Vista Estates	Hendersonville		11,864,109		\$3.75	
Riverbend	Town of Franklin		6,081,974		\$7.80	
Riverpointe	Charlotte Water		14,760,478		\$6.74	
Whispering Pines	Town of Southern Pine	rs.	91,294,761		\$3.38	
White Oak/Lee Forest/Winston	Johnston County	-	32,715,395		\$3.02	
Willowbrook	Johnston County		5,669,326		\$3.02	
Woodrun	Montgomery County		19,212,796		\$3.19	
Yorktown	City of Winston Salem		3,596,470		\$5.79	
Zemosa Acres	City of Concord		11,972,873		\$5.41	
Carolina Trace	City of Sanford		63,653,716		\$2.21	
Commercial						
Unmetered	16	192		\$65.23		
5/8"	314	3,768		\$31.00		
3/4"	34	408		\$31.00		
1"	55	660		\$77.50		
1.5"	31	372		\$155.00		
2"	56	672		\$248.00		
3"	5	60		\$465.00		
4"	2	24		\$775.00		
6"	2	24		\$1,550.00		
7	2	24	FC 440 010	\$1,550.00		
Volumetric - Uniform Water Purchased Water:			56,442,010		\$9.70	
Carolina Forest	Montgomery County		129,865		\$3.19	
			.,			
Eastgate & Tanglewood South	Fayetteville PWC		4,610		\$5.64	
High Vista Estates	Hendersonville		258,837		\$3.75	
Riverbend	Town of Franklin		0		\$7.80	
Riverpointe	Charlotte Water		372,620		\$6.74	
Whispering Pines	Town of Southern Pine	rs	4,934,450		\$3.38	
White Oak/Lee Forest/Winston	Johnston County		433,700		\$3.02	
Willowbrook	Johnston County		141,650		\$3.02	
Woodrun	Montgomery County		491,840		\$3.19	
Yorktown	City of Winston Salem		0		\$5.79	
Zemosa Acres	City of Concord		183,858		\$5.41	
Carolina Trace	City of Sanford		5,940,960		\$2.21	
	,		5,740,700		Ψ4.41	
Availability - Connestee Falls	374	4,488		\$5.30		
Availability - Fairfield Sapphire Valley	716	8,592		\$10.05		
Availability - Carolina Forest/Woodrun	1,341	2,682		\$27.15		
Availability - Linville Ridge	41	492		\$13.60		
WSIC/SSIC Revenue Eff 10/01/21						

Docket No. W-354, Sub 384 Appendix 6 Schedule E Page 4 of 8

Billing Analysis

CWSNC Uniform Service Area

End of Period Revenue at Present Rates

Residential						
<u>Charge Type</u> Flat	EOP Customers 2,886	EOP Bills 34,632	EOP Usage	Base Rate \$73,73	Usage Rate	Total Rev
	11,375			\$58.91		3 9
Base Charge	11,375	136,500		\$36.91		3
Collection Only	740	8,880		\$41.24		
Volumetric - Uniform Sewer			478,219,355		\$4.59	9
Purchased Sewer Treatment:						
White Oak/Lee Forest/Winston			27,451,855		\$6.15	
Kings Grant			7,829,200		\$3.98	
College Park			2,408,770		\$7.33	
Mt. Carmel	379	4,548	15,305,857	\$48.53	\$6.32	
Fairfield Mountain	415	4,980	12,111,640	\$110.74		
The Ridges	46	552	1,500,300	\$59.66		
Commercial						
Flat	6	72		\$73.73		
5/8"	497	5,964		\$58.91		
3/4"	5	60		\$58.91		
1"	33	396		\$147.28		
1.5"	16	192		\$294.55		
2"	54	648		\$471.28		
3"	4	48		\$883,65		
4"	1	12		\$1,472.75		
6"	2	24		\$2,945.50		
Collection Only	0	_		\$41.24		
Volumetric - Uniform Sewer			74,786,852		\$4.59	
Fairfield Mountain - Base	0	0	- 1,700,002	\$110.74	Ψ1.09	
Dwelling Unit - Small	6	72	188,360	\$78.50	\$13.93	
Dwelling Unit - Medium	11	132	1,109,943	\$139.50	\$13.93	
Dwelling Unit - Large	3	36	350,744	\$219.50	\$13.93	
The Ridges - < 1"	1	12	000), 11	\$59.66	Ψ10.50	
The Ridges - < 2"	1	12		\$188.60		
Regalwood/White Oak - Flat, Included Ab		0		\$73.73		
White Oak School	1	12		\$2,187.33		
Daycare	1	12		\$280.41		
Pantry	0	0		\$119.49		
Availability - Fairfield Sapphire Valley	88	1056		\$10.20		
Availability - Connestee Falls	218	2616		\$5.75		
WSIC/SSIC Revenue Eff 10/01/21						
* *						

Docket No. W-354, Sub 384 Appendix 6 Schedule E Page 5 of 8

Billing Analysis

End of Period Revenue at Proposed Rates

Residential						
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
Flat Base Charge	2,886	34,632		\$84.31 \$64.09		\$2,919
Base Charge	11,375	136,500		\$64.09		\$8,748,
Collection Only	740	8,880		\$44.87		\$398
Volumetric - Uniform Sewer Purchased Sewer Treatment:			478,219,355		\$5.77	\$2,759
White Oak/Lee Forest/Winston			27,451,855		\$6.15	\$168
Kings Grant			7,829,200		\$4.18	\$32
College Park			2,408,770		\$7.40	\$1
Mt. Carmel	379	4,548	15,305,857	\$52.16	\$6.32	\$33
Fairfield Mountain	415	4,980	12,111,640	\$134.87		\$67
The Ridges	46	552	1,500,300	\$61.82		\$3
Commercial						
Flat	6	72		\$84.31		\$
5/8"	497	5,964		\$64.09		\$38
3/4"	5	60		\$64.09		\$
1"	33	396		\$160.23		\$6
1.5"	16	192		\$320.45		\$6
2"	54	648		\$512.72		\$33
3"	4	48		\$961.35		\$4
4"	1	12		\$1,602.25		\$1
6"	2	24		\$3,204.50		\$7
Collection Only	0	-		\$44.87		
Volumetric - Uniform Sewer			74,786,852		\$5.77	\$43
Fairfield Mountain - Base	0	0	0	\$134.87		
Dwelling Unit - Small	6	72	188,360	\$103.00	\$13.93	\$1
Dwelling Unit - Medium	11	132	1,109,943	\$182.00	\$13.93	\$3
Dwelling Unit - Large	3	36	350,744	\$286.00	\$13.93	\$1
The Ridges - < 1"	1	12		\$61.82		
The Ridges - < 2"	1	12		\$180.47		\$
Regalwood/White Oak	0	0		\$84.31		
White Oak School	_	12		\$2,283.50		\$2
Daycare	1	12		\$292.74		\$
Pantry		0		\$160.52		
Availability - Fairfield Sapphire Valley	88	1056		\$10.20		\$1
Availability - Connestee Falls	218	2616		\$5.75		\$1
WSIC/SSIC Revenue Eff 10/01/21						
					TOTAL	\$17,63

Docket No. W-354, Sub 384 Appendix 6 Schedule E Page 6 of 8

Billing Analysis

Bradfield Farms/ Fairfield Harbor/Treasure Cove Service Area

End of Period Revenue at Present Rates

Residential						
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
5/8" - 3/4"	3,271	39,252		\$17.30		\$679,06
1"	2	24		\$43.25		\$1,0
1.5"	0	0		\$86.50		
2"	1	12		\$138.40		\$1,66
Volume - BF/FH/TC/PU			162,638,417		\$4.20	\$683,0
Commercial						
5/8" - 3/4"	19	228		\$17.30		\$3,9
1"	5	60		\$43.25		\$2,5
1.5"	5	60		\$86.50		\$5,1
2"	2	24		\$138.40		\$3,3
Volume - BF/FH/TC/PU			2,797,241		\$4.20	\$11,7
Availability - Fairfield Harbour	901	10,812		\$3.55		\$38,3
WSIC/SSIC Revenue Eff 10/01/21						\$3,
					TOTAL	\$1,433,8

End of Period Revenue at Proposed Rates

Residential						
<u>Charge Type</u>	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
5/8" - 3/4"	3,271	39,252		\$22.10		\$867,46
1"	2	24		\$55.25		\$1,32
1.5"	0	0		\$110.50		\$
2"	1	12		\$176.80		\$2,12
Volume - BF/FH/TC/PU			162,638,417		\$5.61	\$912,400
Commercial						
5/8" - 3/4"	19	228		\$22.10		\$5,039
1"	5	60		\$55.25		\$3,31
1.5"	5	60		\$110.50		\$6,63
2"	2	24		\$176.80		\$4,24
Volume - BF/FH/TC/PU			2,797,241		\$5.61	\$15,69
Availability - Fairfield Harbour	901	10,812		\$3.55		\$38,38

Docket No. W-354, Sub 384 Appendix 6 Schedule E Page 7 of 8

Billing Analysis

Bradfield Farms/ Fairfield Harbor/Treasure Cove Service Area

End of Period Revenue at Present Rates

Sewer						
Residential						
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
Flat	2,955	35,460		\$53.91		\$1,911,649
Bulk Sewer	159	1,908		\$53.91		\$102,860
Apartments	320	3,836		\$53.91		\$206,814
Commercial						
5/8"	11	132		\$44.62		\$5,890
3/4"	3	36		\$44.62		\$1,606
1"	1	12		\$111.55		\$1,339
1.5"	4	48		\$223.10		\$10,709
2"	0	-		\$356.96		\$0
Volume - Fairfield Harbour			1,273,890		\$2.25	\$2,866
Availability - Fairfield Harbour	903	10,836		\$2.85		\$30,883
MICHOLOGIC P Eff. 40 lod lod						ф20.04 <u>Г</u>
WSIC/SSIC Revenue Eff 10/01/21						\$20,947
					TOTAL	\$2,295,562

End of Period Re ed Rate

Residential						
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
Flat	2,955	35,460		\$61.75		\$2,189,65
Bulk Sewer	159	1,908		\$61.75		\$117,81
Apartments	320	3,836		\$61.75		\$236,89
Commercial						
5/8"	11	132		\$51.11		\$6,746
3/4"	3	36		\$51.11		\$1,840
1"	1	12.00		\$127.77		\$1,533
1.5"	4	48		\$255.54		\$12,266
2"	0	0		\$408.87		\$0
Volume - Fairfield Harbour			1,273,890		\$2.53	\$3,223
Availability - Fairfield Harbour	903	10,836		\$2.85		\$30,883
WSIC/SSIC Revenue Eff 10/01/21						\$
					TOTAL	\$2,600,85

Carolina Water Service, Inc of North Carolina

Docket No. W-354, Sub 384 Test Year: March 31, 2021

Line No.

Average Usage & Bill Calculation

Docket No. W-354, Sub 384 Appendix 6 Schedule E Page 8 of 8

	CWSNC Uniform	EOP Bills	Usage	Average		
1	Water	324,432	1,244,920,506	3,837.23		
3	Sewer	155,460	544,826,977	3,504.61		
	BradfieldFarms/Fairfield					
		EOP Bills	T.T	A		
-	<u>Harbour/Treasure Cove</u> Water		Usage	Average		
5	vvater	39,288	162,638,417	4,139.65		
	A D'	11 - (D (D	. (D	Contours		
	Average Bi	II at Present Ka	ates - Residential	Customer	Estimated	
		Average		Usage Charge	WSIC / SSIC	
	CWSNC Uniform	Usage	Base Charge	per 1000 Gal.	%	Total
6	Water	3,837.23	28.92	8.27	0.94%	61.22
8	Sewer	3,504.61	58.91	4.59	0.91%	75.68
O	Sewei	3,304.01	50.71	4.07	0.7170	75.00
					Estimated	
	Bradfield Farms/Fairfield	Average		Usage Charge	WSIC / SSIC	
	Harbour/Treasure Cove	Usage	Base Charge	per 1000 Gal.	%	Total
10	Water	4,139.65	17.30	4.20	0.27%	34.78
11	Sewer	-	53.91	-	0.93%	54.41
	Avorago Ril	1 at Proposed E	Patas Pasidantia	ol Customor		
Average Bill at Proposed Rates - Residential Customer Estimated						
		Average		Usage Charge	WSIC / SSIC	
	CWSNC Uniform	Usage	Base Charge	per 1000 Gal.	%	Total
12	Water	3,837.23	31.00	9.70	0.00%	68.22
14	Sewer	3,504.61	64.09	5.77	0.00%	84.31
					Estimated	
	Bradfield Farms/Fairfield	Average		Usage Charge	WSIC / SSIC	
	Harbour/Treasure Cove	Usage	Base Charge	per 1000 Gal.	0/0	Total
16	Water	4,139.65	22.10	5.61	0.00%	45.32
17	Sewer	-	61.75	-	0.00%	61.75

Average Usage - Residential Customer

DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of Application by Carolina Water Service, Inc. of North Carolina for Authority to Adjust and Increase Rates and Charges for Water and Sewer Utility Service in All Service Areas of North Carolina

APPLICATION FOR A GENERAL INCREASE IN RATES

Appendix 7
Schedule F-1 and F-2
Current and Proposed Tariffs

Schedule F-1 Page 1 of 18

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

ALL OF ITS SERVICE AREAS IN NORTH CAROLINA

(excluding Fairfield Harbour Service Area, Treasure Cove, Register Place
Estates, North Hills, Glen Arbor/North Bend, Bradfield Farms, Silverton,
Woodland Farms, and Larkhaven Subdivisions, and Hawthorne at the Green
Apartments

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	28.92
1" meter	\$	72.30
1 1/2" meter	\$	144.60
2" meter	\$	231.36
3" meter	\$	433.80
4" meter	\$	723.00
6" meter	\$1	,446.00
Usage Charge: A. Treated Water/1,000 gallons	\$	8.27
B. Untreated Water/1,000 gallons (Brandywine Bay Irrigation Water)	\$	4.23

Schedule F-1 Page 2 of 18

C. Purchased Water for Resale, per 1,000 gallons:

Service Area	Bulk Provider	
Carolina Forest	Montgomery County	\$ 3.19
High Vista Estates	City of Hendersonville	\$ 3.40
Riverbend	Town of Franklin	\$ 7.50
Riverpointe	Charlotte Water	\$ 6.74
Whispering Pines	Town of Southern Pines	\$ 3.38
White Oak Plantation/		
Lee Forest	Johnston County	\$ 2.85
Winston Plantation	Johnston County	\$ 2.85
Winston Point	Johnston County	\$ 2.85
Woodrun	Montgomery County	\$ 3.19
Yorktown	City of Winston Salem	\$ 5.79
Zemosa Acres	City of Concord	\$ 5.41
Carolina Trace	City of Sanford	\$ 2.21

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

When because of the method of water line installation utilized by the developer or owner, it is impractical to meter each unit or other structure separately, the following will apply:

Sugar Mountain Service Area:

Where service to multiple units or other structures is provided through a single meter, the average usage for each unit or structure served by that meter will be calculated. Each unit or structure will be billed based upon that average usage plus the base monthly charge for a <1" meter.

Mount Mitchell Service Area:

Service will be billed based upon the Commission-approved monthly flat rate.

Monthly Flat Rate Service: (Billed in Arrears) Availability Rate: (Semiannual)	\$ 58.54
Applicable only to property owners in Carolina Forest and Woodrun Subdivisions in Montgomery County	\$ 27.15
Availability Rate: (Monthly)	
Applicable only to property owners in Linville Ridge Subdivision	\$ 13.60

	Schedule F-1 Page 3 of 18
Availability Rate: (Monthly rate, billed semiannually)	
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$10.05
Availability Rate: (Monthly rate, billed quarterly))	
Applicable only to property owners in Connestee Falls	\$ 5.30
Meter Testing Fee: 1/	\$20.00
New Water Customer Charge:	\$27.00
Reconnection Charge: 2/	
If water service is cut off by utility for good cause If water service is discontinued at customer's request	\$42.00 \$42.00
Reconnection Charge: 3/(Flat-rate water customers)	
If water service is cut off by utility for good cause	Actual Cost
Management Fee: (in the following subdivisions only)	
(Per connection)	
Wolf Laurel	\$150.00
Covington Cross Subdivision (Phases 1 & 2)	\$100.00
Oversizing Fee: (in the following subdivision only)	
(One-time charge per single-family equivalent) Winghurst	\$400.00
Meter Fee:	
For <1" meters For meters 1" or larger	\$ 50.00 Actual Cost
Irrigation Meter Installation:	Actual Cost

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A.	Base	Facility	Charge:

	zaco i acimiy onango.		
Residenti	al (zero usage)	\$	58.91
Commerc	ial (based on meter size with zero usage)		
< 1" mete 1" meter 1 1/2" me 2" meter 3" meter 4" meter 6" meter		\$ \$ \$1	58.91 147.28 294.55 471.28 883.65 ,472.75 ,945.50
B.	Usage charge, per 1,000 gallons	\$	4.59

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

Monthly Metered Purchased Sewer Service:

Collection Charge (Residen	itial and Commercial)	\$	41.24
Usage charge, per 1,000 ga (based on purchased water			
Service Area Lee Forest/Winston Pt. Kings Grant College Park	Bulk Provider White Oak Plantation/ Johnston County Two Rivers Utilities Town of Dallas	\$ \$ \$	6.15 3.98 7.33
Monthly Flat Rate Service:		\$	73.73
Multi-residential customers meter shall be charged the	who are served by a master flat rate per unit.	\$	73.73

		chedule F-1 age 5 of 18
Mt. Carmel Subdivision Service Area:		
Monthly Base Facility Charge	\$	7.29
Monthly Collection Charge (Residential and Commercial)	\$	41.24
Usage Charge, per 1,000 gallons (based on metered water from the water supplier)	\$	6.32
Regalwood and White Oak Estates Subdivision Service Area:		
Monthly Flat Rate Sewer Service Residential Service White Oak High School Child Castle Daycare Pantry		73.73 2,187.33 280.41 153.76
Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, Highland Shores Subdivision:	an	<u>d</u>
Monthly Sewer Rates:		
Residential Collection charge/dwelling unit Treatment charge/dwelling unit Total monthly flat rate/dwelling unit	\$ \$ \$	41.24 90.00 131.24
Commercial and Other:		
Minimum monthly collection and treatment charge	\$	131.24
Monthly collection and treatment charge for customers who do not take water service	\$	131.24
Treatment charge per dwelling unit		
Small (less than 2,500 gallons per month) Medium (2,500 to 10,000 gallons per month) Large (over 10,000 gallons per month)	\$ \$ \$	103.00 182.00 286.00
Collection Charge (per 1,000 gallons)	\$	13.93

	-	chedule F-1 age 6 of 18
The Ridges at Mountain Harbour:		
Monthly Sewer Rates:		
Collection charge (Residential and Commercial) Treatment charge (Residential and Commercial)	\$	41.24
< 1" meter 2" meter	\$ \$	18.42 147.36
2 meter	Ф	147.30
Availability Rate: (Monthly rate, billed semiannually)		
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$	10.20
Availability Rate: (Monthly rate, billed quarterly)		
Applicable only to property owners in Connestee Falls	\$	5.75
New Sewer Customer Charge: 4/	\$	27.00
Reconnection Charge: 5/		
If sewer service is cut off by utility for good cause:	Ac	tual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

<u>Billing Frequency</u>: Bills shall be rendered monthly in all service areas, except for Mt. Carmel, which will be billed bimonthly.

Availability rates will be billed quarterly in advance for Connestee Falls, semiannually in advance for Carolina Forest, Woodrun, and Fairfield Sapphire Valley, and monthly for Linville Ridge.

<u>Finance Charge for Late Payment</u>: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

- ^{1/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.
- ^{2/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.
- ^{3/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.
- ^{4/} This charge shall be waived if customer is also a water customer within the same service area.
- ^{5/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

\$ 500.00

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

TREASURE COVE, REGISTER PLACE ESTATES, NORTH HILLS, GLEN ARBOR/NORTH BEND SUBDIVISIONS, FAIRFIELD HARBOUR SERVICE AREA, BRADFIELD FARMS SUBDIVISION, LARKHAVEN SUBDIVISION, SILVERTON, AND WOODLAND FARMS SUBDIVISIONS, AND HAWTHORNE AT THE GREEN APARTMENTS

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

Register Place Estates

< 1" meter 1" meter 1 1/2" meter 2" meter	\$ 4 \$ 8	7.30 3.25 6.50 88.40
Usage Charge, per 1,000 gallons	\$	4.20
Availability Rate: (Monthly rate, billed semiannually)		
Applicable only to property owners in Fairfield Harbour Service Area	\$	3.55
Connection Charge:		
Treasure Cove Subdivision North Hills Subdivision Glen Arbor/North Bend Subdivision	\$ \$ 1 \$	0.00 100.00 0.00

Fairfield Harbor: 1/	
All Areas Except Harbor Pointe II Subdivision	
Recoupment of capital fees per tap Connection charge per tap	\$ 335.00 \$ 140.00
Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989	
Recoupment of capital fee per tap Connection charge per tap	\$ 650.00 \$ 320.00
Bradfield Farms:	
Connection charge per tap	None
Meter Testing Fee: 2/	\$ 20.00
New Water Customer Charge:	\$ 27.00
Reconnection Charge: 3/	
If water service is cut off by utility for good cause If water service is discontinued at customer's request	\$ 42.00 \$ 42.00
New Meter Charge:	Actual Cost
Irrigation Meter Installation:	Actual Cost
SEWER RATES AND CHARGES	
Monthly Sewer Service:	
Residential:	
Flat Rate, per dwelling unit Bulk Flat Rate, per REU	\$ 53.91 \$ 53.91
Commercial and Other:	
Monthly Flat Rate (Customers who do not take water service)	\$ 53.91

Monthly Metered Rates (based on meter size with zero usage)

<1" meter	\$ 44.62
1" meter	\$ 111.55
1 1/2" meter	\$ 223.10
2" meter	\$ 356.96

Usage Charge, per 1,000 gallons \$ 2.25

Bulk Sewer Service for Hawthorne at the Green Apartments: 4/

Bulk Flat Rate, per REU \$ 53.91

(To be collected from Hawthorne and delivered to Carolina Water Service, Inc. of North Carolina for treatment of the Hawthorne wastewater pursuant to Docket No. W-218, Sub 291)

<u>Availability Rate</u>: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area

\$ 2.85

Connection Charge

Fairfield Harbour: 1/

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$ 735.00
Connection charge per tap	\$ 140.00

<u>Harbor Pointe Subdivision and any area where mains</u> <u>have been installed after</u> July 24, 1989

Recoupment of capital fee per tap	\$2,215.00
Connection charge per tap	\$ 310.00

Bradfield Farms:

Connection charge per tap None

New Sewer Customer Charge: 5/ \$ 27.00

Reconnection Charge: 6/

If sewer service is cut off by utility for good cause:

Actual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency:

Bills shall be monthly for service

in arrears. Availability billings semiannually in advance.

<u>Finance Charge for Late Payment</u>: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

- ^{1/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.
- ^{2/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.
- ^{3/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.
- ^{4/} Each Apartment building will be considered 92.42% occupied on an ongoing basis for billing purposes as soon as the certificate of occupancy is issued for that apartment building.

- ^{5/} This charge shall be waived if customer is also a water customer within the same service area.
- ^{6/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 364, on this the 31st day of March, 2020.

SCHEDULE OF CONNECTION FEES

FOR WATER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: 1/

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent) \$ 100.00 Plant Modification Fee (PMF), per SFE \$ 400.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>		CC		<u>PMF</u>
Abington	\$	0.00	\$	0.00
Abington, Phase 14	\$	0.00	\$	0.00
Amherst	\$	250.00	\$	0.00
Bent Creek	\$	0.00	\$	0.00
Blue Mountain at Wolf Laurel	\$	925.00	\$	0.00
Buffalo Creek, Phase I, II, III, IV	\$	825.00	\$	0.00
Carolina Forest	\$	0.00	\$	0.00
Chapel Hills	\$	150.00	\$	400.00
Eagle Crossing	\$	0.00	\$	0.00
Elk River Development	\$1	,000.00	\$	0.00
Forest Brook/Old Lamp Place	\$	0.00	\$\$\$\$\$\$\$\$\$\$\$\$	0.00
Harbour	\$ \$ \$ \$ \$ \$ \$	75.00	\$	0.00
Hestron Park	\$	0.00	\$	0.00
Hound Ears	\$	300.00	\$	0.00
Kings Grant/Willow Run	\$	0.00	\$	0.00
Lemmond Acres	\$	0.00	\$	0.00
Linville Ridge	\$	400.00	\$ \$	0.00
Monterrey (Monterrey LLC)	\$	0.00	\$	0.00
Quail Ridge	\$	750.00	\$	0.00
Queens Harbour/Yachtsman	\$	0.00	\$	0.00
Riverpointe	\$	300.00	\$	0.00
Riverpointe (Simonini Bldrs.)	\$	0.00	\$	0.00
Riverwood, Phase 6E (Johnston County)	\$	825.00	\$	0.00
Saddlewood/Oak Hollow (Summey Bldrs.)	\$	0.00	\$	0.00

<u>Subdivision</u>	<u>CC</u>	<u>F</u>	<u>PMF</u>
Sherwood Forest	\$ 950.00	\$	0.00
Ski Country	\$ 100.00	\$	0.00
The Ridges at Mountain Harbour	\$2,500.00	\$	0.00
White Oak Plantation	\$ 0.00	\$	0.00
Wildlife Bay	\$ 870.00	\$	0.00
Willowbrook	\$ 0.00	\$	0.00
Winston Plantation	\$1,100.00	\$	0.00
Winston Pointe, Phase 1A	\$1,125.00	\$	0.00
Wolf Laurel	\$ 925.00	\$	0.00
Woodrun	\$ 0.00	\$	0.00
Woodside Falls	\$ 500.00	\$	0.00

Other Connection Fees:

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

Amber Acres, Amber Acres North, Amber Ridge, Ashley Hills North, Bishop Pointe, Carriage Manor, Country Crossing, Covington Cross, Heather Glen, Hidden Hollow, Jordan Woods, Lindsey Point, Neuse Woods, Oakes Plantation, Randsdell Forest, Rutledge Landing, Sandy Trails, Stewart's Ridge, Tuckahoe, Wilder's Village and Forest Hill Subdivisions

Connection Charge:

A. 5/8" meter \$ 500.00

B. All other meter sizes Actual cost of meter and installation

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

Subdivision	<u>CC</u>
Lindsey Point Subdivision Amber Acres North, Sections II & IV	\$ 0.00 \$ 570.00
Fairfield Mountain/Apple Valley	Ψ 37 0.00
(a.ka.a Rumbing Bald) Service Area	\$ 500.00
Highland Shores Subdivision	\$ 500.00
Laurel Mountain Estates	\$ 0.00
Carolina Trace	\$ 605.00
Connestee Falls	\$ 600.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XI, Holly Forest XIV, Holly Forest XV, Whisper Lake I, Whisper Lake II, Whisper Lake III, Deer Run, Lonesome Valley Phases I and II, and Chattooga Ridge

Recoupment of Capital Fee (RCF) 2/ \$ 0.00 Connection charge \$ 400.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision	<u>CC</u>	<u>RCF</u>
Holly Forest XI	\$ 400.00	\$2,400.00
Holly Forest XIV	\$ 400.00	\$ 250.00
Holly Forest XV	\$ 400.00	\$ 500.00
Whispering Lake Phase I	\$ 400.00	\$1,250.00
Whispering Lake Phases II and III	\$ 400.00	\$2,450.00
Deer Run	\$ 400.00	\$1,900.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00
Chattooga Ridge	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 380, on this the 19th day of October, 2020.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: 1/

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent) \$ 100.00 Plant Modification Fee (PMF), per SFE \$1,000.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amber Acres North (Phases II & IV)	\$ 815.00	\$ 0.00
Ashley Hills	\$ 0.00	\$ 0.00
Amherst	\$ 500.00	\$ 0.00 \$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Brandywine Bay	\$ 100.00	\$1,456.00
Camp Morehead by the Sea	\$ 100.00	\$1,456.00
Elk River Development	\$1,200.00	\$ 0.00
Hammock Place	\$ 100.00	\$1,456.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 30.00	\$ 0.00
Independent/Hemby Acres/Beacon Hills	\$ 0.00	\$ 0.00
(Griffin Bldrs.)		
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Kynwood	\$ 0.00	\$ 0.00
Mt. Carmel/Section 5A	\$ 500.00	\$ 0.00
Queens Harbor/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Steeplechase (Spartabrook)	\$ 0.00	\$ 0.00
The Ridges at Mountain Harbour	\$2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00
Willowbrook	\$ 0.00	\$ 0.00

Willowbrook (Phase 3)	\$	0.00	\$ 0.00
Winston pointe (Phase 1A)	\$1,4	400.00	\$ 0.00
Woodside Falls	\$	0.00	\$ 0.00

Other Connection Fees:

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision

Carolina Pines

Residential \$1,350.00 per unit (including single-family homes, condominiums, apartments, and mobile homes)

Hotels \$750.00 per unit

Nonresidential \$3.57 per gallon of daily design of discharge

or \$900.00 per unit, whichever is greater

<u>Subdivision</u>	<u>CC</u>
Fairfield Mountain/Apply Valley (a.k.a. Rumbling Bald)	
Service Area	\$ 550.00
Highland Shores	\$ 550.00
Carolina Trace	\$ 533.00
Connestee Falls	\$ 400.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XIV, Holly Forest XV, Deer Run, and Lonesome Valley Phases I and II

Recoupmen	nt of Capital Fe	e (RCF) ²/	\$	0.00
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Connection charge \$ 550.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

Subdivision	<u>CC</u>	<u>RCF</u>
Holly Forest XIV	\$ 550.00	\$1,650.00
Holly Forest XV	\$ 550.00	\$ 475.00
Deer Run	\$ 550.00	\$1,650.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

² The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

Schedule F-2 Page 1 of 18

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

ALL OF ITS SERVICE AREAS IN NORTH CAROLINA

(excluding Fairfield Harbour Service Area, Treasure Cove, Register Place
Estates, North Hills, Glen Arbor/North Bend, Bradfield Farms, Silverton,
Woodland Farms, and Larkhaven (Sewer) Subdivisions, and Hawthorne at the
Green Apartments)

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Base Facility Charge (based on meter size with zero usage)

< 1" meter	\$	31.00
1" meter	\$	77.50
1 1/2" meter	\$	155.00
2" meter	\$	248.00
3" meter	\$	465.00
4" meter	\$	775.00
6" meter	\$1	,550.00
Haaga Charga:		
<u>Usage Charge</u> : A. Treated Water/1,000 gallons	\$	9.70
A. Treated Water/1,000 gallons	Ψ	9.70
B. Untreated Water/1,000 gallons (Brandywine Bay Irrigation Water)	\$	4.96

C. Purchased Water for Resale, per 1,000 gallons:

Service Area	Bulk Provider	
Carolina Forest	Montgomery County	\$ 3.19
Eastgate & Tanglewood	Faytetteville PWC	\$ 5.64
South		
High Vista Estates	City of Hendersonville	\$ 3.75
Riverbend	Town of Franklin	\$ 7.80
Riverpointe	Charlotte Water	\$ 6.74
Whispering Pines	Town of Southern Pines	\$ 3.38
White Oak Plantation/		
Lee Forest	Johnston County	\$ 3.02
Winston Plantation	Johnston County	\$ 3.02
Winston Point	Johnston County	\$ 3.02
Willowbrook	Johnston County	
Woodrun	Montgomery County	\$ 3.19
Yorktown	City of Winston Salem	\$ 5.79
Zemosa Acres	City of Concord	\$ 5.41
Carolina Trace	City of Sanford	\$ 2.21

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

When because of the method of water line installation utilized by the developer or owner, it is impractical to meter each unit or other structure separately, the following will apply:

Sugar Mountain Service Area:

Where service to multiple units or other structures is provided through a single meter, the average usage for each unit or structure served by that meter will be calculated. Each unit or structure will be billed based upon that average usage plus the base monthly charge for a <1" meter.

Mount Mitchell Service Area:

Service will be billed based upon the Commission-approved monthly flat rate.

Monthly Flat Rate Service: (Billed in Arrears)	\$ 65.23
Availability Rate: (Semiannual)	
Applicable only to property owners in Carolina Forest	
and Woodrun Subdivisions in Montgomery County	\$ 27.15

Availability Rate: (Monthly)

Applicable only to property owners in Linville Ridge Subdivision

	Schedule F-2 Page 3 of 18
Availability Rate: (Monthly rate, billed semiannually)	
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$10.05
Availability Rate: (Monthly rate, billed quarterly))	
Applicable only to property owners in Connestee Falls	\$ 5.30
Meter Testing Fee: 1/	\$20.00
New Water Customer Charge:	\$27.00
Reconnection Charge: 2/	
If water service is cut off by utility for good cause If water service is discontinued at customer's request	\$42.00 \$42.00
Reconnection Charge: 3/ (Flat-rate water customers)	
If water service is cut off by utility for good cause	Actual Cost
Management Fee: (in the following subdivisions only) (Per connection)	
Wolf Laurel	\$150.00
Covington Cross Subdivision (Phases 1 & 2)	\$100.00
Oversizing Fee: (in the following subdivision only)	
(One-time charge per single-family equivalent) Winghurst	\$400.00
Meter Fee:	
For <1" meters For meters 1" or larger	\$ 50.00 Actual Cost
Irrigation Meter Installation:	Actual Cost

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A. Base Facility Charge:

Residential (zero usage)	\$	64.09
Commercial (based on meter size with zero usage)		
< 1" meter	\$	64.09
1" meter	\$	160.23
1 1/2" meter	\$	320.45
2" meter	\$	512.72
3" meter	\$	961.35
4" meter	\$1	,602.25
6" meter		3,204.50
B. Usage charge, per 1,000 gallons	\$	5.77

Commercial customers, including condominiums or other property owner associations who bill their members directly, shall have a separate account set up for each meter and each meter shall be billed separately based on the size of the meter and usage associated with the meter.

Monthly Metered Purchased Sewer Service:

Collection Charge (Residential and Commercial)		\$	44.87
Usage charge, per 1 (based on purchase	,000 gallons d water consumption)		
Service Area Lee Forest/Winston Pt. Kings Grant College Park	Bulk Provider White Oak Plantation/ Johnston County Two Rivers Utilities Town of Dallas	\$ \$ \$	6.15 4.18 7.44
Monthly Flat Rate Service:		\$	84.31
	tomers who are served by a master led the flat rate per unit.	\$	84.31

13.93

		chedule F-2 age 5 of 18
Mt. Carmel Subdivision Service Area:		
Monthly Base Facility Charge	\$	7.29
Monthly Collection Charge (Residential and Commercial)	\$	44.87
Usage Charge, per 1,000 gallons (based on metered water from the water supplier)	\$	6.32
Regalwood and White Oak Estates Subdivision Service Area:		
Monthly Flat Rate Sewer Service Residential Service White Oak High School Child Castle Daycare Pantry	-	84.31 ,283.50 292.74 160.52
Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area Highland Shores Subdivision:	ı, and	<u>d</u>
Monthly Sewer Rates:		
Residential Collection charge/dwelling unit Treatment charge/dwelling unit Total monthly flat rate/dwelling unit	\$ \$ \$	44.87 90.00 134.87
Commercial and Other:		
Minimum monthly collection and treatment charge	\$	134.87
Monthly collection and treatment charge for customers who do not take water service	\$	134.87
Treatment charge per dwelling unit		
Small (less than 2,500 gallons per month) Medium (2,500 to 10,000 gallons per month) Large (over 10,000 gallons per month)	\$ \$ \$	103.00 182.00 286.00

Collection Charge (per 1,000 gallons)

	Schedule F-2 Page 6 of 18	
The Ridges at Mountain Harbour:		
Monthly Sewer Rates:		
Collection charge (Residential and Commercial) Treatment charge (Residential and Commercial)	\$	44.87
< 1" meter 2" meter	\$ \$	16.95 135.60
z meter	Ф	133.00
Availability Rate: (Monthly rate, billed semiannually)		
Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$	10.20
Availability Rate: (Monthly rate, billed quarterly)		
Applicable only to property owners in Connestee Falls	\$	5.75
New Sewer Customer Charge: 4/	\$	27.00
Reconnection Charge: 5/		
If sewer service is cut off by utility for good cause:	Ac	ctual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency: Bills shall be rendered monthly in

all service areas, except for Mt. Carmel, which will be billed

bimonthly.

Availability rates will be billed quarterly in advance for Connestee Falls, semiannually in advance for Carolina Forest, Woodrun, and Fairfield Sapphire Valley, and monthly for Linville

Ridge.

Finance Charge for Late Payment:

1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Notes:

- ^{1/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.
- ^{2/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.
- ^{3/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.
- ^{4/} This charge shall be waived if customer is also a water customer within the same service area.
- ^{5/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 384, on this the _____ day of _____, 20XX.

0.00

0.00

\$ 100.00

\$ 500.00

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

for providing water and sewer utility service

in

TREASURE COVE, REGISTER PLACE ESTATES, NORTH HILLS, GLEN ARBOR/NORTH BEND SUBDIVISIONS, FAIRFIELD HARBOUR SERVICE AREA, BRADFIELD FARMS SUBDIVISION, LARKHAVEN (SEWER)
SUBDIVISION, SILVERTON, AND WOODLAND FARMS SUBDIVISIONS, AND HAWTHORNE AT THE GREEN APARTMENTS

WATER RATES AND CHARGES

Monthly Metered Water Service (Residential and Commercial):

Treasure Cove Subdivision

Glen Arbor/North Bend Subdivision

North Hills Subdivision

Register Place Estates

Base Facility Charge (based on meter size with zero usage)

< 1" meter 1" meter 1 1/2" meter 2" meter	\$ 5 \$11	2.10 5.25 0.50 6.80
Usage Charge, per 1,000 gallons	\$	5.61
Availability Rate: (Monthly rate, billed semiannually)		
Applicable only to property owners in Fairfield Harbour Service Area	\$	3.55
Connection Charge:		

Fairfield Harbor: 1/	
All Areas Except Harbor Pointe II Subdivision	
Recoupment of capital fees per tap Connection charge per tap	\$ 335.00 \$ 140.00
Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989	
Recoupment of capital fee per tap Connection charge per tap	\$ 650.00 \$ 320.00
Bradfield Farms:	
Connection charge per tap	None
Meter Testing Fee: 2/	\$ 20.00
New Water Customer Charge:	\$ 27.00
Reconnection Charge: 3/	
If water service is cut off by utility for good cause If water service is discontinued at customer's request	\$ 42.00 \$ 42.00
New Meter Charge:	Actual Cost
Irrigation Meter Installation:	Actual Cost
SEWER RATES AND CHARGES	
Monthly Sewer Service:	
Residential:	
Flat Rate, per dwelling unit Bulk Flat Rate, per REU	\$ 61.75 \$ 61.75
Commercial and Other:	
Monthly Flat Rate (Customers who do not take water service)	\$ 61.75

Monthly Metered Rates (based on meter size with zero usage)

Usage Charge, per 1,000 gallons

<1" meter	\$ 51.11
1" meter	\$ 127.77
1 1/2" meter	\$ 255.54
2" meter	\$ 408.87

Bulk Sewer Service for Hawthorne at the Green Apartments: 4/

Bulk Flat Rate, per REU

\$ 61.75

2.54

(To be collected from Hawthorne and delivered to Carolina Water Service, Inc. of North Carolina for treatment of the Hawthorne wastewater pursuant to Docket No. W-218, Sub 291)

<u>Availability Rate</u>: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area

\$ 2.85

Connection Charge

Fairfield Harbour: 1/

All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$ 735.00
Connection charge per tap	\$ 140.00

Harbor Pointe Subdivision and any area where mains have been installed after July 24, 1989

Recoupment of capital fee per tap	\$2,215.00
Connection charge per tap	\$ 310.00

Bradfield Farms:

Connection charge per tap None

New Sewer Customer Charge: 5/ \$ 27.00

Reconnection Charge: 6/

If sewer service is cut off by utility for good cause:

Actual Cost

MISCELLANEOUS UTILITY MATTERS

Charge for processing NSF Checks: \$ 25.00

Bills Due: On billing date

Bills Past Due: 21 days after billing date

Billing Frequency:

Bills shall be monthly for service

in arrears. Availability billings semiannually in advance.

Finance Charge for Late Payment: 1% per month will be applied to

the unpaid balance of all bills still past due 25 days after billing date.

Notes:

^{1/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

- ^{2/} If a customer requests a test of a water meter more frequently than once in a 24-month period, the Company will collect a \$20.00 service charge to defray the cost of the test. If the meter is found to register in excess of the prescribed accuracy limits, the meter testing charge will be waived. If the meter is found to register accurately or below prescribed accuracy limits, the charge shall be retained by the Company. Regardless of the test results, customers may request a meter test once in a 24-month period without charge.
- ^{3/} Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.
- ^{4/} Each Apartment building will be considered 92.42% occupied on an ongoing basis for billing purposes as soon as the certificate of occupancy is issued for that apartment building.

- ^{5/} This charge shall be waived if customer is also a water customer within the same service area.
- ^{6/} The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice. This charge will be waived if customer also receives water service from Carolina Water Service within the same service area. Customers who request to be reconnected within nine months of disconnection at the same address shall be charged the base facility charge for the service period they were disconnected.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 384, on this the _____ day of _____, 20XX.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA SCHEDULE OF CONNECTION FEES

FOR WATER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: 1/

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent) \$ 100.00 Plant Modification Fee (PMF), per SFE \$ 400.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

Subdivision		CC		<u>PMF</u>
Abington	\$	0.00	\$	0.00
Abington, Phase 14	\$	0.00	\$	0.00
Amherst	\$	250.00	\$	0.00
Bent Creek	\$	0.00	\$	0.00
Blue Mountain at Wolf Laurel	\$	925.00	\$	0.00
Buffalo Creek, Phase I, II, III, IV	\$	825.00	\$	0.00
Carolina Forest	\$	0.00	\$	0.00
Chapel Hills	\$	150.00	\$	400.00
Eagle Crossing	\$	0.00	\$	0.00
Elk River Development	\$1	,000.00	\$	0.00
Forest Brook/Old Lamp Place	\$	0.00	\$	0.00
Harbour	\$	75.00	\$	0.00
Hestron Park	\$ \$ \$ \$ \$ \$	0.00	\$	0.00
Hound Ears	\$	300.00	\$ \$	0.00
Kings Grant/Willow Run	\$	0.00	\$	0.00
Lemmond Acres	\$	0.00	\$	0.00
Linville Ridge	\$	400.00	\$	0.00
Monterrey (Monterrey LLC)	\$	0.00	\$	0.00
Quail Ridge	\$	750.00	\$	0.00
Queens Harbour/Yachtsman	\$	0.00	\$	0.00
Riverpointe	\$	300.00	\$ \$	0.00
Riverpointe (Simonini Bldrs.)	\$	0.00		0.00
Riverwood, Phase 6E (Johnston County)	\$	825.00	\$	0.00
Saddlewood/Oak Hollow (Summey Bldrs.)	\$	0.00	\$	0.00

<u>Subdivision</u>	CC	<u>F</u>	PMF
Sherwood Forest	\$ 950.00	\$	0.00
Ski Country	\$ 100.00	\$	0.00
The Ridges at Mountain Harbour	\$2,500.00	\$	0.00
White Oak Plantation	\$ 0.00	\$	0.00
Wildlife Bay	\$ 870.00	\$	0.00
Willowbrook	\$ 0.00	\$	0.00
Winston Plantation	\$1,100.00	\$	0.00
Winston Pointe, Phase 1A	\$1,125.00	\$	0.00
Wolf Laurel	\$ 925.00	\$	0.00
Woodrun	\$ 0.00	\$	0.00
Woodside Falls	\$ 500.00	\$	0.00

Other Connection Fees:

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

Amber Acres, Amber Acres North, Amber Ridge, Ashley Hills North, Bishop Pointe, Carriage Manor, Country Crossing, Covington Cross, Heather Glen, Hidden Hollow, Jordan Woods, Lindsey Point, Neuse Woods, Oakes Plantation, Randsdell Forest, Rutledge Landing, Sandy Trails, Stewart's Ridge, Tuckahoe, Wilder's Village and Forest Hill Subdivisions

Connection Charge:

A. 5/8" meter \$ 500.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

<u>Subdivision</u>	<u>CC</u>
Lindsey Point Subdivision Amber Acres North, Sections II & IV Fairfield Mountain/Apple Valley	\$ 0.00 \$ 570.00
(a.ka.a Rumbing Bald) Service Area Highland Shores Subdivision Laurel Mountain Estates Carolina Trace	\$ 500.00 \$ 500.00 \$ 0.00 \$ 605.00
Connestee Falls	\$ 600.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XI, Holly Forest XIV, Holly Forest XV, Whisper Lake I, Whisper Lake II, Whisper Lake III, Deer Run, Lonesome Valley Phases I and II, and Chattooga Ridge

Recoupment of Capital Fee (RCF) 2/	\$ 0.00
Connection charge	\$ 400.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision	<u>CC</u>	<u>RCF</u>
Holly Forest XI	\$ 400.00	\$2,400.00
Holly Forest XIV	\$ 400.00	\$ 250.00
Holly Forest XV	\$ 400.00	\$ 500.00
Whispering Lake Phase I	\$ 400.00	\$1,250.00
Whispering Lake Phases II and III	\$ 400.00	\$2,450.00
Deer Run	\$ 400.00	\$1,900.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00
Chattooga Ridge	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 384, on this the _____ day of _____, 20XX.

^{2/} The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: 1/

The following uniform connection fees apply unless specified differently by contract approved by and on file with the North Carolina Utilities Commission.

Connection Charge (CC), per SFE (Single-Family Equivalent) \$ 100.00 Plant Modification Fee (PMF), per SFE \$1,000.00

The systems where connection fees other than the uniform fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows. These fees are per SFE:

<u>Subdivision</u>	<u>CC</u>	<u>PMF</u>
Abington	\$ 0.00	\$ 0.00
Abington, Phase 14	\$ 0.00	\$ 0.00
Amber Acres North (Phases II & IV)	\$ 815.00	\$ 0.00
Ashley Hills	\$ 0.00	\$ 0.00
Amherst	\$ 500.00	\$ 0.00 \$ 0.00
Bent Creek	\$ 0.00	\$ 0.00
Brandywine Bay	\$ 100.00	\$1,456.00
Camp Morehead by the Sea	\$ 100.00	\$1,456.00
Elk River Development	\$1,200.00	\$ 0.00
Hammock Place	\$ 100.00	\$1,456.00
Hestron Park	\$ 0.00	\$ 0.00
Hound Ears	\$ 30.00	\$ 0.00
Independent/Hemby Acres/Beacon Hills	\$ 0.00	\$ 0.00
(Griffin Bldrs.)		
Kings Grant/Willow Run	\$ 0.00	\$ 0.00
Kynwood	\$ 0.00	\$ 0.00
Mt. Carmel/Section 5A	\$ 500.00	\$ 0.00
Queens Harbor/Yachtsman	\$ 0.00	\$ 0.00
Riverpointe	\$ 300.00	\$ 0.00
Riverpointe (Simonini Bldrs.)	\$ 0.00	\$ 0.00
Steeplechase (Spartabrook)	\$ 0.00	\$ 0.00
The Ridges at Mountain Harbour	\$2,500.00	\$ 0.00
White Oak Plantation	\$ 0.00	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00
Willowbrook	\$ 0.00	\$ 0.00

Willowbrook (Phase 3)	\$ 0.00	\$ 0.00
Winston pointe (Phase 1A)	\$1,400.00	\$ 0.00
Woodside Falls	\$ 0.00	\$ 0.00

Other Connection Fees:

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows.

Subdivision

Cubdivision

Carolina Pines

Residential \$1,350.00 per unit (including single-family

homes, condominiums, apartments, and

mobile homes)

Hotels \$750.00 per unit

Nonresidential \$3.57 per gallon of daily design of discharge

or

\$900.00 per unit, whichever is greater

Subdivision	<u>CC</u>
Fairfield Mountain/Apply Valley (a.k.a. Rumbling Bald)	
Service Area	\$ 550.00
Highland Shores	\$ 550.00
Carolina Trace	\$ 533.00
Connestee Falls	\$ 400.00

The following connection fees apply unless specified differently by contract approved and/or filed with the North Carolina Utilities Commission.

All Areas Except Holly Forest XIV, Holly Forest XV, Deer Run, and Lonesome Valley Phases I and II

Recoupment of Capital Fee (RCF) 2/ \$ 0.00

Connection charge \$ 550.00

The systems where other connection fees have been approved and/or allowed to become effective by the North Carolina Utilities Commission are as follows:

Subdivision	CC	<u>RCF</u>
Holly Forest XIV	\$ 550.00	\$1,650.00
Holly Forest XV	\$ 550.00	\$ 475.00
Deer Run	\$ 550.00	\$1,650.00
Lonesome Valley Phases I and II	\$ 0.00	\$ 0.00

^{1/} These fees are only applicable one time, when the unit is initially connected to the system.

Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-354, Sub 384, on this the _____ day of _____, 20XX.

² The recoupment of capital portion of the connection charges shall be due and payable at such time as the main water and sewer lines are installed in front of each lot, and the tap-on fee for water and sewer shall be payable upon request by the owner of each lot to be connected to the water and sewer lines. With written consent of the company, payment of the recoupment capital portion of the connection charge may be made payable over five-year period following the installation of the water and sewer mains in front of each lot, payment to be made in such a manner and in such installments as agreed upon between lot owner and the company, together with interest on the balance of the unpaid recoupment of capital fee from said time until payment in full at the rate of 6% per annum.

DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of
Application by Carolina Water Service, Inc.
of North Carolina for Authority to Adjust
and Increase Rates and Charges for
Water and Sewer Utility Service in All
Service Areas of North Carolina

APPLICATION FOR
A GENERAL INCREASE
IN RATES

Appendix 8
Schedule G
List of Counties Served with Water and Sewer

Carolina Water Service, Inc. of North Carolina W-354, Sub 384 Test Year: March 31, 2021 Docket No. W-354, Sub 384 Appendix 8 Schedule G Page 1 of 1

Counties in which Water and Sewer service is provided:

<u>County</u>	<u>Water</u>	Sewer
Alleghany	W	
Ashe	W	
Avery	W	S
Buncome	W	S
Cabarrus	W	
Caldwell	W	
Carteret	W	S
Cherokee	W	S
Clay	W	S
Craven	W	S
Cumberland	W	
Currituck		S
Dare		S
Durham	W	
Forsyth	W	S
Franklin	W	
Gaston	W	S
Henderson	W	
Iredell	W	S
Jackson	W	S
Johnston	W	S
Lee	W	S
Macon	W	
Madison	W	S
McDowell	W	
Mecklenburg	W	S
Montgomery	W	
Moore	W	
Nash	W	
New Hanover	W	
Onslow		S
Pender	W	S
Rutherford	W	S
Transylvania	W	S
Union	W	S
Wake	W	S
Watauga	W	S
Yancey	W	S

DOCKET NO. W-354, SUB 384

Carolina Water Service, Inc. of North Carolina

In the Matter of
Application by Carolina Water Service, Inc.
of North Carolina for Authority to Adjust
and Increase Rates and Charges for
Water and Sewer Utility Service in All
Service Areas of North Carolina

APPLICATION FOR
A GENERAL INCREASE
IN RATES

Appendix 9
Schedule H
WSIC/SSIC Three-Year Plan

Docket No. W-354, Sub 384

Appendix 9 Schedule H

Page 1 of 6

Carolina Water Service, Inc. of North Carolina W-354, Sub 384

Test Year: March 31, 2021

Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

			Statutory eligibility	Estimated In		WSIC/SSIC	Water/	Total Estimated	Total Estimated
Rate Group	Sub Name	Project and Description	section	Service Date	Year	Filing	Sewer	Water	Sewer
CWSNC Uniform	Bear Paw	NC - 2021 - Bear Paw - LS1 Replacement Converting Bear Paw LS #1 from a suction lift station to a submersible lift station. The existing station was identified after a condition assessment rated the lift station as poor/very poor in 3 of the 4 primary modes of failure (Mortality, Capacity, Level of Service, and Financial Efficiency)	62-133.12[d][4]	2/28/2021	2021	Jul-21	S		\$196,000
CWSNC Uniform	Fairfield Mtn	NC - 2021 - Fairfield Mtn - WWCS Relocation An aerial gravity sewer line required replacement due to future environmental risks associated with the aerial gravity main crossing the creek. Project consisted of 8 new manholes and directly bury of approximately 850 linear feet of 8" SDR-35 PVC pipe. Benefits include: 1. Minimizing direct environmental stream and lake impact, 2. Eliminate risk of failure due to flooding or other outside forces, 3. Balance cost of repair choice with previous factors.	62-133.12[d][2]	2/28/2021	2021	Jul-21	S		\$217,000
CWSNC Uniform	Sugar Mountain	NC - 2020 - Aeration Improvements - Sugar Mountain The Sugar Mountain WWTP is located in the mountains of North Carolina and serves approximately 1400 customers. The flow at this plant is permitted for 500K gpd and actual flows range from 200-250K gpd. A leak was detected in April and May of 2020 after the tank was drained and removed from service several times. Exact location of the leak isn't known, but CTR Coatings will be used to seal aeration basin and prevent future leaks. The aeration tank is 38' x 10' x 11'.	62-133.12[d][4]	4/30/2021	2021	Jul-21	S		\$203,000
CWSNC Uniform	Brandywine Bay	NC - 2021 - Brandywine Bay - Water Improvements Disinfectant Byproducts (TTHM and HAA5) exceed MCL limit for North Carolina. Moving system from free chlorine to chloramination to reduce or eliminate DBPs. Chloramination treatment includes hypochlorite and ammonia in place of free chlorine.	62-133.12[c][1]	5/31/2021	2021	Jul-21	w	\$182,000	
CWSNC Uniform	Hound Ears	NC - 2021 - Hound Ears - Water Main Replacement - 2,000 LF The operations team has noticed several leaks on the line and pipe condition issues on the 2" galvanized pipe between Cherry Road and Chestnut Road in the Hound Ears Community. The exact age of the pipe is unknown, but it was believed to be installed 40 or 50 years ago. Due to the age and condition of this pipe, CWSNC proposes replacing this waterline with 2" SDR13 PVC pipe with 300 psi rating.	62-133.12[c][1]	5/31/2021	2021	Jul-21	W	\$180,000	
вғ/ғн/тс	Fairfield Harbour	NC - 2021 - Fairfield Harbour - LS Replacements Converting dry can pump stations to submersible lift stations in the Fairfield Harbour community. LS #3, #7, #10 and #15 are a safety risk due to confined space entry permit requirement. Also, the lift stations were in need of replacement due to their condition and have been rated as poor/very poor in 2 of the 4 primary modes of failure (Mortality, Capacity, Level of Service, and Financial Efficiency).	62-133.12[d][4]	6/30/2021	2021	Jul-21	S		\$424,000
CWSNC Uniform CWSNC Uniform CWSNC Uniform CWSNC Uniform CWSNC Uniform CWSNC Uniform	Water Water Water Water Sewer Sewer	Well Meter Replacements Hydrant Replacements Distribution Main Replacements Chemical Feed Pumps Force Main Replacements Gravity Main Replacements	62-133.12[c][1] 62-133.12[c][1] 62-133.12[c][1] 62-133.12[c][2] 62-133.12[d][2] 62-133.12[d][2]	6/30/2021 6/30/2021	2021 2021 2021 2021 2021 2021 2021	Jul-21 Jul-21 Jul-21 Jul-21 Jul-21 Jul-21	W W W S S	\$8,400 \$11,000 \$6,500 \$4,400	\$3,000 \$16,000

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Carolina Water Service, Inc. of North Carolina W-354, Sub 384

Test Year: March 31, 2021

Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

			Statutory eligibility	Estimated In		WSIC/SSIC	Water/	Total Estimated	Total Estimated
Rate Group	Sub Name	Project and Description	section	Service Date	Year	Filing	Sewer	Water	Sewer
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][2]	6/30/2021	2021	Jul-21	S		\$5,500
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]		2021	Jul-21	S		\$78,000
BF/FH/TC		Well Meter Replacements	62-133.12[c][1]		2021	Jul-21	W	\$4,700	
BF/FH/TC		Hydrant Replacements	62-133.12[c][1]		2021	Jul-21	W	\$3,000	
BF/FH/TC		Distribution Main Replacements	62-133.12[c][1]		2021	Jul-21	W	\$6,500	
BF/FH/TC		Chemical Feed Pumps	62-133.12[c][2]		2021	Jul-21	W	\$600	
BF/FH/TC		Force Main Replacements	62-133.12[d][2]		2021	Jul-21	S		\$1,000
BF/FH/TC		Gravity Main Replacements	62-133.12[d][2]		2021	Jul-21	S		\$26,000
BF/FH/TC		Manhole Replacements	62-133.12[d][2]		2021	Jul-21	S		\$3,000
ВЕ/ЕН/ТС	Sewer	Pump and Motor Replacements This group of projects constitutes eligible WSIC/SSIC spend that is unplanned yet necessary to enable the provision of safe, reliable and efficient service to the benefit of the water or sewer system.	62-133.12[d][4]	6/30/2021	2021	Jul-21	s		\$23,000
		the provision of sale, reliable and efficient service to the benefit of the water of sewer system.							
CWSNC Uniform	Elk River	NC - 2020 - Elk River -Well 7 Rehab Addition of treatment system through softening: 1) installation of ion exchange system and 2) brine tank 3) new filter building, well pump, piping, electrical installation and backwash tank.	62-133.12[c][2]	7/31/2021	2022	Jan-22	W	\$481,000	
		, , , , , , , , , , , , , , , , , , , ,							
CWSNC Uniform	Hemby	NC - 2022 - Hemby - Sewer LS Replacement (#1, #2)	62-133.12[d][4]	8/31/2021	2022	Jan-22	s		\$799,000
		Convert the lift stations by constructing new wells out of the roadway, installing submersible pumps, a new valve vault with associated piping, upgraded electrical systems and rehabbing the manholes, as they will continue to be used as manholes only. The lift stations will be equipped with a manual transfer switch and portable generator hookup.							
CWSNC Uniform	Rutledge Landing	NC - 2021 - Rutledge Landing - Filters-Well 3 Rads The well 3 system requires additional treatment for radium and uranium removal to lower the levels below the Maximum Contaminant Level (MCL).	62-133.12[c][2]	9/30/2021	2022	Jan-22	W	\$390,000	
CWSNC Uniform	Sugar Mountain	NC - 2021 - Sugar Mountain - Piping and Chlorine Contact - Phase 1	62-133.12[d][2]	9/30/2021	2022	Jan-22	s		\$289,000
		CWSNC desires to replace the original chlorine contact tanks and dichlorination basins, which have become severely deteriorated and structurally unsound. These five (5) basins appear to have been relocated in the 1970s from an older treatment system. CWSNC has proposed replacing the basins using precast concrete tanks sized for the design flow.		7.7		,			,,
вғ/ғн/тс	Fairfield Harbour	NC - 2021 - Fairfield Harbour - Distribution Leak Detection / Repairs Contract work to identify leaks in water system.	62-133.12[c][1]	9/30/2021	2022	Jan-22	W	\$182,000	
		y							
CWSNC Uniform	Apple Valley	NC - 2021 - Apple Valley - Sewer LS Replacement - LS#1 The Lift station #1 within this community is a dry can station, which poses a hazard since it is a confined space. CWSNC desires to convert the lift stations by installing submersible pumps in the existing wet wells, a new valve vault with associated piping, upgraded electrical systems, and abandoning the old cannister-style lift stations. The Apple Valley Lift Station will be equipped with a manual transfer switch and portable generator hookup.	62-133.12[d][4]	9/30/2021	2022	Jan-22	S		\$587,000

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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
CWSNC Uniform		NC - 2021 - Sapphire Valley - Sewer LS Replacement - #41 The Lift station #41 within this community is a dry can station, which poses a hazard since it is a confined space. CWSNC desires to convert the lift stations by installing submersible pumps in the existing wet wells, a new valve vault with associated piping, upgraded electrical systems and abandoning the old cannister-style lift stations. The Sapphire Valley Lift Station will be equipped with an automatic transfer switch and permanent generator.	62-133.12[d][4]		2022	Jan-22	S		\$636,000
CWSNC Uniform	Carolina Trace	NC - 2021 - Carolina Trace - WWCS Improvements Review the CCTV data, evaluate the condition of each pipe section, make recommendations for repair/rehabilitation or operation & maintenance measures, and prepare construction cost estimates. Repair and rehabilitate based on recommendations.	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$456,000
CWSNC Uniform	Connestee Falls	NC - 2021 - Connestee Falls - WWC5 Improvements (Rehab - Clean, CCTV, CIPP, Replacement) Review the CCTV data, evaluate the condition of each pipe section, make recommendations for repair/rehabilitation or operation & maintenance measures, and prepare construction cost estimates. Repair and rehabilitate based on recommendations.	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$291,000
CWSNC Uniform	Bear Paw	NC - 2021 - Bear Paw - Sewer LS Replacement - LS #3 The Lift station #3 within this community is a dry can station, which poses a hazard since it is a confined space. CWSNC desires to convert the lift stations by: installing submersible pumps in the existing wet wells, a new valve vault with associated piping, upgraded electrical systems and abandoning the old cannister-style lift stations. The Bear Paw Lift Station will be equipped with a manual transfer switch and portable generator hookup.	62-133.12[d][4]	12/31/2021	2022	Jan-22	S		\$605,000
CWSNC Uniform	Sapphire Valley	NC - 2021 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement) Review the CCTV data, evaluate the condition of each pipe section, make recommendations for repair/rehabilitation or operation & maintenance measures, and prepare construction cost estimates. Repair and rehabilitate based on recommendations.	62-133.12[d][2]	12/31/2021	2022	Jan-22	s		\$208,000
CWSNC Uniform	Abington	NC - 2020 - Abington - Abington Sewer Collection Rehab CWSNC desires to replace approximately 1,100 linear feet (LF) of existing 8" PVC sanitary sewer line approximately 30 LF away from the existing creek banks and abandon/remove the existing sewer line in multiple locations that is running within the creek. The new sewer corridor would run parallel to the existing sewer easements far enough from any future erosion impacts.	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$340,000
CWSNC Uniform	Hemby	NC - 2022 - Hemby Acres - Replace old or broken clay pipe and rehab manholes. The wastewater collection system needs repair and requires replacement and rehabilitation in the Hemby Acres community. The pipe replacement consists of replacing the pipe between MH 84 and MH 82. The contractor will remove and dispose existing pipe and replace it with 8" ductile iron pipe (DIP).	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$79,500
CWSNC Uniform	Linville Ridge	NC - 2022 - Linville Ridge - Replace PRV Valves Replace aging pressure relief valves in the Linville Ridge community.	62-133.12[c][1]	12/31/2021	2022	Jan-22	w	\$79,500	

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Test Year: March 31, 2021

Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Rate Group	Sub Name	Project and Description	Statutory eligibility section	Estimated In Service Date		WSIC/SSIC Filing	Water/ Sewer	Total Estimated Water	Total Estimated Sewer
CWSNC Uniform	Abington	NC - 2022 - Abington - Rehab manholes Rehab five manholes in the Abington community to reduce I&I.	62-133.12[d][2]	12/31/2021	2022	Jan-22	s		\$106,000
CWSNC Uniform EF/FH/TC BF/FH/TC	Water Water Water Sewer Sewer Sewer Water Water Water Water Sewer Sewer Sewer Sewer Sewer Sewer Sewer	Well Meter Replacements Hydrant Replacements Oistribution Main Replacements Chemical Feed Pumps Force Main Replacements Gravity Main Replacements Manhole Replacements Pump and Motor Replacements Well Meter Replacements Hydrant Replacements Hydrant Replacements Cistribution Main Replacements Chemical Feed Pumps Force Main Replacements Gravity Main Replacements Gravity Main Replacements Pump and Motor Replacements Pump and Motor Replacements Pump and Motor Replacements This group of projects constitutes eligible WSIC/SSIC spend that is unplanned yet necessary to enable the provision of safe, reliable and efficient service to the benefit of the water or sewer system.	62-133.12[c][1] 62-133.12[c][1] 62-133.12[c][2] 62-133.12[d][2] 62-133.12[d][2] 62-133.12[d][2] 62-133.12[d][4] 62-133.12[c][1] 62-133.12[c][1] 62-133.12[c][2] 62-133.12[d][2] 62-133.12[d][2] 62-133.12[d][2] 62-133.12[d][2] 62-133.12[d][2]	12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021 12/31/2021	2022 2022 2022 2022 2022 2022 2022 202	Jan-22 Jan-22 Jan-22 Jan-22 Jan-22 Jan-22 Jan-22 Jan-22 Jan-22 Jan-22 Jan-22 Jan-22	W W W S S S S S W W W W S S S S S S S S	\$8,400 \$11,000 \$6,500 \$4,400 \$4,700 \$3,000 \$6,500 \$600	\$3,000 \$16,000 \$5,500 \$78,000 \$1,000 \$26,000 \$3,000 \$23,000
							Total Cost	\$1,584,700	\$5,747,500

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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Year Two WSIC/SSIC Projects (2022) Year Three WSIC/SSIC Projects (2023)

				Estimated In				Total Estimated	Total Estimated
Rate Group	Sub Name	Project	Statutory eligibility section	Service Date	Year	WSIC/SSIC Filing	Water/Sewer	Water	Sewer
CWSNC Uniform	Connestee Falls	NC - 2022 - Connestee Falls - Leak Detection/Water main/service line replacement	62-133.12[c][1]	5/31/2022	2022	Jul-22	W	\$158,882	
CWSNC Uniform	Sherwood Forest	NC - 2022 - Sherwood Forest - Leak Detection/Water main/service line replacement	62-133.12[c][1]	5/31/2022	2022	Jul-22	W	\$52,640	
CWSNC Uniform	Stewarts Ridge	NC - 2022 - Stewarts Ridge - Well Improvement - Install rad filters - well #1	62-133.12[c][2]	5/31/2022	2022	Jul-22	W	\$53,579	
CWSNC Uniform	Sapphire Valley	NC - 2022 - Sapphire Valley - Booster Pump station / Water Line replacement	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$504,220	
BF/FH/TC	Fairfield Harbour	NC - 2022 - Fairfield Harbour - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$371,846
CWSNC Uniform	Hound Ears	NC - 2022 - Hound Ears - WWTP Improvements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$332,306
CWSNC Uniform	Sugar Mountain	NC - 2022 - Sugar Mountain - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$242,172
CWSNC Uniform	Crestview	NC - 2022 - Crestview - AMR Water Meter Replacement - 38	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$15,603	
CWSNC Uniform	Chapel Hills	NC - 2022 - Chapel Hills - AMR Water Meter Replacement - 97	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$39,828	
CWSNC Uniform	Whispering Pines	NC - 2022 - Whispering Pines - Water Treatment	62-133.12[c][2]	6/30/2022	2022	Jul-22	W	\$321,911	
CWSNC Uniform	Ski Mountain	NC - 2022 - Ski Mountain - AMR Water Meter Replacement - 2021 - 255	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$104,702	
CWSNC Uniform	Hound Ears	NC - 2022 - Hound Ears - AMR Water Meter Replacement - 2022 - 450	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$184,768	
CWSNC Uniform	Wolf Laurel	NC - 2022 - Wolf Laurel - AMR Water Meter Replacement - 2023 - 701	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$288,703	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$8,400	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$11,000	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$6,500	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2022	2022	Jul-22	W	\$4,400	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$3,000
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$16,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$5,500
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$78,000
BF/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$4,700	
BF/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$3,000	
BF/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2022	2022	Jul-22	W	\$6,500	
BF/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2022	2022	Jul-22	W	\$600	
BF/FH/TC	Sewer	Force Main Replacements	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$1,000
BF/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$26,000
BF/FH/TC	Sewer	Manhole Replacements	62-133.12[d][2]	6/30/2022	2022	Jul-22	S		\$3,000
BF/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	6/30/2022	2022	Jul-22	S		\$23,000
CWSNC Uniform	Sugar Mountain	NC - 2022 - Sugar Mountain - Auger, PS, Screen	62-133.12[d][4]	8/30/2022	2023	Jan-23	S		\$891,298
CWSNC Uniform	Kings Grant	NC - 2022 - Kings Grant - WTTP Improvement	62-133.12[d][4]	8/31/2022	2023	Jan-23	S		\$216,656
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2022	2023	Jan-23	w	\$8,400	Ψ210,000
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2022	2023	Jan-23	W	\$11,000	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2022	2023	Jan-23	W	\$6,500	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2022	2023	Jan-23	W	\$4,400	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][2]	12/31/2022	2023	Jan-23	S		\$3,000
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][2]	12/31/2022	2023	Jan-23	S		\$16,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][2]	12/31/2022	2023	Jan-23	S		\$5,500
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2022	2023	Jan-23	S		\$78,000
BF/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2022	2023	Jan-23	W	\$4,700	
BF/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2022	2023	Jan-23	W	\$3,000	
BF/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2022	2023	Jan-23	W	\$6,500	
BF/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2022	2023	Jan-23	W	\$600	
BF/FH/TC	Sewer	Force Main Replacements	62-133.12[d][2]	12/31/2022	2023	Jan-23	S		\$1,000
BF/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][2]	12/31/2022	2023	Jan-23	S		\$26,000
BF/FH/TC	Sewer	Manhole Replacements	62-133.12[d][2]	12/31/2022	2023	Jan-23	S		\$3,000
BF/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2022	2023	Jan-23	S		\$23,000
CWSNC Uniform	Connestee Falls	NC - 2023 - Connestee Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$192,917
CWSNC Uniform	Hound Ears	NC - 2023 - Hound Ears - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$161,205
CWSNC Uniform	Carolina Trace	NC - 2023 - Carolina Trace - WWCS Improvements (Rehab - Clean, CCTV, CITP, Replacement)	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$376,820
CWSNC Uniform	Brandywine Bay	NC - 2023 - Brandywine Bay - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$160,632
BF/FH/TC	Fairfield Harbour	NC - 2023 - Fairfield Harbour - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$161,556
BF/FH/TC	Bradfield Farms	NC - 2023 - Bradfield Farms - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$268,326
CWSNC Uniform	Sapphire Valley	NC - 2023 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$215,326
CWSNC Uniform	Waterglyn	NC - 2023 - Waterglyn - AMR Meters - 42	62-133.12[c][1]	6/30/2023	2023	Jul-23	w	\$17,579	Ψ 210 /020
CWSNC Uniform	Woodhaven	NC - 2023 - Woodhaven - AMR Meters - 80	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$33,483	
CWSNC Uniform	Riverbend	NC - 2023 - Riverbend - AMR Meters - 140	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$58,596	
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Three-Year Plan for Projects Proposed for "Water and Sewer System Improvement Charge" Eligibility

Year Two WSIC/SSIC Projects (2022) Year Three WSIC/SSIC Projects (2023)

				Estimated In				Total Estimated	Total Estimated
Rate Group	Sub Name	Project	Statutory eligibility section	Service Date	Year	WSIC/SSIC Filing	Water/Sewer	Water	Sewer
CWSNC Uniform	Sherwood Forest	NC - 2023 - Sherwood Forest - AMR Water Meter Replacement - 2021- 259	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$108,402	
CWSNC Uniform	High Vista	NC - 2023 - High Vista - AMR Water Meter Replacement - 2021 - 242	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$101,287	
CWSNC Uniform	Bent Creek	NC - 2023 - Bent Creek - AMR Water Meter Replacement - 2022 - 306	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$127,896	
CWSNC Uniform	Carolina Trace	NC - 2023 - Carolina Trace - AMI Water Meter Replacement - 1800	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$586,726	
CWSNC Uniform	Wolf Laurel	NC - 2023 - Wolf Laurel - Water Main Replacement (3500 LF)	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$289,792	
CWSNC Uniform	Bear Paw	NC - 2023 - Bear Paw - AMR Water Meter Replacement - 2023 - 360	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$150,225	
CWSNC Uniform	Watauga Vista	NC - 2023 - Watauga Vista - Water Main Replacement - 2,000 LF	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$215,326	
CWSNC Uniform	Forest Hills	NC - 2023 - Forest Hills - AMR Meters - 127	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$53,155	
CWSNC Uniform	The Ridges	NC - 2023 - The Ridges - AMR Water meter replacement (65)	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$27,205	
BF/FH/TC	Fairfield Harbour	NC - 2023 - Fairfield Harbour - Distribution Leak Detection / Repairs	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$189,531	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$8,400	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$11,000	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$6,500	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2023	2023	Jul-23	W	\$4,400	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$3,000
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$16,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$5,500
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$78,000
BF/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$4,700	
BF/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$3,000	
BF/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2023	2023	Jul-23	W	\$6,500	
BF/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2023	2023	Jul-23	W	\$600	
BF/FH/TC	Sewer	Force Main Replacements	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$1,000
BF/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$26,000
BF/FH/TC	Sewer	Manhole Replacements	62-133.12[d][2]	6/30/2023	2023	Jul-23	S		\$3,000
BF/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	6/30/2023	2023	Jul-23	S		\$23,000
BF/FH/TC	Bradfield Farms	NC - 2023 - Bradfield Farms - WWTP Improvement	62-133.12[d][4]	12/31/2023	2024	Jan-24	S		\$188,410
CWSNC Uniform	Whispering Pines	NC - 2023 - Whispering Pines - Water Main Replacement	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$980,937	
CWSNC Uniform	High Meadows	NC - 2023 - High Meadows - Distribution Mains and Valve Replacements	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$219,906	
CWSNC Uniform	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$8,400	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$11,000	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$6,500	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2023	2024	Jan-24	W	\$4,400	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][2]	12/31/2023	2024	Jan-24	S		\$3,000
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][2]	12/31/2023	2024	Jan-24	S		\$16,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][2]	12/31/2023	2024	Jan-24	S		\$5,500
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2023	2024	Jan-24	S		\$78,000
BF/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$4,700	
BF/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$3,000	
BF/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2023	2024	Jan-24	W	\$6,500	
BF/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2023	2024	Jan-24	W	\$600	
BF/FH/TC	Sewer	Force Main Replacements	62-133.12[d][2]	12/31/2023	2024	Jan-24	S		\$1,000
BF/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][2]	12/31/2023	2024	Jan-24	s		\$26,000
BF/FH/TC	Sewer	Manhole Replacements	62-133.12[d][2]	12/31/2023	2024	Jan-24	s		\$3,000
BF/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2023	2024	Jan-24	S		\$23,000
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							Total Cost	\$5,065,277	\$4,401,468