

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 ) **APPLICATION FOR**  
Water and Sewer Utility Service in All ) **A GENERAL INCREASE**  
Service Areas of North Carolina ) **IN RATES**

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

Combined Operations		CWS - NC Uniform								
Rate Base and Rate of Return		Per Books -	Per Books-	Total Per	Per Books	Per Books	Pro-Forma	Pro-forma	Proposed	Proposed After
Line No.	Description	Direct	Allocated	Books	Adjustment	Adjusted	Adjustment	Adjusted Under Present Rates	Increase	Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Net Operating Income	19,028,000	(9,384,362)	9,643,638	(982,861)	8,660,777	(1,404,817)	7,255,960	2,883,262	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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	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%

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

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
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Net Operating Income	10,333,806	(6,018,028)	4,315,778	(179,045)	4,136,733	(309,385)	3,827,348	1,388,285	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%

Column Calculations:

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- [E]- Sum of Columns [C] & [D]
- [F]- Amounts calculated based on Company's supporting schedules
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Sewer Operations		CWS - NC Uniform								
Rate Base and Rate of Return		Per Books -	Per Books-	Total Per	Per Books	Per Books	Pro-Forma	Pro-forma	Proposed	Proposed After
Line No.	Description	Direct	Allocated	Books	Adjustment	Adjusted	Adjustment	Adjusted Under Present Rates	Increase	Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Net Operating Income	8,694,194	(3,366,334)	5,327,860	(803,816)	4,524,044	(1,095,432)	3,428,612	1,494,977	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**

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	Net Operating Income	2,341,631	(1,560,245)	781,387	(39,518)	741,869	(298,099)	443,770	551,390	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** **Bradfield Farms / Fairfield Harbour / Treasure Cove**  
**Rate Base and Rate of Return**

Line No.	Description	Per Books - Direct [A]	Per Books- Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjusted [E]	Pro-Forma Adjustment [F]	Pro-forma Adjusted Under Present Rates [G]	Proposed Increase [H]	Proposed After Increase [I]
1	Net Operating Income	815,693	(776,558)	39,135	(14,729)	24,406	(63,202)	(38,796)	297,063	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	-	-	-	-	-	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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Sewer Operations		Bradfield Farms / Fairfield Harbour / Treasure Cove								
Rate Base and Rate of Return		Per Books -	Per Books-	Total Per	Per Books	Per Books	Pro-Forma	Pro-forma	Proposed	Proposed After
Line No.	Description	Direct	Allocated	Books	Adjustment	Adjusted	Adjustment	Adjusted Under Present Rates	Increase	Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
1	Net Operating Income	1,525,938	(783,687)	742,251	(24,789)	717,462	(234,897)	482,565	254,328	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	-	-	-	-	-	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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Direct Plant in Service

Line No.	Account	Description	Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total Per Books Adjusted	Pro - Forma	Pro-Forma	Depreciation Rate
			Direct	Allocated		Per Books Adjustment	Adjustment				
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
1	141101	Land and Rights General	-	727,470.48	727,470.48			727,037.87		727,037.87	0.00%
2	141102	Land and Rights Pump	-	50,794.53	50,794.53		(432.60) [1]	50,794.53		50,794.53	0.00%
3	141103	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%





Direct Plant in Service

Line No.	Account	CWS - NC Uniform - Water Description	Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total	Pro - Forma Adjustment	Pro-Forma	Depreciation Rate
			Direct	Allocated		Per Books Adjustment	Per Books Adjusted	Proposed			
			[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	<u>109,485,376.85</u>	<u>12,115,506.85</u>	<u>121,600,883.70</u>	<u>-</u>	<u>(241,987.12)</u>	<u>121,358,896.58</u>	<u>-</u>	<u>121,358,896.58</u>	

Column Calculations:

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

Direct Plant in Service

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total	Pro - Forma	Pro-Forma	Depreciation
			Direct	Allocated		Per Books Adjustment	Per Books Adjustment				
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
129	141101	Land and Rights General	-	5,401.72	5,401.72		(256.92) [1]	5,144.80		5,144.80	0.00%
130	141102	Land and Rights Pump	-	-	-		-	-		-	0.00%
131	141103	Land and Rights Water	-	-	-		-	-		-	0.00%
132	141104	Land and Rights Trans	-	-	-		-	-		-	0.00%
133	141105	Land and Rights Intangible	-	-	-		-	-		-	0.00%
134	141106	Land and Rights Collections	-	-	-		-	-		-	0.00%
135	141107	Land and Rights Treatment	-	39,167.18	39,167.18		-	39,167.18		39,167.18	0.00%
136	141108	Land and Rights Reclaim	-	1,149.84	1,149.84		-	1,149.84		1,149.84	0.00%
137	141199	Land Clearing	-	-	-		-	-		-	0.00%
138	141201	Organization	883,147.02	-	883,147.02		-	883,147.02		883,147.02	2.50%
139	141202	Franchises	127,476.21	-	127,476.21		-	127,476.21		127,476.21	2.50%
140	141203	Struct and Improv General Plant	1,703,183.25	-	1,703,183.25		-	1,703,183.25		1,703,183.25	2.00%
141	141204	Struct and Improv Service Supplies	-	-	-		-	-		-	2.00%
142	141205	Struct and Improv Water Treat Plt	-	-	-		-	-		-	2.00%
143	141206	Struct and Improv Trans Dist Plt	-	-	-		-	-		-	2.00%
144	141207	Struct and Improv Collect Plant	89,041.17	979.22	90,020.39		-	90,020.39		90,020.39	2.00%
145	141208	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%
146	141209	Struct and Improv Treatment Plant	20,039,364.42	-	20,039,364.42		-	20,039,364.42		20,039,364.42	2.50%
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	-	-	-		-	-		-	0.00%
150	141213	Struct and Improv Natural Gas	-	-	-		-	-		-	0.00%
151	141214	Struct and Improv Transmissions	-	-	-		-	-		-	0.00%
152	141215	Struct and Improv Distribution	-	-	-		-	-		-	0.00%
153	141216	Struct and Improv Electrical	-	-	-		-	-		-	0.00%
154	141217	Struct and Improv Propane	-	-	-		-	-		-	0.00%
155	141218	Struct and Improv Municipal	-	-	-		-	-		-	0.00%
156	141219	Struct and Improv Biomass	-	-	-		-	-		-	0.00%
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	-	-	-		-	-		-	0.00%
160	141223	Wells and Springs	-	-	-		-	-		-	2.00%
161	141224	Infiltration Gallery	-	-	-		-	-		-	2.50%
162	141225	Supply Mains	-	-	-		-	-		-	1.00%
163	141226	Power Generation Equipment	-	-	-		-	-		-	10.00%
164	141227	Electric Pump Equip Src Pump	-	-	-		-	-		-	14.29%
165	141228	Electric Pump Equip WTP	-	-	-		-	-		-	3.33%
166	141229	Electric Pump Equip Trans Dist	-	-	-		-	-		-	14.29%
167	141230	Water Treatment Equipment	-	-	-		-	-		-	2.50%
168	141231	Dist Resv and Standpipes	-	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%

Direct Plant in Service

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total	Pro - Forma	Pro-Forma	Depreciation Rate
			Direct	Allocated		Per Books	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed	
			[A]	[B]	[C]	[D]	[E]	[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	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	-	(227,339.78)	(227,339.78)	-	-	(227,339.78)	-	(227,339.78)	0.00%
231	141298	FA default	-	-	-	-	-	-	-	-	-
232	141299	Utility Plant Clearing	(14,902.73)	1,587.94	(13,314.79)	-	-	(13,314.79)	-	(13,314.79)	0.00%
233	141301	Building	-	-	-	-	-	-	-	-	-
234	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-
235	141303	Office Furniture	48,125.37	287,460.67	335,586.04	-	(6,648.31) [1]	328,937.73	-	328,937.73	10.00%

Direct Plant in Service

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books -	Total Per Books	Direct	Allocated	Total	Pro - Forma	Pro-Forma	Depreciation
			Direct	Allocated		Per Books	Adjustment	Per Books	Adjustment	Proposed	
			[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		<b>Total Sewer Plant</b>	<b>101,478,341.05</b>	<b>6,462,851.94</b>	<b>107,941,192.99</b>	<b>-</b>	<b>(143,714.32)</b>	<b>107,797,478.66</b>	<b>-</b>	<b>107,797,478.66</b>	

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]

Direct Plant in Service

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



Direct Plant in Service

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]	Depreciation Rate
	Account	Description										
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	-	46,078.61	10.00%
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-	
109	141305	Stores Equipment	349.01	-	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	-	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	-	97,132.83	5.00%
113	141309	Power Operated Equipment	9,274.03	-	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	-	41,947.93	10.00%
115	141311	Misc Equipment	389.36	-	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	-	231,470.98	20.00%
118	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	
119	141501	Computer Hardware	-	0.98	0.98	-	(0.04) [1]	0.94	0.94	-	0.94	33.33%
120	141502	Desktop/Laptop Computers	-	488.40	488.40	-	(19.59) [1]	468.81	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	-	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	-	165,353.82	33.33%
123	141601	Computer Software	-	2,134.94	2,134.94	-	(85.63) [1]	2,049.31	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	-	425,585.34	33.33%
125	141603	Micro Systems	-	9,213.99	9,213.99	-	(310.88) [1]	8,903.11	8,903.11	-	8,903.11	33.33%
126	141699	Computer Clearing	-	450.16	450.16	-	(18.06) [1]	432.10	432.10	-	432.10	0.00%
127		UA Adjustment	-	-	-	-	-	-	-	-	-	
128		Total Water Plant	<u>5,726,855.11</u>	<u>1,111,752.23</u>	<u>6,838,607.34</u>	<u>-</u>	<u>(29,378.70)</u>	<u>6,809,228.64</u>	<u>6,809,228.64</u>	<u>-</u>	<u>6,809,228.64</u>	

Column Calculations:

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



Direct Plant in Service

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]	Depreciation Rate
	Account	Description										
129	141101	Land and Rights General	-	1,334.15	1,334.15	-	(53.70) [1]	1,280.45	-	-	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	-	-	-	-	-	-	-	-	-	0.00%
134	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	0.00%
135	141107	Land and Rights Treatment	-	-	-	-	-	-	-	-	-	0.00%
136	141108	Land and Rights Reclaim	-	-	-	-	-	-	-	-	-	0.00%
137	141199	Land Clearing	-	-	-	-	-	-	-	-	-	0.00%
138	141201	Organization	14,682.29	-	14,682.29	-	-	14,682.29	-	-	14,682.29	2.50%
139	141202	Franchises	41,938.00	-	41,938.00	-	-	41,938.00	-	-	41,938.00	2.50%
140	141203	Struct and Improv General Plant	266,941.80	-	266,941.80	-	-	266,941.80	-	-	266,941.80	2.00%
141	141204	Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	-	2.00%
142	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	-	2.00%
143	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	-	2.00%
144	141207	Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	-	2.00%
145	141208	Struct and Improv Pump Plant	1,729,980.68	199.31	1,730,179.99	-	-	1,730,179.99	-	-	1,730,179.99	2.00%
146	141209	Struct and Improv Treatment Plant	2,019,018.20	-	2,019,018.20	-	-	2,019,018.20	-	-	2,019,018.20	2.50%
147	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-	2.50%
148	141211	Struct and Improv Reclaim Wtr Dist	2,477.00	-	2,477.00	-	-	2,477.00	-	-	2,477.00	2.50%
149	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	2.50%
150	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	2.50%
151	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	2.50%
152	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	2.50%
153	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	2.50%
154	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	2.50%
155	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	2.50%
156	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	2.50%
157	141220	Struct and Improv Office	13,036.38	107,293.58	120,329.96	-	(3,759.72) [1]	116,570.24	-	-	116,570.24	10.00%
158	141221	Collecting Reservoirs	-	-	-	-	-	-	-	-	-	2.00%
159	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	2.50%
160	141223	Wells and Springs	-	-	-	-	-	-	-	-	-	1.00%
161	141224	Infiltration Gallery	-	-	-	-	-	-	-	-	-	10.00%
162	141225	Supply Mains	-	-	-	-	-	-	-	-	-	14.29%
163	141226	Power Generation Equipment	-	-	-	-	-	-	-	-	-	3.33%
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	141238	Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-	10.00%
176	141239	Power Gen Equip Pump Plt	41,825.85	-	41,825.85	-	-	41,825.85	-	-	41,825.85	10.00%
177	141240	Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-	10.00%
178	141241	Sewer Force Main	197,226.67	-	197,226.67	-	-	197,226.67	-	-	197,226.67	1.33%
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%

Direct Plant in Service

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			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]	Depreciation Rate
	Account	Description	Per Books - Direct [A]								
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	-	-	-	-	-	-	-	-	-
232	141299	Utility Plant Clearing	(375.00)	-	(375.00)	-	-	(375.00)	-	(375.00)	0.00%
233	141301	Building	-	-	-	-	-	-	-	-	-
234	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-
235	141303	Office Furniture	1,593.38	44,062.96	45,656.34	-	(1,389.67) [1]	44,266.66	-	44,266.66	10.00%

Direct Plant in Service

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			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]	Depreciation Rate
	Account	Description	Per Books - Direct [A]							
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		<b>Total Sewer Plant</b>	<b>14,026,398.19</b>	<b>1,074,020.14</b>	<b>15,100,418.33</b>	<b>-</b>	<b>(30,040.14)</b>	<b>15,070,378.19</b>	<b>-</b>	<b>15,070,378.19</b>

Column Calculations:

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





Accumulated Depreciation

Line No.	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books					
			[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 Dep - Salvage	-	-	-	-	-	-	-	-
115	142702	Cost of Removal	-	-	-	-	-	-	-	-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-
117		Per Books Adjustment	-	-	-	-	-	-	-	-
118		<b>Total Water Plant</b>	<u>(25,827,337.58)</u>	<u>(8,050,713.30)</u>	<u>(33,878,050.88)</u>	<u>-</u>	<u>185,519.54</u>	<u>(33,692,531.34)</u>	<u>-</u>	<u>(33,692,531.34)</u>

Column Calculations:

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

Accumulated Depreciation

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma 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 Supplie:	-	-	-	-	-	-	-	-
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 Di:	(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	-	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

Accumulated Depreciation

Line No.	Account	Description	CWS - NC Uniform - Sewer			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			Per Books - Direct	Per Books - Allocated	Total Per Books					
			[A]	[B]	[C]					
167	142249	Acc Dep - Pumping Equip Pump Plt	(700,584.31)	(5,160.89)	(705,745.20)	-	(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)	(1,566.60)	
169	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(23,055.94)	-	(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)	(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)	(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)	(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)	(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)	(2,081.66)	
175	142257	Acc Dep - Outfall Lines	3,383.59	-	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)	(795.12)	
182	142264	Acc Dep - Reuse Transmission and Dist	(8,834.24)	-	(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	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)	(6,268.43)	
191	142273	Acc Dep - Other Plant Pump	(12,302.78)	(863.17)	(13,165.95)	-	(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)	(10,013.61)	
193	142275	Acc Dep - Other Plant Reclaim Water Trt	-	(196.19)	(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)	(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)	(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)	



Accumulated Depreciation

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma 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 Dep - Salvage	-	-	-	-	-	-	-	-
233	142702	Cost of Removal	-	-	-	-	-	-	-	-
234	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-
235		Per Books Adjustment	-	-	-	-	-	-	-	-
236		<b>Total Sewer Plant</b>	<u>(22,770,538.02)</u>	<u>(4,188,488.78)</u>	<u>(26,959,026.80)</u>	<u>-</u>	<u>110,178.65</u>	<u>(26,848,848.15)</u>	<u>-</u>	<u>(26,848,848.15)</u>

Column Calculations:

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





Accumulated Depreciation

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
102	142308	Acc Dep - Tool Shop Equipment	(70,494.57)	(589.27)	(71,083.84)	-	11.98 [1]	(71,071.85)	-	(71,071.85)
103	142309	Acc Dep - Power Operated Equipment	(311.27)	-	(311.27)	-	-	(311.27)	-	(311.27)
104	142310	Acc Dep - Communications Equipment	(23,002.21)	(5,508.72)	(28,510.93)	-	218.21 [1]	(28,292.72)	-	(28,292.72)
105	142311	Acc Dep - Misc Equipment	(37.83)	-	(37.83)	-	-	(37.83)	-	(37.83)
106	142401	Acc Dep - Vehicles	-	(173,503.14)	(173,503.14)	-	25.97 [1]	(173,477.17)	-	(173,477.17)
107	142501	Acc Dep - Computer Hardware	-	(0.14)	(0.14)	-	0.01 [1]	(0.13)	-	(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 Dep - Salvage	-	-	-	-	-	-	-	-
115	142702	Cost of Removal	-	-	-	-	-	-	-	-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-
117		Per Books Adjustment	-	-	-	-	-	-	-	-
118		<b>Total Water Plant</b>	<u>(1,610,301.87)</u>	<u>(788,927.99)</u>	<u>(2,399,229.86)</u>	<u>-</u>	<u>22,523.19</u>	<u>(2,376,706.67)</u>	<u>-</u>	<u>(2,376,706.67)</u>

Column Calculations:

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



Accumulated Depreciation

Bradfield Farms/Fairfield Harbour/Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
167	142249	Acc Dep - Pumping Equip Pump Plt	(182,778.25)	-	(182,778.25)	-	-	(182,778.25)	-	(182,778.25)
168	142250	Acc Dep - Pumping Equip Reclaim WTP	(352.82)	-	(352.82)	-	-	(352.82)	-	(352.82)
169	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-
170	142252	Acc Dep - Treat/Disp Equip Lagoon	181.27	-	181.27	-	-	181.27	-	181.27
171	142253	Acc Dep - Treat/Disp Equip Trt Plt	(529,971.36)	-	(529,971.36)	-	-	(529,971.36)	-	(529,971.36)
172	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-
173	142255	Acc Dep - Plant Sewers Treatment Plt	(110,158.24)	-	(110,158.24)	-	-	(110,158.24)	-	(110,158.24)
174	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	(26.80)	(26.80)	-	-	(26.80)	-	(26.80)
175	142257	Acc Dep - Outfall Lines	(763.46)	-	(763.46)	-	-	(763.46)	-	(763.46)
176	142258	Acc Dep - Reservoirs	-	-	-	-	-	-	-	-
177	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-
178	142260	Acc Dep - House Regulatory Install	-	-	-	-	-	-	-	-
179	142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-
180	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-
181	142263	Acc Dep - Reuse Dist Reservoirs	(778.59)	-	(778.59)	-	-	(778.59)	-	(778.59)
182	142264	Acc Dep - Reuse Transmission and Dist	273.47	-	273.47	-	-	273.47	-	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	-	-	-	-	-	-	-	-
214	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-	-	-	-
215	142303	Acc Dep - Office Furniture	(542.44)	(21,015.03)	(21,557.47)	-	816.18 [1]	(20,741.30)	-	(20,741.30)

Accumulated Depreciation

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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	(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	(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	(176,754.02)	-	(176,754.02)
225	142501	Acc Dep - Computer Hardware	-	(0.13)	(0.13)	-	0.01	(0.12)	-	(0.12)
226	142502	Acc Dep - Desktop/Laptop Computers	-	(19.80)	(19.80)	-	0.80	(19.00)	-	(19.00)
227	142503	Acc Dep - Mainframe Computers	-	(19,076.53)	(19,076.53)	-	614.45	(18,462.08)	-	(18,462.08)
228	142504	Acc Dep - Mini Comp Wtr	-	(137,065.18)	(137,065.18)	-	3,909.76	(133,155.42)	-	(133,155.42)
229	142601	Acc Dep - Computer Software	-	(339.89)	(339.89)	-	13.68	(326.21)	-	(326.21)
230	142602	Acc Dep - Comp Systems	-	(384,455.50)	(384,455.50)	-	15,475.38	(368,980.12)	-	(368,980.12)
231	142603	Acc Dep - Micro Systems	-	(9,388.05)	(9,388.05)	-	317.88	(9,070.17)	-	(9,070.17)
232	142701	Acc Dep - Salvage	-	-	-	-	-	-	-	-
233	142702	Cost of Removal	-	-	-	-	-	-	-	-
234	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-	-	-	-
235		Per Books Adjustment	-	-	-	-	-	-	-	-
236		<b>Total Sewer Plant</b>	<u>(2,509,947.42)</u>	<u>(797,481.61)</u>	<u>(3,307,429.03)</u>	<u>-</u>	<u>23,030.29</u>	<u>(3,284,398.75)</u>	<u>-</u>	<u>(3,284,398.75)</u>

Column Calculations:

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

Cash Working Capital

CWS - NC Uniform - Water								
Line No.	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	<u>5,435,165.93</u>	<u>5,261,814.08</u>	<u>10,696,980.01</u>	<u>420,432.58</u>	<u>11,117,412.59</u>	<u>(258,522.01)</u>	<u>10,858,890.58</u>
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								
Line No.	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]
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	<u>4,347,293.96</u>	<u>2,938,528.98</u>	<u>7,285,822.94</u>	<u>730,091.05</u>	<u>8,015,913.99</u>	<u>263,316.76</u>	<u>8,279,230.75</u>
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:

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



Cash Working Capital

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water								
Line No.	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	311,418.75	64,530.03	375,948.78	132.24	376,081.03	2,463.39	378,544.42
2	General expenses	166,745.18	622,986.43	789,731.61	44,310.33	834,041.94	112,588.36	946,630.30
3	Total cash working capital expenses	<u>478,163.93</u>	<u>687,516.47</u>	<u>1,165,680.40</u>	<u>44,442.57</u>	<u>1,210,122.97</u>	<u>115,051.75</u>	<u>1,325,174.72</u>
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								
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer								
Line No.	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]
7	Maintenance expenses, less purchased sewer	320,604.30	62,582.14	383,186.44	(22.72)	383,163.72	94.40	383,258.12
8	General expenses	183,226.40	634,244.49	817,470.89	76,009.93	893,480.82	86,375.85	979,856.68
9	Total cash working capital expenses	<u>503,830.70</u>	<u>696,826.63</u>	<u>1,200,657.33</u>	<u>75,987.21</u>	<u>1,276,644.54</u>	<u>86,470.25</u>	<u>1,363,114.79</u>
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:

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



Contribution -In-Aid of Construction

CWS - NC Uniform - Water			Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Per Books	Per Books	Per Books	Adjustment	Proposed
			[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		Total Gross CIAC - Water	<u>(28,024,093.83)</u>	<u>(1,092,535.88)</u>	<u>(29,116,629.71)</u>	<u>-</u>	<u>-</u>	<u>(29,116,629.71)</u>	<u>-</u>	<u>(29,116,629.71)</u>



Contribution -In-Aid of Construction

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

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]



Contribution -In-Aid of Construction

CWS - NC Uniform - Sewer			Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Per Books	Per Books	Per Books	Forma	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
216	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-
217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	-	44,800.00	-	-	44,800.00	-	44,800.00
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		<b>Total Gross CIAC - Sewer</b>	<u>(27,195,654.08)</u>	<u>(1,262,903.93)</u>	<u>(28,458,558.01)</u>	<u>-</u>	<u>-</u>	<u>(28,458,558.01)</u>	<u>-</u>	<u>(28,458,558.01)</u>

Contribution -In-Aid of Construction

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma	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	172,919.67	-	172,919.67	-	-	172,919.67	-	172,919.67
251	272008	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	-	-	-	-	-	-	-	-
253	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-
254	272011	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	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	(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)



Contribution -In-Aid of Construction

CWS - NC Uniform - Sewer			Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Per Books	Per Books	Per Books	Forma	Proposed
			[A]	[B]	[C]	Adjustment	Adjustment	Adjusted	[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		<b>Total Acc Amorization CIAC - Sewer</b>	<u>10,987,893.38</u>	<u>421,424.99</u>	<u>11,409,318.37</u>	<u>-</u>	<u>-</u>	<u>11,409,318.37</u>	<u>-</u>	<u>11,409,318.37</u>
324		<b>Net CIAC- Sewer (Line 60 plus Line 73)</b>	<b>(16,207,760.70)</b>	<b>(841,478.94)</b>	<b>(17,049,239.64)</b>	<b>-</b>	<b>-</b>	<b>(17,049,239.64)</b>	<b>-</b>	<b>(17,049,239.64)</b>

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]



Contribution -In-Aid of Construction

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Per Books	Per Books	Per Books	Adjustment	Proposed
			[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		Total Gross CIAC - Water	<u>(2,207,146.45)</u>	<u>(61,306.59)</u>	<u>(2,268,453.04)</u>	<u>-</u>	<u>-</u>	<u>(2,268,453.04)</u>	<u>-</u>	<u>(2,268,453.04)</u>



Contribution -In-Aid of Construction

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Per Books	Per Books	Per Books	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 Amortization CIAC - Water	<u>1,192,138.37</u>	<u>28,303.36</u>	<u>1,220,441.73</u>	<u>-</u>	<u>-</u>	<u>1,220,441.73</u>	<u>-</u>	<u>1,220,441.73</u>
162		Net CIAC- Water (Line 20 plus Line 42)	(1,015,008)	(33,003)	(1,048,011)	-	-	(1,048,011)	-	(1,048,011)

Column Calculations:

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



Contribution -In-Aid of Construction

Bradfield Farms/ Fairfield Harbour / Treasure Cove - Sewer			Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro -	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Per Books	Per Books	Per Books	Forma	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
216	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-
217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-
218	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-
220	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-
221	271058	CIAC - Stores Equipment	-	-	-	-	-	-	-	-
222	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-
223	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-	-
224	271061	CIAC - Reuse Services	-	-	-	-	-	-	-	-
225	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-
226	271063	CIAC - Reuse Transmission	-	-	-	-	-	-	-	-
227	271064	CIAC - Capital	-	-	-	-	-	-	-	-
228	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-	-
229	271066	CIAC - Developer	-	-	-	-	-	-	-	-
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		<b>Total Gross CIAC - Sewer</b>	<u>(7,106,629.07)</u>	<u>-</u>	<u>(7,106,629.07)</u>	<u>-</u>	<u>-</u>	<u>(7,106,629.07)</u>	<u>-</u>	<u>(7,106,629.07)</u>





Contribution -In-Aid of Construction

Line No.	Account	Description	Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro -	Pro-Forma
			Direct	Allocated	Books	Per Books	Per Books	Per Books	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		<b>Total Acc Amortization CIAC - Sewer</b>	<u>3,258,550.11</u>	<u>-</u>	<u>3,258,550.11</u>	<u>-</u>	<u>-</u>	<u>3,258,550.11</u>	<u>-</u>	<u>3,258,550.11</u>
324		<b>Net CIAC- Sewer (Line 60 plus Line 73)</b>	<b>(3,848,078.96)</b>	<b>-</b>	<b>(3,848,078.96)</b>	<b>-</b>	<b>-</b>	<b>(3,848,078.96)</b>	<b>-</b>	<b>(3,848,078.96)</b>

Column Calculations:

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
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- [H]- Sum of Column [F] & [G]

**Advances -In-Aid of Construction**

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

**Column Calculations:**

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
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- [H]- Sum of Column [F] & [G]

**Advances -In-Aid of Construction**

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

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

**Column Calculations:**

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

Accumulated Deferred Income Tax

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	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		<b>Total ADIT - Water</b>	<u>6,608.93</u>	<u>(3,721,431.47)</u>	<u>(3,714,822.54)</u>	<u>831,463.65</u>	<u>(490.00)</u>	<u>(2,883,848.89)</u>	<u>-</u>	<u>(2,883,848.89)</u>
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5		State	-	(363,854.68)	(363,854.68)	44,861.90	[3]	-	(318,992.78)	(318,992.78)
6		Federal	-	(1,719,914.01)	(1,719,914.01)	(1,350,072.38)	[3]	-	(3,069,986.39)	(3,069,986.39)
7						-	(291.00)	[1]	(291.00)	(291.00)
8		<b>Total ADIT - Sewer</b>	<u>-</u>	<u>(2,083,768.70)</u>	<u>(2,083,768.70)</u>	<u>(1,305,210.47)</u>	<u>(291.00)</u>	<u>(3,388,979.17)</u>	<u>-</u>	<u>(3,388,979.17)</u>

Column Calculations:

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

Accumulated Deferred Income Tax

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

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro - Forma	Pro-Forma
Line No.	Account	Description	Direct	Allocated	Books	Per Books	Per Books	Per Books	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	-	-	-	-	[1]	(61.00)	-	(61.00)
8		<b>Total ADIT - Sewer</b>	<u>-</u>	<u>(352,309.48)</u>	<u>(352,309.48)</u>	<u>(427,921.83)</u>	<u>(61.00)</u>	<u>(780,231.31)</u>	<u>-</u>	<u>(780,231.31)</u>

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

Customer Deposits

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma 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	-	-	-	-	-	-	-	-
3	231003	Customer Refunds	2,854.49	(11,896.46)	(9,041.97)	-	-	(9,041.97)	-	(9,041.97)
4										
5		<b>Total Customer Deposit - Water</b>	<u>2,854.49</u>	<u>(181,164.26)</u>	<u>(178,309.77)</u>	<u>-</u>	<u>-</u>	<u>(178,309.77)</u>	<u>-</u>	<u>(178,309.77)</u>
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma 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	-	-	-	-	-	-	-	-
8	231003	Customer Refunds	-	(6,570.49)	(6,570.49)	-	-	(6,570.49)	-	(6,570.49)
9										
10		<b>Total Customer Deposit - Sewer</b>	<u>-</u>	<u>(99,193.19)</u>	<u>(99,193.19)</u>	<u>-</u>	<u>-</u>	<u>(99,193.19)</u>	<u>-</u>	<u>(99,193.19)</u>

Column Calculations:

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

Customer Deposits

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
1	231001	Customer Deposits	-	(18,408.36)	(18,408.36)	-	-	(18,408.36)	-	(18,408.36)
2	231002	Meter Deposits	-	-	-	-	-	-	-	-
3	231003	Customer Refunds	-	(929.64)	(929.64)	-	-	(929.64)	-	(929.64)
4										
5		<b>Total Customer Deposit - Water</b>	<u>-</u>	<u>(19,337.99)</u>	<u>(19,337.99)</u>	<u>-</u>	<u>-</u>	<u>(19,337.99)</u>	<u>-</u>	<u>(19,337.99)</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
6	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		<b>Total Customer Deposit - Sewer</b>	<u>-</u>	<u>(16,965.11)</u>	<u>(16,965.11)</u>	<u>-</u>	<u>-</u>	<u>(16,965.11)</u>	<u>-</u>	<u>(16,965.11)</u>

Column Calculations:

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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]

**Inventory**

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma 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 Charges	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
5		<b>Total Inventory - Water</b>	<u>27,151.00</u>	<u>110,674.44</u>	<u>137,825.44</u>	<u>-</u>	<u>-</u>	<u>137,825.44</u>	<u>-</u>	<u>137,825.44</u>
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-
7	113102	Inventory	27,412.00	65,728.71	93,140.71	-	-	93,140.71	-	93,140.71
8	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
10		<b>Total Inventory - Sewer</b>	<u>27,412.00</u>	<u>65,728.71</u>	<u>93,140.71</u>	<u>-</u>	<u>-</u>	<u>93,140.71</u>	<u>-</u>	<u>93,140.71</u>

**Column Calculations:**

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



Inventory

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
1	113101	Materials and Supplies	-	-	-	-	-	-	-	-
2	113102	Inventory	5,285.00	-	5,285.00	-	-	5,285.00	-	5,285.00
3	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
5		<b>Total Inventory - Water</b>	<u>5,285.00</u>	<u>-</u>	<u>5,285.00</u>	<u>-</u>	<u>-</u>	<u>5,285.00</u>	<u>-</u>	<u>5,285.00</u>
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-
7	113102	Inventory	2,179.00	-	2,179.00	-	-	2,179.00	-	2,179.00
8	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-
10		<b>Total Inventory - Sewer</b>	<u>2,179.00</u>	<u>-</u>	<u>2,179.00</u>	<u>-</u>	<u>-</u>	<u>2,179.00</u>	<u>-</u>	<u>2,179.00</u>

Column Calculations:

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

Gain on Sale & Flow Back Taxes

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	254001	Regulatory Liability	-	-	-	-	-	-	-	-
2										
3		<b>Total - Water</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	254001	Regulatory Liability	-	-	-	-	-	-	-	-
5										
6		<b>Total - Sewer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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]

Gain on Sale & Flow Back Taxes

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

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

Column Calculations:

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

Plant Acquisition Adjustment

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	141901	Purchase Acquisition Adjustments	(2,510,458.53)	(1,711,049.96)	(4,221,508.49)			(4,221,508.49)	-	(4,221,508.49)
2										
3		<b>Total Gross PAA - Water</b>	<b>(2,510,458.53)</b>	<b>(1,711,049.96)</b>	<b>(4,221,508.49)</b>	<b>-</b>	<b>-</b>	<b>(4,221,508.49)</b>	<b>-</b>	<b>(4,221,508.49)</b>
4										
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
6										
7		<b>Total Acc Depreciation PAA - Water</b>	<b>1,849,291.12</b>	<b>426,173.82</b>	<b>2,275,464.94</b>	<b>-</b>	<b>-</b>	<b>2,275,464.94</b>	<b>-</b>	<b>2,275,464.94</b>
8		<b>Net PAA - Water (L3+L7)</b>	<b>(661,167)</b>	<b>(1,284,876)</b>	<b>(1,946,044)</b>	<b>-</b>	<b>-</b>	<b>(1,946,044)</b>	<b>-</b>	<b>(1,946,044)</b>
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
9	141901	Purchase Acquisition Adjustments	(627,069.64)	-	(627,069.64)	-	-	(627,069.64)	-	(627,069.64)
10										
11		<b>Total Gross PAA - Sewer</b>	<b>(627,069.64)</b>	<b>-</b>	<b>(627,069.64)</b>	<b>-</b>	<b>-</b>	<b>(627,069.64)</b>	<b>-</b>	<b>(627,069.64)</b>
12										
13	142901	Acc Dep - Purchase Acquisition Adjustments	978,911.01	-	978,911.01	-	-	978,911.01	-	978,911.01
14										
15		<b>Total Acc Depreciation PAA - Sewer</b>	<b>978,911.01</b>	<b>-</b>	<b>978,911.01</b>	<b>-</b>	<b>-</b>	<b>978,911.01</b>	<b>-</b>	<b>978,911.01</b>
16		<b>Net PAA - Sewer (L15+L11)</b>	<b>351,841.37</b>	<b>-</b>	<b>351,841.37</b>	<b>-</b>	<b>-</b>	<b>351,841.37</b>	<b>-</b>	<b>351,841.37</b>

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]

Plant Acquisition Adjustment

Bradfield Farms /Fairfield Harbour /Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	141901	Purchase Acquisition Adjustments	608,215.54	(784.12)	607,431.42			607,431.42	-	607,431.42
2				-	-			-		
3		<b>Total Gross PAA - Water</b>	<b>608,215.54</b>	<b>(784.12)</b>	<b>607,431.42</b>	<b>-</b>	<b>-</b>	<b>607,431.42</b>	<b>-</b>	<b>607,431.42</b>
4										
5	142901	Acc Dep - Purchase Acquisition Adjustments	(609,645.63)	168.14	(609,477.49)	-	-	(609,477.49)		(609,477.49)
6										
7		<b>Total Acc Depreciation PAA - Water</b>	<b>(609,645.63)</b>	<b>168.14</b>	<b>(609,477.49)</b>	<b>-</b>	<b>-</b>	<b>(609,477.49)</b>	<b>-</b>	<b>(609,477.49)</b>
8		<b>Net PAA - Water (L3+L7)</b>	<b>(1,430)</b>	<b>(616)</b>	<b>(2,046)</b>	<b>-</b>	<b>-</b>	<b>(2,046)</b>	<b>-</b>	<b>(2,046)</b>
Bradfield Farms /Fairfield Harbour /Treasure Cove - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
9	141901	Purchase Acquisition Adjustments	1,680,076.50	-	1,680,076.50	-	-	1,680,076.50	-	1,680,076.50
10										
11		<b>Total Gross PAA - Sewer</b>	<b>1,680,076.50</b>	<b>-</b>	<b>1,680,076.50</b>	<b>-</b>	<b>-</b>	<b>1,680,076.50</b>	<b>-</b>	<b>1,680,076.50</b>
12										
13	142901	Acc Dep - Purchase Acquisition Adjustments	(775,939.93)	-	(775,939.93)	-	-	(775,939.93)	-	(775,939.93)
14										
15		<b>Total Acc Depreciation PAA - Sewer</b>	<b>(775,939.93)</b>	<b>-</b>	<b>(775,939.93)</b>	<b>-</b>	<b>-</b>	<b>(775,939.93)</b>	<b>-</b>	<b>(775,939.93)</b>
16		<b>Net PAA - Sewer (L15+L11)</b>	<b>904,136.57</b>	<b>-</b>	<b>904,136.57</b>	<b>-</b>	<b>-</b>	<b>904,136.57</b>	<b>-</b>	<b>904,136.57</b>

Column Calculations:

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

Excess Book Value

CWS - NC Uniform - Water										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
1		Excess Book Value	-	-	-	-	-	-	-	-
2										
3		<b>Total EBV - Water</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4										
CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
5		Excess Book Value	-	-	-	-	-	-	-	-
6										
7		<b>Total EBV - Sewer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Excess Book Value

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

[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]

**Cost Free Capital**

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

CWS - NC Uniform - Sewer										
Line No.	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	254001	Cost Free Capital-Sewer	-	-	-	(139,708.00) [4]	-	(139,708.00)	-	(139,708.00)
5										
6		<b>Total Cost Free Capital - Sewer</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(139,708.00)</u>	<u>-</u>	<u>(139,708.00)</u>	<u>-</u>	<u>(139,708.00)</u>

**Column Calculations:**

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



Cost Free Capital

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

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

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]

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]	-	5,185.10 [5]	5,185.10
5	Total tax accrual (L2 + L4)	<u>117,129.00</u>	<u>(5,313.00)</u>	<u>111,816.00</u>	<u>5,185.10</u>	<u>117,001.10</u>
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]	-	4,105.06 [5]	4,105.06
10	Total tax accrual (L7 + L9)	<u>18,366.00</u>	<u>(4,281.00)</u>	<u>14,085.00</u>	<u>4,105.06</u>	<u>18,190.06</u>

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]

**Average Tax Accrual**

<b>Bradfield Farms / Fairfield Harbour / Treasure Cove - Water</b>						
<b>Line No.</b>	<b>Item</b>	<b>Per Books</b>	<b>Per Books Adjustment</b>	<b>Per Books Adjusted</b>	<b>Pro-Forma Adjustment</b>	<b>Pro-Forma Proposed</b>
		<b>[A]</b>	<b>[B]</b>	<b>[C]</b>	<b>[D]</b>	<b>[E]</b>
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]	-	372.80 [5]	372.80
5	Total tax accrual (L2 + L4)	<u>8,374.00</u>	<u>(74.00)</u>	<u>8,300.00</u>	<u>372.80</u>	<u>8,672.80</u>
<b>Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer</b>						
<b>Line No.</b>	<b>Item</b>	<b>Per Books</b>	<b>Per Books Adjustment</b>	<b>Per Books Adjusted</b>	<b>Pro-Forma Adjustment</b>	<b>Pro-Forma Proposed</b>
		<b>[A]</b>	<b>[B]</b>	<b>[C]</b>	<b>[D]</b>	<b>[E]</b>
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)	<u>1,511.00</u>	<u>(137.00)</u>	<u>1,374.00</u>	<u>596.85</u>	<u>1,970.85</u>

**Column Calculations:**

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

Excess Deferred Income Taxes

CWS - NC Uniform - Water									
Line No.	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-forma Proposed [H]
1	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									
Line No.	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-forma Proposed [H]
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)

Column Calculations:

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

Excess Deferred Income Taxes

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

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer									
Line No.	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-forma Proposed [H]
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)

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]

Deferred Charges

Line No.	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed	
			Per Books - Direct	Per Books - Allocated	Total Per Books						
			[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)	(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)	(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	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)	(244,478.44)	[7]	2,469,332.02	[9]	2,469,332.02
14	181003	Def Chgs - Relocation	-	1,089.41	1,089.41	-	(1,089.41)	[7]	-	-	
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)	(1,525.58)	[7]	-	-	
18	181007	Def Chgs - Multi Yr Testing	779,723.27	5,509.39	785,232.66	(779,723.27)	(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	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	953.52	[7]	-	-	
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(720,793.61)	(5,509.39)	(726,303.00)	720,793.61	5,509.39	[7]	(0.00)	(0.00)	
36	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-	
37	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-	
38	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-	
39	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-	
40	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-	
41	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-	
42	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-	
43	182015	Acc Amort - Def Chgs - Other	(57,795.76)	-	(57,795.76)	57,795.76	-	[7]	-	-	
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	
45		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]

Deferred Charges

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books -	Total Per	Direct	Allocated	Total	Pro - Forma	Pro-Forma
			Direct	Allocated	Books	Per Books Adjustment	Per Books Adjustment	Per Books 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)	(656,917.63)	[7]	416,353.00	[8]
55	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-
56	170011	Rate Case Accum Amort	(27,995.41)	(413,494.26)	(441,489.67)	27,995.41	413,494.26	[7]	(83,271.00)	[8]
57		Total Net Deferred Rate Case Expense - Sewer	-	312,764.60	312,764.60	-	(312,764.60)	-	333,082.00	333,082.00
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)	(138,536.87)	[7]	-	-
60	181003	Def Chgs - Relocation	-	618.68	618.68	-	(618.68)	[7]	-	-
61	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	318.64	-	318.64	(318.64)	-	[7]	-	-
63	181006	Def Chgs - Other Water and Sewer	-	852.93	852.93	-	(852.93)	[7]	-	-
64	181007	Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-
65	181008	Def Chgs - Sludge Hauling	7,500.00	93,918.66	101,418.66	(7,500.00)	(93,918.66)	[7]	-	-
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	3,023,872.26	228,398.80	3,252,271.06	(3,023,872.26)	(228,398.80)	[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	(561,749.11)	(70,746.32)	(632,495.43)	561,749.11	70,746.32	[7]	-	-
77	182003	Acc Amort - Def Chgs - Relocation	-	(315.42)	(315.42)	-	315.42	[7]	-	-
78	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
79	182005	Acc Amort - Def Chgs - Hurricane/Storm	(318.64)	-	(318.64)	318.64	-	[7]	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	-	(533.08)	(533.08)	-	533.08	[7]	-	-
81	182007	Acc Amort - Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-
82	182008	Acc Amort - Def Chgs - Sludge Hauling	(7,500.00)	(93,918.66)	(101,418.66)	7,500.00	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	204,037.27	[7]	-	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
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]

Deferred Charges

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No.	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
1	170002	RCIP - Attorney Fees	-	86,080.38	86,080.38	-	(86,080.38) [7]	-	-	-
2	170003	RCIP - Capitalized Time	-	164,228.90	164,228.90	-	(164,228.90) [7]	-	-	-
3	170004	RCIP - Administrative	-	11,866.87	11,866.87	-	(11,866.87) [7]	-	-	-
4	170005	RCIP - Travel	-	3,428.33	3,428.33	-	(3,428.33) [7]	-	-	-
5	170006	RCIP - Consulting Fees	-	18,996.79	18,996.79	-	(18,996.79) [7]	-	-	-
6	170007	RCIP - Transfer to DEF	-	(284,352.92)	(284,352.92)	-	284,352.92 [7]	-	-	-
7	170008	Regulatory Assets Being Amortized	-	-	-	-	-	-	-	-
8	170009	Rate Case Being Amortized	-	163,556.20	163,556.20	-	(163,556.20) [7]	83,550.00 [8]	83,550.00	-
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-
10	170011	Rate Case Accum Amort	-	(88,034.24)	(88,034.24)	-	88,034.24 [7]	-	(16,710.00) [8]	(16,710.00)
11		<b>Total Net Deferred Rate Case Expense - Water</b>	-	<u>75,770.32</u>	<u>75,770.32</u>	-	<u>(75,770.32)</u>	-	<u>66,840.00</u>	<u>66,840.00</u>
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-
13	181002	Def Chgs - Tank Maint and Repair	135,867.83	25,223.58	161,091.41	(135,867.83) [7]	(25,223.58) [7]	-	126,217.15 [9]	126,217.15
14	181003	Def Chgs - Relocation	-	110.28	110.28	-	(110.28) [7]	-	-	-
15	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
16	181005	Def Chgs - Hurricane/Storm	2,765.16	-	2,765.16	(2,765.16) [7]	-	-	-	-
17	181006	Def Chgs - Other Water and Sewer	-	206.75	206.75	-	(206.75) [7]	-	-	-
18	181007	Def Chgs - Multi Yr Testing	34,951.75	420.61	35,372.36	(34,951.75) [7]	(420.61) [7]	-	-	-
19	181008	Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-
20	181009	Def Chgs - Power Wash	-	-	-	-	-	-	-	-
21	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
22	181011	Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
23	181012	Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
24	181013	Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
25	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
26	181015	Def Chgs - Other	29,561.98	-	29,561.98	(29,561.98) [7]	-	-	-	-
27	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
28	181099	Def Chg-Clearing	-	-	-	-	-	-	-	-
29	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-	-
30	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(92,789.88)	(8,790.62)	(101,580.50)	92,789.88 [7]	8,790.62 [7]	-	(51,849.35) [9]	(51,849.35)
31	182003	Acc Amort - Def Chgs - Relocation	-	(36.76)	(36.76)	-	36.76 [7]	-	-	-
32	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(2,765.16)	-	(2,765.16)	2,765.16 [7]	-	-	-	-
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	-	(129.22)	(129.22)	-	129.22 [7]	-	-	-
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(29,313.10)	(420.61)	(29,733.71)	29,313.10 [7]	420.61 [7]	-	-	-
36	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-
37	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-
38	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-
39	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-
40	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-
41	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-
42	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-
43	182015	Acc Amort - Def Chgs - Other	(29,561.98)	-	(29,561.98)	29,561.98 [7]	-	-	-	-
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-
45		<b>Total Net Other Deferred Charge</b>	<u>48,716.60</u>	<u>16,584.01</u>	<u>65,300.61</u>	<u>(48,716.60)</u>	<u>(16,584.01)</u>	-	<u>74,367.80</u>	<u>74,367.80</u>
46		<b>Total Net Deferred Charge - Water (L10+L29)</b>	<b>48,716.60</b>	<b>92,354.33</b>	<b>141,070.93</b>	<b>(48,716.60)</b>	<b>(92,354.33)</b>	<b>-</b>	<b>141,207.80</b>	<b>141,207.80</b>

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]



Deferred Charges

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

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]

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 [E]	Pro-Forma Rate Base [F]
1	Pro -forma Plant	-	-	2,278,122	(112,979)	(62,096)	2,103,047
2							
3		-	-	2,278,122	(112,979)	(62,096)	2,103,047

CWS - NC Uniform - Sewer

Line No.	Project Description	Cost to Date [A]	Additional Cost to Complete [B]	Total Cost of the Project [C]	Retirements [D]	Adjustment to ACC. Depreciation [E]	Pro-Forma Rate Base [F]
4	Pro -forma Plant	-	-	4,149,564	(309,966)	(156,855)	3,682,743
5							
6		-	-	4,149,564	(309,966)	(156,855)	3,682,743

Column Calculations:

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

Pro-Forma Plant

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water

Line No.	Project Description	Cost to Date [A]	Additional Cost to Complete [B]	Total Cost of the Project [C]	Retirements [D]	Adjustment to ACC. Depreciation [E]	Pro-Forma Rate Base [F]
1	Pro -forma Plant	-	-	101,007	-	(1,010)	99,997
2							
3		-	-	101,007	-	(1,010)	99,997

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer

Line No.	Project Description	Cost to Date [A]	Additional Cost to Complete [B]	Total Cost of the Project [C]	Retirements [D]	Adjustment to ACC. Depreciation [E]	Pro-Forma Rate Base [F]
4	Pro -forma Plant	-	-	1,822,135	(101,060)	(39,386)	1,681,689
5							
6		-	-	1,822,135	(101,060)	(39,386)	1,681,689

Column Calculations:

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

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 ) **APPLICATION FOR**  
Water and Sewer Utility Service in All ) **A GENERAL INCREASE**  
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**

Combined Operations CWS - NC Uniform  
Income Statement

Line No.	Description	Per Books - Direct [A]	Per Books- Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjusted [E]	Pro-Forma Adjustment [F]	Pro-forma Adjusted Under Present Rates [G]	Proposed Increase [H]	Proposed After Increase [I]
1	Operating Revenues									
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	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	<b>Total Operating Revenues</b>	<b>35,364,751.09</b>	<b>(189,723.77)</b>	<b>35,175,027.32</b>	<b>487,974.01</b>	<b>35,663,001.33</b>	<b>-</b>	<b>35,663,001.33</b>	<b>3,797,238.70</b>	<b>39,460,240.03</b>
7	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	<b>Total</b>	<b>8,022,206.83</b>	<b>919,189.22</b>	<b>8,941,396.05</b>	<b>(7,658.22)</b>	<b>8,933,737.83</b>	<b>57,415.39</b>	<b>8,991,153.22</b>	<b>-</b>	<b>8,991,153.22</b>
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.	-	255,878.06	255,878.06	-	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	-	1,114,045.06	-	1,114,045.06
24	Rent	4,275.73	296,568.07	300,843.80	(74,856.90)	227,986.90	(3,415.90)	224,571.00	-	224,571.00
25	Insurance	-	722,452.90	722,452.90	(16,821.13)	705,631.77	130,325.03	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	-	3,954,181.99
28	<b>Total</b>	<b>4,137,995.27</b>	<b>7,281,292.90</b>	<b>11,419,288.17</b>	<b>1,158,181.86</b>	<b>12,577,470.03</b>	<b>(27,520.59)</b>	<b>12,549,949.44</b>	<b>-</b>	<b>12,549,949.44</b>
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	(94,339.86)	(42,238.85)	(136,578.81)	(136,578.81)	(136,578.81)	-	(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)	-	(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)
42	<b>Total</b>	<b>4,990,156.55</b>	<b>1,167,054.98</b>	<b>5,557,211.53</b>	<b>(66,195.48)</b>	<b>5,491,016.05</b>	<b>1,374,922.57</b>	<b>6,865,938.62</b>	<b>913,976.09</b>	<b>7,779,914.71</b>
43	<b>Total Operating Expenses</b>	<b>16,550,358.65</b>	<b>9,367,537.10</b>	<b>25,917,895.75</b>	<b>1,084,328.16</b>	<b>27,002,223.91</b>	<b>1,404,817.37</b>	<b>28,407,041.28</b>	<b>913,976.09</b>	<b>29,321,017.36</b>
44	<b>Net Operating Income</b>	<b>18,814,392.44</b>	<b>(9,557,260.87)</b>	<b>9,257,131.57</b>	<b>(596,354.15)</b>	<b>8,660,777.42</b>	<b>(1,404,817.37)</b>	<b>7,255,960.05</b>	<b>2,883,262.61</b>	<b>10,139,222.67</b>
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 on Debt	26,078.53	3,422,382.20	3,448,460.73	-	3,448,460.73	-	3,448,460.73	(8,910.65)	3,439,550.08
48	Net Income	19,001,921.00	(12,806,744.00)	6,195,177.00	(982,860.00)	5,212,317.00	(1,404,817.00)	3,807,499.00	2,892,173.00	6,699,673.00
49	Add: Interest Expense	26,078.53	3,422,382.20	3,448,460.73	-	3,448,460.73	-	3,448,460.73	(8,910.65)	3,439,550.08
50	<b>Net Income for Return</b>	<b>19,027,999.53</b>	<b>(9,384,361.80)</b>	<b>9,643,637.73</b>	<b>(982,860.00)</b>	<b>8,660,777.73</b>	<b>(1,404,817.00)</b>	<b>7,255,959.73</b>	<b>2,883,262.35</b>	<b>10,139,223.08</b>

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 [E] & [F]
- [H]- Amounts calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]

Water Operations Income Statement		CWS - NC Uniform								
Line No.	Description	Per Books - Direct [A]	Per Books-Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjusted [E]	Pro-Forma Adjustment [F]	Pro-forma Adjusted Under Present Rates [G]	Proposed Increase [H]	Proposed After Increase [I]
1	Operating Revenues	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
4	Miscellaneous Revenues	97,232.60	106.94	97,339.54	62,820.77	160,160.31	-	160,160.31	5,232.46	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	<b>Total Operating Revenues</b>	<b>19,547,138.28</b>	<b>(125,427.27)</b>	<b>19,421,711.01</b>	<b>471,298.55</b>	<b>19,893,009.56</b>	<b>-</b>	<b>19,893,009.56</b>	<b>1,958,235.95</b>	<b>21,851,245.51</b>
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	<b>Total</b>	<b>3,930,895.45</b>	<b>594,908.59</b>	<b>4,525,804.04</b>	<b>(4,239.05)</b>	<b>4,521,564.99</b>	<b>32,721.37</b>	<b>4,554,286.36</b>	<b>-</b>	<b>4,554,286.36</b>
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.	-	164,245.83	164,245.83	-	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	-	718,543.37	-	718,543.37
24	Retirement	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	-	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	-	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	<b>Total</b>	<b>3,009,534.78</b>	<b>4,666,994.69</b>	<b>7,676,529.47</b>	<b>424,671.63</b>	<b>8,101,201.10</b>	<b>(272,362.43)</b>	<b>7,828,838.66</b>	<b>-</b>	<b>7,828,838.66</b>
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	(60,292.38)	(42,238.85)	(102,531.13)	(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	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	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)	-	(692,751.90)	-	(692,751.90)
42	<b>Total</b>	<b>2,431,302.66</b>	<b>741,561.77</b>	<b>3,172,864.43</b>	<b>(39,353.66)</b>	<b>3,133,510.76</b>	<b>549,026.19</b>	<b>3,682,536.96</b>	<b>569,950.57</b>	<b>4,252,487.52</b>
43	<b>Total Operating Expenses</b>	<b>9,371,732.89</b>	<b>6,003,465.04</b>	<b>15,375,197.93</b>	<b>381,078.92</b>	<b>15,756,276.85</b>	<b>309,385.13</b>	<b>16,065,661.98</b>	<b>569,950.57</b>	<b>16,635,612.55</b>
44	<b>Net Operating Income</b>	<b>10,175,405.39</b>	<b>(6,128,892.31)</b>	<b>4,046,513.08</b>	<b>90,219.63</b>	<b>4,136,732.71</b>	<b>(309,385.13)</b>	<b>3,827,347.58</b>	<b>1,388,285.38</b>	<b>5,215,632.96</b>
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	<b>Net Income</b>	<b>10,331,391.00</b>	<b>(8,212,201.00)</b>	<b>2,119,190.00</b>	<b>(179,045.00)</b>	<b>1,940,145.00</b>	<b>(309,385.00)</b>	<b>1,630,760.00</b>	<b>1,815,555.00</b>	<b>3,446,315.00</b>
49	Add: Interest Expense	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
50	<b>Net Income for Return</b>	<b>10,333,806.01</b>	<b>(6,018,028.16)</b>	<b>4,315,777.85</b>	<b>(179,045.00)</b>	<b>4,136,732.85</b>	<b>(309,385.00)</b>	<b>3,827,347.85</b>	<b>1,388,285.11</b>	<b>5,215,632.96</b>

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 [E] & [F]  
[H]- Amounts calculated based on Company's supporting schedules  
[I]- Sum of Columns [G] & [H]

Sewer Operations		CWS - NC Uniform								
Income Statement										
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	-	-	-	-	-	-	-	-	-
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)
6	<b>Total Operating Revenues</b>	<b>15,817,612.81</b>	<b>(64,296.50)</b>	<b>15,753,316.31</b>	<b>16,675.45</b>	<b>15,769,991.76</b>	<b>-</b>	<b>15,769,991.76</b>	<b>1,839,002.75</b>	<b>17,608,994.52</b>
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	<b>Total</b>	<b>4,091,311.38</b>	<b>324,280.63</b>	<b>4,415,592.01</b>	<b>(3,419.17)</b>	<b>4,412,172.84</b>	<b>24,694.02</b>	<b>4,436,866.86</b>	<b>-</b>	<b>4,436,866.86</b>
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 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	-	259,153.35	259,153.35	(6,065.93)	253,087.42	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	<b>Total</b>	<b>1,128,460.49</b>	<b>2,614,298.22</b>	<b>3,742,758.71</b>	<b>733,510.23</b>	<b>4,476,268.93</b>	<b>244,841.84</b>	<b>4,721,110.78</b>	<b>-</b>	<b>4,721,110.78</b>
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)	-	(34,047.68)	-	(34,047.68)	-	(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	-	-	-	-	-	-	-	-	-
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	<b>Total</b>	<b>1,958,853.89</b>	<b>425,493.21</b>	<b>2,384,347.10</b>	<b>(26,841.81)</b>	<b>2,357,505.29</b>	<b>825,896.37</b>	<b>3,183,401.66</b>	<b>344,025.52</b>	<b>3,527,427.18</b>
43	<b>Total Operating Expenses</b>	<b>7,178,625.76</b>	<b>3,364,072.06</b>	<b>10,542,697.82</b>	<b>703,249.24</b>	<b>11,245,947.06</b>	<b>1,095,432.24</b>	<b>12,341,379.29</b>	<b>344,025.52</b>	<b>12,685,404.82</b>
44	<b>Net Operating Income</b>	<b>8,638,987.05</b>	<b>(3,428,368.56)</b>	<b>5,210,618.49</b>	<b>(686,573.79)</b>	<b>4,524,044.71</b>	<b>(1,095,432.24)</b>	<b>3,428,612.47</b>	<b>1,494,977.23</b>	<b>4,923,589.70</b>
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	-	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

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 [E] & [F]  
[H]- Amounts calculated based on Company's supporting schedules  
[I]- Sum of Columns [G] & [H]

Combined Operations  
Income Statement  
Bradfield Farms / Fairfield Harbour / Treasure Cove

Line No.	Description	Per Books - Direct [A]	Per Books- Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjusted [E]	Pro-Forma Adjustment [F]	Pro-forma Adjusted Under Present Rates [G]	Proposed Increase [H]	Proposed After Increase [I]
1	Operating Revenues									
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	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
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	General Expenses									
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	-	123.44	123.44	(117.74)	5.70	-	5.70	-	5.70
33	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)
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
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
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
45	Other Income	-	(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

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 [E] & [F]  
[H]- Amounts calculated based on Company's supporting schedules  
[I]- Sum of Columns [G] & [H]



Water Operations		Bradfield Farms / Fairfield Harbour / Treasure Cove								
Income Statement										
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	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	-	-	-	-	-	-	-	-	-
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)
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	-	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	-	11,671.91	-	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	-	61.13	61.13	(58.47)	2.66	-	2.66	-	2.66
33	Gross Receipts Tax	-	-	-	-	-	-	-	-	-
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	Amortization of ITC	-	-	-	-	-	-	-	-	-
41	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	-	171,775.49	(84,162.29)	87,613.20
50	Net Income for Return	815,693.15	(776,557.66)	39,135.49	(14,729.00)	24,407.49	(63,202.00)	(38,794.51)	297,062.71	258,267.20

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 [E] & [F]  
[H]- Amounts calculated based on Company's supporting schedules  
[I]- Sum of Columns [G] & [H]

Sewer Operations		Bradfield Farms / Fairfield Harbour / Treasure Cove								
Income Statement										
Line No.	Description	Per Books - Direct [A]	Per Books- Allocated [B]	Total Per Books [C]	Per Books Adjustment [D]	Per Books Adjusted [E]	Pro-Forma Adjustment [F]	Pro-forma Adjusted Under Present Rates [G]	Proposed Increase [H]	Proposed After Increase [I]
1	Operating Revenues	-	-	-	-	-	-	-	-	-
2	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	0.00	6,376.17	5,701.61	12,077.78	-	12,077.78	619.07	12,696.85
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	<b>Total Operating Revenues</b>	<b>2,267,541.17</b>	<b>(12,837.19)</b>	<b>2,254,703.98</b>	<b>37,489.49</b>	<b>2,292,193.47</b>	<b>-</b>	<b>2,292,193.47</b>	<b>304,103.16</b>	<b>2,596,296.63</b>
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	-	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	988.26	-	988.26	(565.40)	422.86	-	422.86	-	422.86
18	<b>Total</b>	<b>320,604.30</b>	<b>62,594.50</b>	<b>383,198.80</b>	<b>(22.72)</b>	<b>383,176.08</b>	<b>94.40</b>	<b>383,270.48</b>	<b>-</b>	<b>383,270.48</b>
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.	-	22,709.12	22,709.12	-	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	-	90,670.26	-	90,670.26
24	Rent	-	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	-	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	<b>Total</b>	<b>183,226.40</b>	<b>634,244.49</b>	<b>817,470.89</b>	<b>76,009.93</b>	<b>893,480.82</b>	<b>86,375.85</b>	<b>979,856.68</b>	<b>-</b>	<b>979,856.68</b>
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)	-	(144,904.80)	-	(144,904.80)
42	<b>Total</b>	<b>243,644.84</b>	<b>89,301.64</b>	<b>332,946.48</b>	<b>(34,871.45)</b>	<b>298,075.03</b>	<b>148,426.79</b>	<b>446,501.82</b>	<b>49,775.75</b>	<b>496,277.57</b>
43	<b>Total Operating Expenses</b>	<b>747,475.54</b>	<b>786,140.63</b>	<b>1,533,616.17</b>	<b>41,115.76</b>	<b>1,574,731.93</b>	<b>234,897.04</b>	<b>1,809,628.98</b>	<b>49,775.75</b>	<b>1,859,404.73</b>
44	<b>Net Operating Income</b>	<b>1,520,065.63</b>	<b>(798,977.82)</b>	<b>721,087.81</b>	<b>(3,626.27)</b>	<b>717,461.53</b>	<b>(234,897.04)</b>	<b>482,564.49</b>	<b>254,327.41</b>	<b>736,891.90</b>
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	<b>Net Income</b>	<b>1,526,079.00</b>	<b>(935,040.00)</b>	<b>591,039.00</b>	<b>(24,789.00)</b>	<b>566,250.00</b>	<b>(234,897.00)</b>	<b>331,353.00</b>	<b>155,561.00</b>	<b>486,913.00</b>
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	<b>Net Income for Return</b>	<b>1,525,938.24</b>	<b>(783,687.22)</b>	<b>742,251.02</b>	<b>(24,789.00)</b>	<b>717,462.02</b>	<b>(234,897.00)</b>	<b>482,565.02</b>	<b>254,327.60</b>	<b>736,891.62</b>

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

Service Revenue

CWS - NC Uniform - Water									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	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	<u>19,547,138.28</u>	<u>(125,427.27)</u>	<u>19,421,711.01</u>	<u>472,294.16</u>	<u>(995.61)</u>	<u>19,893,009.56</u>	<u>1,958,235.95</u>	<u>21,851,245.51</u>
CWS - NC Uniform - Sewer									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	Service Revenue	15,798,921.28	10,822.08	15,809,743.36	(21,066.36) [12]	-	15,788,677.00	1,845,269.00	17,633,946.00
6	Miscellaneous Revenue	32,451.27	63.54	32,514.81	38,310.16 [13]	(63.54) [14]	70,761.43	4,187.65	74,949.08
7	Uncollectible Accounts	(13,759.74)	(75,182.12)	(88,941.86)		(504.81) [11]	(89,446.67)	(10,453.89)	(99,900.56)
8	Total Service Revenue- Sewer	<u>15,817,612.81</u>	<u>(64,296.50)</u>	<u>15,753,316.31</u>	<u>17,243.81</u>	<u>(568.35)</u>	<u>15,769,991.76</u>	<u>1,839,002.75</u>	<u>17,608,994.52</u>

Column Calculations:

- [A]- Company's direct 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]

Service Revenue

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Proposed Increase	Proposed 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	<u>1,407,851.79</u>	<u>(15,927.58)</u>	<u>1,391,924.21</u>	<u>19,608.85</u>	<u>(133.28)</u>	<u>1,411,399.78</u>	<u>413,146.00</u>	<u>1,824,545.78</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer									
Line No.	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Proposed Increase	Proposed 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	<u>2,267,541.17</u>	<u>(12,837.19)</u>	<u>2,254,703.98</u>	<u>37,614.54</u>	<u>(125.05)</u>	<u>2,292,193.47</u>	<u>304,103.16</u>	<u>2,596,296.63</u>

Column Calculations:

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

**Uncollectible Accounts**

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

**Uncollectible Accounts**

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

**Forfeited Discounts**

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

**Notes:**

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

**Forfeited Discounts**

**Bradfield Farms / Fairfield Harbour / Treasure Cove**

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

**Notes:**

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



Salaries & Wages

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

Column Calculations:

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

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water									
Line No.	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-forma Proposed [H]
1	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	393,282.10
3	Total Salaries & Wages - Water	<u>148,691.40</u>	<u>164,928.03</u>	<u>313,619.43</u>	<u>-</u>	<u>(84,112.35)</u>	<u>229,507.08</u>	<u>163,775.02</u>	<u>393,282.10</u>
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer									
Line No.	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-forma Proposed [H]
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	400,362.70
6	Total Salaries & Wages - Sewer	<u>185,223.87</u>	<u>167,934.08</u>	<u>353,157.95</u>	<u>-</u>	<u>(81,856.53)</u>	<u>271,301.43</u>	<u>129,061.27</u>	<u>400,362.70</u>

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

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

Column Calculations:

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

Salary Captive

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

Column Calculations:

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Purchase Power

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

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- [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]

Purchase Power

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	517001	Utility-Electric Power	75,340.90	(419.70)	74,921.20	-	-	74,921.20	156.47	75,077.67
2						-	-		-	
3		Total Purchase Power - Water	<u>75,340.90</u>	<u>(419.70)</u>	<u>74,921.20</u>	<u>-</u>	<u>-</u>	<u>74,921.20</u>	<u>156.47</u>	<u>75,077.67</u>
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma 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	-	135,855.53
5						-	-		-	
6		Total Purchase Power- Sewer	<u>136,283.39</u>	<u>(427.86)</u>	<u>135,855.53</u>	<u>-</u>	<u>-</u>	<u>135,855.53</u>	<u>-</u>	<u>135,855.53</u>

Column Calculations:

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

Purchase Water & Sewer

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	511001	Purchased Services-Water	1,505,264.30	89.20	1,505,353.50	-	-	1,505,353.50	18,880.95	1,524,234.45
3										
4		Total Purchase Water	<u>1,505,264.30</u>	<u>89.20</u>	<u>1,505,353.50</u>	<u>-</u>	<u>-</u>	<u>1,505,353.50</u>	<u>18,880.95</u>	<u>1,524,234.45</u>
CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	511002	Purchased Services-Sewer	872,477.91	49.87	872,527.78	-	-	872,527.78	6,219.10	878,746.88
6										
7		Total Purchase Sewer	<u>872,477.91</u>	<u>49.87</u>	<u>872,527.78</u>	<u>-</u>	<u>-</u>	<u>872,527.78</u>	<u>6,219.10</u>	<u>878,746.88</u>

Column Calculations:

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

Purchase Water & Sewer

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	511001	Purchased Services-Water	-	12.13	12.13	-	-	12.13	-	12.13
3									[17]	
4		Total Purchase Water	-	12.13	12.13	-	-	12.13	-	12.13

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjusted	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5	511002	Purchased Services-Sewer	-	12.36	12.36	-	-	12.36	-	12.36
6									[17]	
7		Total Purchase Sewer	-	12.36	12.36	-	-	12.36	-	12.36

Column Calculations:

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



Maintenance & Repair

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

Column Calculations:

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

Maintenance & Repair

CWS - NC Uniform - Sewer			Per Books -	AA	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Direct	Per Books -	Per Books	Per Books	Adjustment	Proposed
			[A]	Allocated	[C]	[D]	[E]	[F]
				[B]				[G]
								[H]
43	512001	Shop Supplies and Tools	1,768.73	6,557.24	8,325.97	-	-	8,325.97
44	512002	Repairs and Maintenance	318,099.37	18,060.94	336,160.31	-	-	336,160.31
45	512003	Main Breaks	3,148.50	66.82	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
49	512007	Major Repairs	-	-	-	-	-	-
50	512008	Maintenance Electric Equip Repair	29,139.45	818.00	29,957.45	-	-	29,957.45
51	512009	Permits	23,652.50	14,339.67	37,992.17	-	-	37,992.17
52	512010	Sewer Rodding	218,749.83	-	218,749.83	-	-	218,749.83
53	512011	Sewer Sludge Hauling	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
55	512013	Excavation Restoration	-	-	-	-	-	-
56	512014	Communication Expense	4,418.45	23,505.79	27,924.24	-	(4,620.01) [11]	23,304.23
57	512015	Equipment Rental	-	1,805.40	1,805.40	-	(710.56) [11]	1,094.84
58	512016	Uniforms	822.63	6,518.26	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
60	512018	Safety Supplies/Expense	2,264.88	2,967.52	5,232.40	-	-	5,232.40
61	512019	Moving Expense	-	-	-	-	-	-
62	512020	Service Claims	-	74.85	74.85	-	-	74.85
63	512021	Landscaping	40,457.89	266.68	40,724.57	-	-	40,724.57
64	512022	Other Contracted Workers	-	521.11	521.11	-	-	521.11
65	512023	Pump Station R&M	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
69	513001	Allocated Fuel Charge	-	-	-	-	-	-
70	513002	Meter Supplies	-	1,865.46	1,865.46	-	-	1,865.46
71	513003	Pipe, Plate, Gasket	751.50	116.61	868.11	-	-	868.11
72	513004	Misc Bearing	-	-	-	-	-	-
73	513005	Lubricant, Gases	-	-	-	-	-	-
74	513006	Misc Gge Glass, Parts	-	-	-	-	-	-
75	513007	Rig Equip	-	14.96	14.96	-	-	14.96
76	513008	Electrical Equip	7,458.60	599.95	8,058.55	-	(4.96) [11]	8,053.59
77	513009	Lighting Supplies	42.68	23.40	66.08	-	-	66.08
78	513010	Plant Air System	2,971.00	378.02	3,349.02	-	-	3,349.02
79	513011	Valves and Traps	-	-	-	-	-	-
80	513012	Duty and Brokerage	-	-	-	-	-	-
81	513899	Materials and Supplies Write-off	-	-	-	-	-	-
82	513900	Other Materials and Supplies	30,405.49	33,331.33	63,736.82	-	(76.70) [11]	63,660.12
83		UA Adjustment	-	-	-	-	-	-
84		Total Maintenance Expense Sewer	<u>1,792,137.64</u>	<u>182,876.47</u>	<u>1,975,014.11</u>	<u>-</u>	<u>(5,825.23)</u>	<u>1,969,188.88</u>

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Maintenance & Repair

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma 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	-	-	-	-	-	-	-	-
28	513002	Meter Supplies	185.06	255.74	440.80	-	-	440.80	-	440.80
29	513003	Pipe, Plate, Gasket	-	28.38	28.38	-	-	28.38	-	28.38
30	513004	Misc Bearing	-	-	-	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-	-	-	-
32	513006	Misc Gge Glass, Parts	-	-	-	-	-	-	-	-
33	513007	Rig Equip	-	3.61	3.61	-	-	3.61	-	3.61
34	513008	Electrical Equip	-	146.55	146.55	-	(1.21) [11]	145.34	-	145.34
35	513009	Lighting Supplies	-	5.69	5.69	-	-	5.69	-	5.69
36	513010	Plant Air System	-	92.14	92.14	-	-	92.14	-	92.14
37	513011	Valves and Traps	-	-	-	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-	-	-	-
40	513900	Other Materials and Supplies	1,601.22	7,861.88	9,463.10	-	(18.64) [11]	9,444.46	-	9,444.46
41		UA Adjustment	-	-	-	-	-	-	-	-
42		Total Maintenance Expense Water	<u>123,297.14</u>	<u>28,900.79</u>	<u>152,197.93</u>	<u>-</u>	<u>(1,419.12)</u>	<u>150,778.81</u>	<u>-</u>	<u>150,778.81</u>

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Maintenance & Repair

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer											
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	AA Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
43	512001	Shop Supplies and Tools	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	-	-	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	-	129.19	129.19	-	-	129.19	-	129.19	
65	512023	Pump Station R&M	-	-	-	-	-	-	-	-	
66	512024	Project Labor Hours (COGS)	-	-	-	-	-	-	-	-	
67	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-	-	-	-	
68	512900	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	-	-	-	-	-	-	-	-	
70	513002	Meter Supplies	-	260.57	260.57	-	-	260.57	-	260.57	
71	513003	Pipe, Plate, Gasket	-	28.91	28.91	-	-	28.91	-	28.91	
72	513004	Misc Bearing	-	-	-	-	-	-	-	-	
73	513005	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	<u>178,911.45</u>	<u>29,402.58</u>	<u>208,314.03</u>	<u>-</u>	<u>(1,443.27)</u>	<u>206,870.76</u>	<u>-</u>	<u>206,870.76</u>	

Column Calculations:

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

Maintenance Testing

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

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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

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- [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]

Maintenance Testing

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	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	<u>17,124.15</u>	<u>8,462.90</u>	<u>25,587.05</u>	<u>-</u>	<u>-</u>	<u>25,587.05</u>	<u>-</u>	<u>25,587.05</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma 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
8	515003	Test - Equipment/Chemical	207.51	218.53	426.04	-	-	426.04	-	426.04
9	515004	Test - Safe Drinking Water Act	-	-	-	-	-	-	-	-
10		Total Maintenance Testing Sewer	<u>28,905.24</u>	<u>5,556.11</u>	<u>34,461.35</u>	<u>-</u>	<u>-</u>	<u>34,461.35</u>	<u>-</u>	<u>34,461.35</u>

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**Meter Reading**

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

**Column Calculations:**

- [A]- Company's direct ledger amounts for test year ended March 31, 2021
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- [G]- Amounts calculated based on company's supporting schedules
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**Meter Reading**

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	516001	Service - Meter Reading	36,681.34	-	36,681.34	-	-	36,681.34	-	36,681.34
2										
3		Total Meter Reading	<u>36,681.34</u>	<u>-</u>	<u>36,681.34</u>	<u>-</u>	<u>-</u>	<u>36,681.34</u>	<u>-</u>	<u>36,681.34</u>

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
4	516001	Service - Meter Reading	-	-	-	-	-	-	-	-
5										
6		Total Meter Reading	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

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

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- [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]

Chemicals

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water											
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [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	<u>69,505.17</u>	<u>100.65</u>	<u>69,605.82</u>	<u>-</u>	<u>-</u>	<u>69,605.82</u>	<u>2,306.92</u>	<u>71,912.74</u>	

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer											
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [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											
10		Total Chemicals Sewer	<u>25,364.65</u>	<u>102.06</u>	<u>25,466.71</u>	<u>-</u>	<u>-</u>	<u>25,466.71</u>	<u>94.40</u>	<u>25,561.11</u>	

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Transportation

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

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

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

**Transportation**

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water						Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	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	<u>495.54</u>	<u>28,494.53</u>	<u>28,990.07</u>	<u>-</u>	<u>(8.72)</u>	<u>28,981.35</u>	<u>-</u>	<u>28,981.35</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer						Direct	Allocated	Per Books	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Adjusted	Adjustment	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	<u>64.05</u>	<u>29,012.89</u>	<u>29,076.94</u>	<u>-</u>	<u>(8.40)</u>	<u>29,068.54</u>	<u>-</u>	<u>29,068.54</u>

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Outside Services

CWS - NC Uniform - Water											
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
1	540100	Consulting	-	38.29	38.29	-	(38.29)	[11]	-	-	-
2	540200	Accounting and Audit	-	2,107.39	2,107.39	-	(2,107.39)	[11]	-	-	-
3	540300	Recruitment	-	-	-	-	-	[11]	-	-	-
4	540400	Legal	(0.00)	6,651.31	6,651.31	-	(3,607.15)	[11]	3,044.16	-	3,044.16
5	540500	Payroll	-	5,094.05	5,094.05	-	(5,094.05)	[11]	-	-	-
6	540600	Tax	-	23,259.07	23,259.07	-	(23,259.07)	[11]	-	-	-
7	540700	Engineering	-	-	-	-	-	[11]	-	-	-
8	540800	Temporary Labor	-	18,407.52	18,407.52	-	(18,407.52)	[11]	-	-	-
9	540900	Police	-	-	-	-	-	[11]	-	-	-
10	541000	Environmental	-	-	-	-	-	[11]	-	-	-
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	-	-	-	-	-	[11,18]	-	-	-
16		Total Outside Service - Water	852.31	16,641.85	17,494.16	-	(7,941.41)	[11,18]	9,552.75	-	9,552.75

CWS - NC Uniform - Sewer											
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
17	540100	Consulting	-	21.47	21.47	-	(21.47)	[11]	-	-	-
18	540200	Accounting and Audit	-	1,175.83	1,175.83	-	(1,175.83)	[11]	-	-	-
19	540300	Recruitment	-	-	-	-	-	[11]	-	-	-
20	540400	Legal	6,028.20	3,679.35	9,707.55	-	(2,023.69)	[11]	7,683.86	-	7,683.86
21	540500	Payroll	-	2,847.89	2,847.89	-	(2,847.89)	[11]	-	-	-
22	540600	Tax	-	13,025.69	13,025.69	-	(13,025.69)	[11]	-	-	-
23	540700	Engineering	6,309.50	-	6,309.50	-	-	[11]	6,309.50	-	6,309.50
24	540800	Temporary Labor	1,323.75	10,303.89	11,627.64	-	(10,303.89)	[11]	1,323.75	-	1,323.75
25	540900	Police	-	-	-	-	-	[11]	-	-	-
26	541000	Environmental	-	-	-	-	-	[11]	-	-	-
27	541100	Management Fee	-	(97,540.01)	(97,540.01)	-	97,540.01	[11]	-	-	-
28	541200	Contractor Outside Services	16,000.00	16,263.56	32,263.56	-	(16,263.56)	[11]	16,000.00	-	16,000.00
29	541300	Employee Finder Fees	-	2,731.29	2,731.29	-	(2,731.29)	[11]	-	-	-
30	549000	Other Outside Services	23,349.00	56,812.71	80,161.71	-	(54,757.75)	[11,18]	25,403.96	-	25,403.96
31		UA Adjustment	-	-	-	-	-	[11,18]	-	-	-
32		Total Outside Service - Sewer	53,010.45	9,321.67	62,332.12	-	(5,611.05)	[11,18]	56,721.07	-	56,721.07

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

Outside Services

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water						Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	540100	Consulting	6,345.60	5.23	6,350.83	-	(5.23) [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	-	(922.83) [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	-	(12,567.66) [11,18]	(0.00)	-	(0.00)
15										
16		Total Outside Service - Water	10,105.60	1,010.34	11,115.94	-	(580.30)	10,535.64	-	10,535.64

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer						Direct	Allocated	Total	Pro- Forma	Proforma
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Per Books Adjustment	Per Books Adjustment	Per Books Adjusted	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
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	-	-	-	-	-	-	-	-
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 Service - Sewer	-	988.26	988.26	-	(565.40)	422.86	-	422.86

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

Office Supplies & Other Exp

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

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

Office Supplies & Other Exp

Line No	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books - Allocated	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
			Direct			Per Books Adjustment				
			[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	-	-	-	-	-	-	-	-
33		<b>Total Billing &amp; Customer Service</b>	<u>4,322.12</u>	<u>67,982.40</u>	<u>72,304.52</u>	-	<u>(3,485.23)</u>	<u>68,819.29</u>	<u>92,852.61</u>	<u>161,671.90</u>
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		<b>Total IT Department</b>	<u>37.38</u>	<u>108,676.08</u>	<u>108,713.46</u>	-	<u>(107,950.90)</u>	<u>762.55</u>	-	<u>762.55</u>
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		<b>Total Office Expense</b>	<u>9,399.94</u>	<u>20,022.49</u>	<u>29,422.43</u>	-	<u>(3,462.41)</u>	<u>25,960.02</u>	-	<u>25,960.02</u>
54		<b>Total Sewer Office Supplies &amp; Other Expense</b>	<u>13,759.44</u>	<u>196,680.97</u>	<u>210,440.41</u>	-	<u>(114,898.54)</u>	<u>95,541.87</u>	<u>92,852.61</u>	<u>188,394.48</u>

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



Office Supplies & Other Exp

Line No	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
	Account	Description	Per Books - Direct [A]						
1	628100	Billing Stock	-	-	-	-	-	-	-
2	628200	Billing Envelopes	-	-	-	-	-	-	-
3	628300	Billing Postage	-	793.09	793.09	-	-	-	-
4	628400	Customer Service Printing	2,021.20	15,773.48	17,794.68	-	(793.09) [11]	17,650.28	18,981.33 [23]
5	628500	Customer Freight/ Courier Charges	-	-	-	-	(144.40) [11]	-	-
6		<b>Total Billing &amp; Customer Service</b>	<u>2,021.20</u>	<u>16,566.57</u>	<u>18,587.77</u>	-	<u>(937.49)</u>	<u>17,650.28</u>	<u>18,981.33</u>
7	550200	Computer Repair and Maintenance	213.50	21,236.06	21,449.56	-	(21,236.06) [11]	213.50	-
8	550300	Computer Supplies	1,734.07	49.22	1,783.29	-	(49.22) [11]	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		<b>Total IT Department</b>	<u>1,947.57</u>	<u>26,306.44</u>	<u>28,254.01</u>	-	<u>(26,306.44)</u>	<u>1,947.57</u>	<u>-</u>
16	581100	Office Supplies	-	688.49	688.49	-	(160.01) [11]	528.48	-
17	581200	Kitchen Supplies	16.96	154.63	171.59	-	(28.04) [11]	143.55	-
18	581300	Cleaning Supplies	819.69	118.59	938.28	-	0.00 [11]	938.28	-
19	582100	Office Equipment	-	123.19	123.19	-	(83.31) [11]	39.88	-
20	582200	Office Equipment - Rent/ Leased	-	-	-	-	-	-	-
21	583100	Office Printing/Blueprints	62.20	158.15	220.35	-	(96.15) [11]	124.20	-
22	583200	Office Publications/Subscriptions	-	-	-	-	-	-	-
23	583300	Artwork, Display and Banner	-	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	-
25	583500	Office Duties and Brokerage	-	-	-	-	-	-	-
26		<b>Total Office Expense</b>	<u>898.85</u>	<u>3,459.64</u>	<u>4,358.49</u>	-	<u>(898.27)</u>	<u>3,460.23</u>	<u>-</u>
27		<b>Total Water Office Supplies &amp; Other Expense</b>	<u>4,867.62</u>	<u>46,332.65</u>	<u>51,200.27</u>	-	<u>(28,142.20)</u>	<u>23,058.07</u>	<u>18,981.33</u>

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Office Supplies & Other Exp

Line No	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
	Account	Description	Per Books - Direct [A]						
28	628100	Billing Stock	-	-	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-	-	-
30	628300	Billing Postage	-	880.99	880.99	-	-	-	-
31	628400	Customer Service Printing	362.77	16,071.81	16,434.58	-	(139.15) [11]	19,408.68 [23]	35,704.11
32	628500	Customer Freight/ Courier Charges	-	-	-	-	-	-	-
33		<b>Total Billing &amp; Customer Service</b>	<u>362.77</u>	<u>16,952.80</u>	<u>17,315.57</u>	-	<u>(1,020.14)</u>	<u>16,295.43</u>	<u>35,704.11</u>
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		<b>Total IT Department</b>	<u>-</u>	<u>26,819.01</u>	<u>26,819.01</u>	-	<u>(26,819.01)</u>	<u>-</u>	<u>-</u>
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		<b>Total Office Expense</b>	<u>818.93</u>	<u>3,523.27</u>	<u>4,342.20</u>	-	<u>(857.76)</u>	<u>3,484.45</u>	<u>3,484.45</u>
54		<b>Total Sewer Office Supplies &amp; Other Expense</b>	<u>1,181.70</u>	<u>47,295.08</u>	<u>48,476.78</u>	-	<u>(28,696.90)</u>	<u>19,779.88</u>	<u>39,188.56</u>

Column Calculations:

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- [C]- Sum of Column [A] & [B]
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- [E]- Amounts calculated based on company's supporting schedules
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Regulatory Commission Exp

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	611100	Rate Case Amortization	-	114,197.45	114,197.45	-	-	114,197.45	24,691.55	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

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
10	611100	Rate Case Amortization	-	63,891.78	63,891.78	-	-	63,891.78	19,379.22	83,271.00
11	611200	Cost of Service Study	-	-	-	-	-	-	-	-
12	611300	Depreciation Study	-	-	-	-	-	-	-	-
13	611400	Regulatory Penalties and Fines	-	-	-	-	-	-	-	-
14	612100	Regulatory Fees	-	27,922.44	27,922.44	-	-	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

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Regulatory Commission Exp

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	611100	Rate Case Amortization	-	15,543.53	15,543.53	-	-	15,543.53	1,166.47	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 Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
10	611100	Rate Case Amortization	-	15,828.53	15,828.53	-	-	15,828.53	1,460.47	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

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Pension & Other Benefits

Line No	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
1	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		<b>Total Pension &amp; Benefits - Water</b>	<u>110,358.20</u>	<u>729,299.36</u>	<u>839,657.56</u>	<u>-</u>	<u>(121,114.19)</u>	<u>718,543.37</u>	<u>-</u>	<u>718,543.37</u>

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Pension & Other Benefits

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

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Pension & Other Benefits

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books -			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
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		<b>Total Pension &amp; Benefits - Water</b>	<u>7,775.18</u>	<u>99,108.85</u>	<u>106,884.03</u>	<u>-</u>	<u>(17,193.16)</u>	<u>89,690.87</u>	<u>-</u>	<u>89,690.87</u>

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Pension & Other Benefits

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	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		<b>Total Pension &amp; Benefits - Sewer</b>	<u>6,615.48</u>	<u>100,953.64</u>	<u>107,569.12</u>	<u>-</u>	<u>(16,898.86)</u>	<u>90,670.26</u>	<u>-</u>	<u>90,670.26</u>

Column Calculations:

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



Rent Expense

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

  

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

Column Calculations:

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

Rent Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	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		<b>Total Rent Expense - Water</b>	<u>-</u>	<u>20,036.82</u>	<u>20,036.82</u>	<u>-</u>	<u>(6,899.26)</u>	<u>13,137.55</u>	<u>3,952.45</u>	<u>17,090.00</u>
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma 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	-	-	-	-	-	-	-	-
7	571300	Building Rent - Recovery	-	-	-	-	-	-	-	-
8		<b>Total Rent Expense - Sewer</b>	<u>-</u>	<u>20,191.28</u>	<u>20,191.28</u>	<u>-</u>	<u>(6,692.71)</u>	<u>13,498.57</u>	<u>3,976.43</u>	<u>17,475.00</u>

Column Calculations:

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

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
1	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		<b>Total Insurance Expense - Water</b>	-	<b>463,297.55</b>	<b>345,380.81</b>	-	<b>(10,755.20)</b>	<b>452,542.35</b>	<b>72,302.10</b>	<b>524,844.45</b>

  

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
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
8	560200	Property Insurance	-	27,136.59	27,136.59	-	-	27,136.59	90,633.52 [24]	117,770.11
9	560300	Vehicle Insurance	-	34,644.94	34,644.94	-	(48.29) [11]	34,596.65	4,660.45 [24]	39,257.10
10	560400	Uninsured Losses	-	6,240.30	6,240.30	-	-	6,240.30	-	6,240.30
11	560500	Other Insurance	-	25,080.85	25,080.85	-	(0.00) [11]	25,080.85	(1,358.74) [24]	23,722.11
12		<b>Total Insurance Expense - Sewer</b>	-	<b>259,155.35</b>	<b>193,189.26</b>	-	<b>(6,065.93)</b>	<b>253,089.42</b>	<b>58,222.93</b>	<b>311,312.36</b>

Column Calculations:

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Insurance Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [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		<b>Total Insurance Expense - Water</b>	-	<b>63,057.44</b>	<b>47,017.33</b>	-	<b>(1,541.89)</b>	<b>61,515.55</b>	<b>2,361.24</b>	<b>63,876.80</b>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [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		<b>Total Insurance Expense - Sewer</b>	-	<b>64,202.85</b>	<b>47,867.50</b>	-	<b>(1,503.12)</b>	<b>62,699.73</b>	<b>2,609.75</b>	<b>65,309.49</b>

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Office Utilities

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

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

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Office Utilities

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water											
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]	
1	584100	Office Electric	147.75	1,033.19	1,180.94	-	(108.39) [11]	1,072.55	-	1,072.55	
2	584200	Office Gas/Heat	-	22.19	22.19	-	(22.19) [11]	-	-	-	
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	-	-	-	-	-	-	-	-	
6	585200	Office Landscape/Mowing	11,980.71	-	11,980.71	-	-	11,980.71	-	11,980.71	
7	585300	Office Snow Removal	-	-	-	-	-	-	-	-	
8	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	-	-	0.42	-	0.42	
10	585900	Other Office Maintenance	-	1,748.86	1,748.86	-	(1,748.86) [11]	-	-	-	
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]	-	-	-	
13	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-	
14	587200	Meals and Entertainment	-	-	-	-	-	-	-	-	
15	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-	-	
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	
17	587500	Answering Service	-	835.41	835.41	-	(572.92) [11]	262.49	-	262.49	
18	587900	Other Office Expenses	3.78	535.86	539.64	-	(372.34) [11]	167.30	-	167.30	
19		<b>Total Office expense</b>	<u>12,132.24</u>	<u>16,093.61</u>	<u>28,225.85</u>	<u>-</u>	<u>(11,777.11)</u>	<u>16,448.74</u>	<u>-</u>	<u>16,448.74</u>	

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer											
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]	
20	584100	Office Electric	144.15	1,056.06	1,200.21	-	(105.52) [11]	1,094.68	-	1,094.68	
21	584200	Office Gas/Heat	-	22.69	22.69	-	(22.69) [11]	-	-	-	
22	584300	Office Water	-	4.34	4.34	-	(4.34) [11]	-	-	-	
23	584900	Office Other Utilities	-	0.56	0.56	-	(0.56) [11]	-	-	-	
24	585100	Office Garbage Disposal/Removal	24,070.60	-	24,070.60	-	-	24,070.60	-	24,070.60	
25	585200	Office Landscape/Mowing	3,280.00	-	3,280.00	-	-	3,280.00	-	3,280.00	
26	585300	Office Snow Removal	-	-	-	-	-	-	-	-	
27	585400	Office Security/Alarm System	-	169.52	169.52	-	(15.75) [11]	153.77	-	153.77	
28	585500	Office Cleaning Services	-	0.41	0.41	-	-	0.41	-	0.41	
29	585900	Other Office Maintenance	128.91	1,778.11	1,907.02	-	(1,778.11) [11]	128.91	-	128.91	
30	586100	Landline/Telephone/Fax	2,779.50	11,960.23	14,739.73	-	(8,678.70) [11]	6,061.03	-	6,061.03	
31	586200	Cellular/Mobile Phones	-	9.73	9.73	-	(9.73) [11]	-	-	-	
32	587100	Holiday Events/Picnics	-	-	-	-	-	-	-	-	
33	587200	Meals and Entertainment	-	-	-	-	-	-	-	-	
34	587300	Meals and Entertainment - 50% Tax Deductible	-	-	-	-	-	-	-	-	
35	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-	
36	587500	Answering Service	-	851.53	851.53	-	(564.46) [11]	287.07	-	287.07	
37	587900	Other Office Expenses	-	545.25	545.25	-	(376.11) [11]	169.14	-	169.14	
38		<b>Total Office expense</b>	<u>30,403.16</u>	<u>16,398.43</u>	<u>46,801.59</u>	<u>-</u>	<u>(11,555.98)</u>	<u>35,245.61</u>	<u>-</u>	<u>35,245.61</u>	

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

Miscellaneous Expense

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
1	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		<b>Total Miscellaneous Expense</b>	<u>(1,732.13)</u>	<u>103,714.76</u>	<u>101,982.63</u>	<u>12,823.81</u>	<u>(46,539.41)</u>	<u>68,267.03</u>	<u>-</u>	<u>68,267.03</u>
28	591000	Accommodation/Hotel/Lodging	-	3,635.66	3,635.66	-	(1,281.93) [11]	2,353.73	-	2,353.73
29	592000	Airfare	-	1,557.95	1,557.95	-	(1,161.70) [11]	396.25	-	396.25
30	593000	Transportation excl. Airfare	-	2,661.45	2,661.45	-	(169.59) [11]	2,491.86	-	2,491.86
31	594000	Travel - Meals and Entertainment	515.08	(610.18)	(95.10)	-	1,311.45 [11]	1,216.35	-	1,216.35
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	35.46	1,850.01	1,885.47	-	(1,776.36) [11]	109.11	-	109.11
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
34	599000	Other Travel	180.97	6,914.41	7,095.38	-	(36.51) [11]	7,058.87	-	7,058.87
35		<b>Total Travel Expense</b>	<u>731.51</u>	<u>16,009.30</u>	<u>16,740.81</u>	<u>-</u>	<u>(3,114.64)</u>	<u>13,626.17</u>	<u>-</u>	<u>13,626.17</u>
36	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
37	630002	Commission Ordered Adjustments	(153,449.44)	(23,068.01)	(176,517.45)	153,449.44	23,068.01	-	-	-
38		<b>Total Commission Ordered Adjustments</b>	<u>(153,449.44)</u>	<u>(23,068.01)</u>	<u>(176,517.45)</u>	<u>153,449.44</u>	<u>23,068.01</u>	<u>-</u>	<u>-</u>	<u>-</u>
39	691000	Corporate Allocation	-	1,236,126.59	1,236,126.59	-	1,338,004.76 [11]	2,574,131.35	(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		<b>Total Allocations (CAM)</b>	<u>-</u>	<u>1,309,894.71</u>	<u>1,309,894.71</u>	<u>-</u>	<u>1,338,004.76</u>	<u>2,647,899.47</u>	<u>(256,397.98)</u>	<u>2,391,501.49</u>
44		<b>Total Miscellaneous Expenses (L11+L18)</b>	<u>(154,450.06)</u>	<u>1,406,550.76</u>	<u>1,252,100.70</u>	<u>166,273.25</u>	<u>1,311,418.72</u>	<u>2,729,792.67</u>	<u>(256,397.98)</u>	<u>2,473,394.69</u>

Column Calculations:

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

Miscellaneous Expense

CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
45	621100	Advertising	-	70.77	70.77	-	-	70.77	-	70.77
46	621300	Trade Shows	-	-	-	-	-	-	-	-
47	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-	-
48	621500	Promotions - 50%	-	-	-	-	-	-	-	-
49	622100	Bank Service Charges	-	9,795.72	9,795.72	-	(8,561.74) [11]	1,233.98	-	1,233.98
50	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-
51	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-
52	623100	Donations for Registered Charities	-	9,111.75	9,111.75	-	(9,111.75) [18]	-	-	-
53	623200	Donations for Non-Registered Charities	-	-	-	-	-	-	-	-
54	624100	License Fees	342.98	1,044.99	1,387.97	-	(75.52) [11]	1,312.45	-	1,312.45
55	624200	Franchise Fee	-	-	-	-	-	-	-	-
56	624300	5% FF on Usage	-	-	-	-	-	-	-	-
57	625100	Penalties and Fines	6,083.50	271.37	6,354.87	(6,083.50) [18]	(271.37) [18]	-	-	-
58	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-	-	-	-
59	625300	Late Fees	-	-	-	-	-	-	-	-
60	626100	Education and Training	835.82	3,742.64	4,578.46	-	(496.12) [11]	4,082.33	-	4,082.33
61	629100	Memberships and Dues	(2.87)	14,139.00	14,136.13	-	(3,301.36) [11]	10,834.76	-	10,834.76
62	629200	Payroll Admin Fee	-	-	-	-	-	-	-	-
63	629300	Director and Board Fees	-	-	-	-	-	-	-	-
64	629400	Corporate Governance	-	-	-	-	-	-	-	-
65	629500	Credit Card Expense Clearing	-	9,389.55	9,389.55	-	(1,071.43) [11]	8,318.12	-	8,318.12
66	629600	Credit Card/Cash Expense - Unallocated	-	103.01	103.01	-	(103.01) [11]	-	-	-
67	629700	Cost Recovery	-	-	-	-	-	-	-	-
68	629800	Discount/Rebate Taken	-	-	-	-	-	-	-	-
69	629850	Community Service	-	-	-	-	-	-	-	-
70	629900	Other Misc Expense	(155,190.22)	10,426.19	(144,764.03)	174,957.33 [19,22]	(3,180.82) [11]	27,012.48	-	27,012.48
71		<b>Total Miscellaneous Expense</b>	<u>(147,930.79)</u>	<u>58,094.99</u>	<u>(89,835.80)</u>	<u>168,873.83</u>	<u>(26,173.12)</u>	<u>52,864.91</u>	<u>-</u>	<u>52,864.91</u>
72	591000	Accommodation/Hotel/Lodging	169.12	2,038.61	2,207.73	-	(732.24) [11]	1,475.49	-	1,475.49
73	592000	Airfare	-	874.92	874.92	-	(671.61) [11]	203.31	-	203.31
74	593000	Transportation excl. Airfare	-	1,485.61	1,485.61	-	(97.65) [11]	1,387.96	-	1,387.96
75	594000	Travel - Meals and Entertainment	-	(340.11)	(340.11)	-	725.44 [11]	385.33	-	385.33
76	595000	Travel - Meals and Entertainment - 50% Tax Deductible	-	1,035.43	1,035.43	-	(994.27) [11]	41.16	-	41.16
77	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-	-	-	-
78	599000	Other Travel	290.06	3,858.89	4,148.95	-	(14.48) [11]	4,134.47	-	4,134.47
79		<b>Total Travel Expense</b>	<u>459.18</u>	<u>8,953.35</u>	<u>9,412.53</u>	<u>-</u>	<u>(1,784.82)</u>	<u>7,627.71</u>	<u>-</u>	<u>7,627.71</u>
80	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
81	630002	Commission Ordered Adjustments	(425,234.85)	(12,946.95)	(438,181.80)	425,234.85 [19]	12,946.95 [19]	-	-	-
82		<b>Total Commission Ordered Adjustments</b>	<u>(425,234.85)</u>	<u>(12,946.95)</u>	<u>(438,181.80)</u>	<u>425,234.85</u>	<u>12,946.95</u>	<u>-</u>	<u>-</u>	<u>-</u>
83	691000	Corporate Allocation	-	691,457.05	691,457.05	-	747,540.38 [11]	1,438,997.43	(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	-	-	-	-	-	-	-	-
86	694000	Allocation Markup	-	-	-	-	-	-	-	-
87		<b>Total Allocations (CAM)</b>	<u>-</u>	<u>732,709.58</u>	<u>732,709.58</u>	<u>-</u>	<u>747,540.38</u>	<u>1,480,249.96</u>	<u>(59,955.28)</u>	<u>1,420,294.68</u>
88		<b>Total Miscellaneous Expenses (L11+L18)</b>	<u>(572,706.46)</u>	<u>786,810.97</u>	<u>214,104.51</u>	<u>594,108.68</u>	<u>732,529.39</u>	<u>1,540,742.58</u>	<u>(59,955.28)</u>	<u>1,480,787.30</u>

Column Calculations:

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



Miscellaneous Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [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	(838.20) [11]	3,128.35	-	3,128.35
27		<b>Total Miscellaneous Expense</b>	<u>7.50</u>	<u>13,792.19</u>	<u>13,799.69</u>	<u>1,304.20</u>	<u>(6,451.33)</u>	<u>8,652.56</u>	<u>-</u>	<u>8,652.56</u>
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	599000	Other Travel	-	941.26	941.26	-	6.54 [11]	947.80	-	947.80
35		<b>Total Travel Expense</b>	<u>-</u>	<u>2,179.76</u>	<u>2,179.76</u>	<u>-</u>	<u>(497.39)</u>	<u>1,682.37</u>	<u>-</u>	<u>1,682.37</u>
36	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
37	630002	Commission Ordered Adjustments	(6,728.76)	(3,146.34)	(9,875.10)	6,728.76	3,146.34 [19]	-	-	-
38		<b>Total Commission Ordered Adjustments</b>	<u>(6,728.76)</u>	<u>(3,146.34)</u>	<u>(9,875.10)</u>	<u>6,728.76</u>	<u>3,146.34</u>	<u>-</u>	<u>-</u>	<u>-</u>
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		<b>Total Allocations (CAM)</b>	<u>-</u>	<u>178,245.15</u>	<u>178,245.15</u>	<u>-</u>	<u>189,745.72</u>	<u>367,990.87</u>	<u>(77,648.15)</u>	<u>290,342.72</u>
44		<b>Total Miscellaneous Expenses (L11+L18)</b>	<u>(6,721.26)</u>	<u>191,070.76</u>	<u>184,349.50</u>	<u>8,032.96</u>	<u>185,943.34</u>	<u>378,325.80</u>	<u>(77,648.15)</u>	<u>300,677.65</u>

Column Calculations:

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

Miscellaneous Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
45	621100	Advertising	-	17.53	17.53	-	-	17.53	-	17.53
46	621300	Trade Shows	-	-	-	-	-	-	-	-
47	621400	Promotions/Corporate Sponsor	-	-	-	-	-	-	-	-
48	621500	Promotions - 50%	-	-	-	-	-	-	-	-
49	622100	Bank Service Charges	-	2,113.61	2,113.61	-	(2,113.61) [11]	-	-	-
50	622200	Bank Charges - Merchant	-	-	-	-	-	-	-	-
51	622300	Letter of Credit Fees	-	-	-	-	-	-	-	-
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	(788.35) [11]	3,127.72	-	3,127.72
71		<b>Total Miscellaneous Expense</b>	<u>(74.50)</u>	<u>14,041.75</u>	<u>13,967.25</u>	<u>1,286.88</u>	<u>(6,474.67)</u>	<u>8,779.46</u>	<u>-</u>	<u>8,779.46</u>
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	599000	Other Travel	-	956.48	956.48	-	(3.58) [11]	952.90	-	952.90
79		<b>Total Travel Expense</b>	<u>-</u>	<u>2,218.82</u>	<u>2,218.82</u>	<u>-</u>	<u>(442.41)</u>	<u>1,776.41</u>	<u>-</u>	<u>1,776.41</u>
80	630001	Disallowed Utility Plant	-	-	-	-	-	-	-	-
81	630002	Commission Ordered Adjustments	(40,123.31)	(3,210.48)	(43,333.79)	40,123.31	3,210.48 [19]	-	-	-
82		<b>Total Commission Ordered Adjustments</b>	<u>(40,123.31)</u>	<u>(3,210.48)</u>	<u>(43,333.79)</u>	<u>40,123.31</u>	<u>3,210.48</u>	<u>-</u>	<u>-</u>	<u>-</u>
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		<b>Total Allocations (CAM)</b>	<u>-</u>	<u>181,509.92</u>	<u>181,509.92</u>	<u>-</u>	<u>185,510.44</u>	<u>367,020.36</u>	<u>(70,140.75)</u>	<u>296,879.61</u>
88		<b>Total Miscellaneous Expenses (L11+L18)</b>	<u>(40,197.81)</u>	<u>194,560.01</u>	<u>154,362.20</u>	<u>41,410.19</u>	<u>181,803.84</u>	<u>377,576.23</u>	<u>(70,140.75)</u>	<u>307,435.48</u>

Column Calculations:

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



Depreciation Expense

Line No.	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
54	710254	Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	
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	710269	Dep - Other and Misc Equip WTP	152.35	39.96	192.31	-	192.31	-	192.31	
70	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	
71	710271	Dep - Other Tangible Plant	13,865.42	583.78	14,449.20	-	14,449.20	-	14,449.20	
72	710272	Dep - Other Plant Collection	-	-	-	-	-	-	-	
73	710273	Dep - Other Plant Pump	-	-	-	-	-	-	-	
74	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	
77	710277	Dep - Other Plant	-	-	-	-	-	-	-	
78	710278	Dep - Plant Alloc	-	-	-	-	-	-	-	
79	710279	Dep - Domestic Water	-	-	-	-	-	-	-	
80	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	
81	710281	Dep - Geothermal	-	-	-	-	-	-	-	
82	710282	Dep - District Energy System	-	-	-	-	-	-	-	
83	710283	Dep - Concession	-	-	-	-	-	-	-	
84	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	
85	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	
89	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	
90	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	
92	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	
95	710299	Dep - Land	-	-	-	-	-	-	-	
96	710301	Dep - Building	-	-	-	-	-	-	-	
97	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	
98	710303	Dep - Office Furniture	8,796.20	27,772.55	36,568.75	-	(7,700.44) [11]	28,868.31	28,868.31	
99	710304	Dep - Office Equipment	-	-	-	-	-	-	-	
100	710305	Dep - Stores Equipment	300.98	-	300.98	-	300.98	-	300.98	
101	710306	Dep - Lab Equipment	6,101.92	6,466.96	12,568.88	-	12,568.88	-	12,568.88	
102	710307	Dep - Rental Equipment	-	-	-	-	-	-	-	
103	710308	Dep - Tool Shop Equipment	24,300.06	28,924.86	53,224.92	-	(27.25) [11]	53,197.67	53,197.67	
104	710309	Dep - Power Operated Equipment	29,080.05	10.92	29,090.97	-	-	29,090.97	29,090.97	
105	710310	Dep - Communications Equipment	13,554.06	15,334.88	28,888.94	-	(3,107.51) [11]	25,781.43	25,781.43	
106	710311	Dep - Misc Equipment	5,903.44	408.96	6,312.40	-	-	6,312.40	6,312.40	

Depreciation Expense

Line No.	Account	CWS - NC Uniform - Water			Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
		Description	Per Books - Direct [A]	Per Books - Allocated [B]					
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		<b>Total Depreciation Expense - Water</b>	<u>2,970,054.33</u>	<u>650,827.44</u>	<u>3,620,881.77</u>	<u>(225,061.34)</u>	<u>3,395,820.43</u>	<u>62,096.00</u>	<u>3,457,916.43</u>

Column Calculations:

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

Depreciation Expense

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books - Allocated	Total Per Books	Direct	Allocated	Total	Pro-Forma Adjustment	Proforma Proposed
			Direct			Per Books Adjustment	Per Books Adjustment	Per Books Adjusted		
			[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	-	-	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	-	-	-	-	-	-	-	-
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	-	368.80	368.80	-	-	368.80	-	368.80
149	710232	Dep - Trans and Distr Mains	-	1,219.19	1,219.19	-	-	1,219.19	-	1,219.19
150	710233	Dep - Service Lines	12.47	-	12.47	-	-	12.47	-	12.47
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 Coil Plt	10,762.32	-	10,762.32	-	-	10,762.32	-	10,762.32
156	710239	Dep - Power Gen Equip Pump Plt	5,300.88	-	5,300.88	-	-	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	-	-	45,998.56	-	45,998.56
159	710242	Dep - Sewer Gravity Main	177,013.77	4,943.52	181,957.29	-	-	181,957.29	-	181,957.29
160	710243	Dep - Manholes	13,703.66	2,294.76	15,998.42	-	-	15,998.42	-	15,998.42
161	710244	Dep - Special Collection Structures	140.34	-	140.34	-	-	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 Rel 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

Depreciation Expense

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
			Direct [A]							
171	710254	Dep - Treat/Disp Equip Reclm Wtr	336.48	-	336.48	-	-	336.48	-	336.48
172	710255	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	-	-	-	-	-	-	-	-
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	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	710265	Dep - Processing Plant	-	-	-	-	-	-	-	-
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 WTP	-	-	-	-	-	-	-	-
187	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-
188	710271	Dep - Other Tangible Plant	35,254.88	346.70	35,601.58	-	-	35,601.58	-	35,601.58
189	710272	Dep - Other Plant Collection	263.16	265.32	528.48	-	-	528.48	-	528.48
190	710273	Dep - Other Plant Pump	1,164.36	73.32	1,237.68	-	-	1,237.68	-	1,237.68
191	710274	Dep - Other Plant Treatment	835.91	133.20	969.11	-	-	969.11	-	969.11
192	710275	Dep - Other Plant Reclaim Water Trt	-	16.20	16.20	-	-	16.20	-	16.20
193	710276	Dep - Other Plant Reclaim Water Dist	11.52	-	11.52	-	-	11.52	-	11.52
194	710277	Dep - Other Plant	-	-	-	-	-	-	-	-
195	710278	Dep - Plant Alloc	-	-	-	-	-	-	-	-
196	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-
197	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-
198	710281	Dep - Geothermal	-	-	-	-	-	-	-	-
199	710282	Dep - District Energy System	-	-	-	-	-	-	-	-
200	710283	Dep - Concession	-	-	-	-	-	-	-	-
201	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	-
202	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-
203	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-
204	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-
205	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-
206	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-
207	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-
208	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-
209	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-
210	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-
211	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-
212	710299	Dep - Land	-	-	-	-	-	-	-	-
213	710301	Dep - Building	-	-	-	-	-	-	-	-
214	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-
215	710303	Dep - Office Furniture	4,404.46	14,552.79	18,957.25	-	(2,959.02) [I1]	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) [I1]	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) [I1]	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

Depreciation Expense

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books - Allocated	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
			Direct			Per Books				
			[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		<b>Total Depreciation Expense - Sewer</b>	<u>2,576,190.39</u>	<u>362,461.00</u>	<u>2,938,651.39</u>	<u>-</u>	<u>(120,649.72)</u>	<u>2,818,001.66</u>	<u>156,855.00</u>	<u>2,974,856.66</u>

Column Calculations:

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





Depreciation Expense

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
	Account	Description	Per Books - Direct							
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
54	710254	Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-
55	710255	Dep - Plant Sewers Treatment Plt	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
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 - 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	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
106	710311	Dep - Misc Equipment	21.12	-	21.12	-	-	21.12	-	21.12

Depreciation Expense

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
	Account	Description	Per Books - Direct [A]						
107	710401	Dep - Vehicles	-	31,227.85	31,227.85	-	31,174.60	-	31,174.60
108	710501	Dep - Computer Hardware	-	24,953.84	24,953.84	-	-	-	-
109	710502	Dep - Desktop/Laptop Computers	-	5.74	5.74	-	-	-	-
110	710503	Dep - Mainframe Computers	-	-	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	-	1,224.82	1,224.82	-	106.60	-	106.60
112	710601	Dep - Computer Software	-	-	-	-	-	-	-
113	710602	Dep - Comp Systems	-	52.10	52.10	-	-	-	-
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		<b>Total Depreciation Expense - Water</b>	<u>128,715.87</u>	<u>63,791.72</u>	<u>192,507.59</u>	<u>-</u>	<u>161,156.92</u>	<u>1,010.00</u>	<u>162,166.92</u>

Column Calculations:

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

Depreciation Expense

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
	Account	Description	Per Books - Direct							
			[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	710241	Dep - Sewer Force Main	3,344.38	-	3,344.38	-	-	3,344.38	-	3,344.38
159	710242	Dep - Sewer Gravity Main	55,719.37	-	55,719.37	-	-	55,719.37	-	55,719.37
160	710243	Dep - Manholes	738.60	-	738.60	-	-	738.60	-	738.60
161	710244	Dep - Special Collection Structures	7.80	-	7.80	-	-	7.80	-	7.80
162	710245	Dep - Service to Customers	1,448.45	-	1,448.45	-	-	1,448.45	-	1,448.45
163	710246	Dep - Flow Measure Devices	554.64	-	554.64	-	-	554.64	-	554.64
164	710247	Dep - Flow Measure Install	-	-	-	-	-	-	-	-
165	710248	Dep - Receiving Wells	-	-	-	-	-	-	-	-
166	710249	Dep - Pumping Equip Pump Plt	96,949.11	-	96,949.11	-	-	96,949.11	-	96,949.11
167	710250	Dep - Pumping Equip Reclaim WTP	295.28	-	295.28	-	-	295.28	-	295.28
168	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-
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

Depreciation Expense

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro-Forma Adjustment	Proforma Proposed
	Account	Description	Per Books - Direct							
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
171	710254	Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-
172	710255	Dep - Plant Sewers Treatment Plt	9,778.64	-	9,778.64	-	-	9,778.64	-	9,778.64
173	710256	Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-
174	710257	Dep - Outfall Lines	153.84	-	153.84	-	-	153.84	-	153.84
175	710258	Dep - Reservoirs	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
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 WTP	-	-	-	-	-	-	-	-
187	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-
188	710271	Dep - Other Tangible Plant	-	-	-	-	-	-	-	-
189	710272	Dep - Other Plant Collection	(4.44)	-	(4.44)	-	-	(4.44)	-	(4.44)
190	710273	Dep - Other Plant Pump	58.80	-	58.80	-	-	58.80	-	58.80
191	710274	Dep - Other Plant Treatment	-	-	-	-	-	-	-	-
192	710275	Dep - Other Plant Reclaim Water Trt	129.72	-	129.72	-	-	129.72	-	129.72
193	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-
194	710277	Dep - Other Plant	-	-	-	-	-	-	-	-
195	710278	Dep - Plant Alloc	-	-	-	-	-	-	-	-
196	710279	Dep - Domestic Water	-	-	-	-	-	-	-	-
197	710280	Dep - Irrigation Water	-	-	-	-	-	-	-	-
198	710281	Dep - Geothermal	-	-	-	-	-	-	-	-
199	710282	Dep - District Energy System	-	-	-	-	-	-	-	-
200	710283	Dep - Concession	-	-	-	-	-	-	-	-
201	710284	Dep - DES - Startup Costs	-	-	-	-	-	-	-	-
202	710285	Dep - DES - Project Management	-	-	-	-	-	-	-	-
203	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-	-	-	-
204	710287	Dep - DES - Distribution Piping System	-	-	-	-	-	-	-	-
205	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-	-	-	-
206	710289	Dep - DES - Project Development	-	-	-	-	-	-	-	-
207	710290	Dep - DES - Engineer	-	-	-	-	-	-	-	-
208	710291	Dep - DES - Low Rise Connection	-	-	-	-	-	-	-	-
209	710292	Dep - Non-Utility Property	-	-	-	-	-	-	-	-
210	710293	Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-
211	710294	Dep - Disallowed Utility Plant	-	-	-	-	-	-	-	-
212	710299	Dep - Land	-	-	-	-	-	-	-	-
213	710301	Dep - Building	-	-	-	-	-	-	-	-
214	710302	Dep - Leasehold Improvement	-	-	-	-	-	-	-	-
215	710303	Dep - Office Furniture	140.16	904.79	1,044.95	-	(733.52) [11]	311.43	-	311.43
216	710304	Dep - Office Equipment	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
220	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	-	4,743.43	-	-	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

Depreciation Expense

Line No.	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
	Account	Description	Per Books - Direct							
			[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		<b>Total Depreciation Expense - Sewer</b>	<u>350,015.49</u>	<u>62,998.80</u>	<u>413,014.29</u>	<u>-</u>	<u>(30,004.56)</u>	<u>383,009.73</u>	<u>39,386.00</u>	<u>422,395.73</u>

Column Calculations:

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

Plant Acquisition Adjustment- Amortization Expense

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

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

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]

Plant Acquisition Adjustment- Amortization Expense

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
Line No	Account	Description	[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		<b>Total PAA Water Expense expense</b>	<u>11,687.58</u>	<u>(15.67)</u>	<u>11,671.91</u>	<u>-</u>	<u>-</u>	<u>11,671.91</u>	<u>-</u>	<u>11,671.91</u>

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
Line No	Account	Description	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	710901	Dep - Purchase Acquisition Adjustments	30,229.20	-	30,229.20	-	-	30,229.20	-	30,229.20
5										
6		<b>Total PAA Sewer Expense expense</b>	<u>30,229.20</u>	<u>-</u>	<u>30,229.20</u>	<u>-</u>	<u>-</u>	<u>30,229.20</u>	<u>-</u>	<u>30,229.20</u>

Column Calculations:

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



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

Line No	Account	Description	CWS - NC Uniform - Water			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
1	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	
2	720002	Amort CIAC - Franchises	-	-	-	-	-	-	-	
3	720003	Amort CIAC - Structure/Improvement Src Supply	(1,271.40)	-	(1,271.40)	-	(1,271.40)	-	(1,271.40)	
4	720004	Amort CIAC - Structure/Improvement WTP	(1,061.76)	-	(1,061.76)	-	(1,061.76)	-	(1,061.76)	
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	
6	720006	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	(21,561.28)	-	(21,561.28)	-	(21,561.28)	-	(21,561.28)	
18	720018	Amort CIAC - Supply Mains	-	-	-	-	-	-	-	
19	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	720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.20)	-	(4,961.20)	-	(4,961.20)	-	(4,961.20)	
22	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)	-	(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	-	-	-	-	-	-	-	

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

Line No	Account	CWS - NC Uniform - Water Description	Per Books -	Per Books - Allocated	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
			Direct			Per Books Adjustment				
			[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	<u>(667,028.20)</u>	<u>(25,723.70)</u>	<u>(692,751.90)</u>	<u>-</u>	<u>-</u>	<u>(692,751.90)</u>	<u>-</u>	<u>(692,751.90)</u>

Column Calculations:

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

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

Line No	Account	Description	CWS - NC Uniform - Sewer			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
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	-	-	-	-	-	-	-	
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	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	
90	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	
91	720011	Amort CIAC - Structure/Improvement Generator Plant	(294,785.68)	(25,254.00)	(320,039.68)	-	(320,039.68)	-	(320,039.68)	
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	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	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	

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

Line No	Account	CWS - NC Uniform - Sewer Description	Per Books -	Per Books - Allocated	Total Per Books	Direct	Allocated	Total	Pro- Forma	Proforma
			Direct			Per Books Adjustment				
			[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	<u>(593,150.69)</u>	<u>(25,254.00)</u>	<u>(618,404.69)</u>	<u>-</u>	<u>-</u>	<u>(618,404.69)</u>	<u>-</u>	<u>(618,404.69)</u>

Column Calculations:

- [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]

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

Line No	Account	Description	Bradfield Farms / Fairfield Harbour / Treasure Cove - Water			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
1	720001	Amort CIAC - Organization	-	-	-	-	-	-	-	
2	720002	Amort CIAC - Franchises	-	-	-	-	-	-	-	
3	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-	-	-	
4	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	
6	720006	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	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	-	-	-	-	-	-	-	

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

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

Column Calculations:

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

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

Line No	Account	Description	Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer			Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro- Forma Adjustment [G]	Proforma Proposed [H]
			Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]					
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	-	-	-	-	-	-	-	
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	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	-	-	-	-	-	-	-	
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 Reclaim WTP	-	-	-	-	-	-	-	
136	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	

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

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

Column Calculations:

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



**Investment Tax Credit - Amortization Expense**

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

**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
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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]

**Investment Tax Credit - Amortization Expense**

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	920003	Investment Tax Credit Amortization	-	-	-	-	-	-	-	-
2										
3		<b>Total Water ITC Amort Exp</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	920003	Investment Tax Credit Amortization	-	-	-	-	-	-	-	-
5										
6		<b>Total Sewer ITC Amort Exp</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Column Calculations:**

- [A]- Company's direct 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]

Taxes other than Income

CWS - NC Uniform - Water										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	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		<b>Total Water Payroll Taxes</b>	<u>161,644.91</u>	<u>117,634.62</u>	<u>279,279.53</u>	<u>-</u>	<u>(32,244.41)</u>	<u>247,035.11</u>	<u>507.54</u>	<u>247,542.65</u>
8	643100	Franchise Taxes	71,636.00	(10,736.97)	60,899.03	-	(427.23) [11]	60,471.80	-	60,471.80
9	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-
10	643300	Personal Property Taxes	77,503.58	28,954.62	106,458.20	-	-	106,458.20	-	106,458.20
11	643400	Real Estate Taxes	108,218.42	8,954.46	117,172.88	-	(8,722.74) [11]	108,450.14	-	108,450.14
12	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
13	643600	Utility/Commission Taxes	26,564.59	0.14	26,564.73	(26,564.59) [26]	(0.14) [26]	0.00	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		<b>Total Property and Other Tax Expense</b>	<u>278,580.46</u>	<u>58,222.65</u>	<u>336,803.11</u>	<u>(26,564.59)</u>	<u>(23,974.65)</u>	<u>286,263.87</u>	<u>28,407.00</u>	<u>314,670.87</u>
16		<b>Total TOTI - Water (L8+L18)</b>	<b>440,225.37</b>	<b>175,857.27</b>	<b>616,082.64</b>	<b>(26,564.59)</b>	<b>(56,219.07)</b>	<b>533,298.98</b>	<b>28,914.54</b>	<b>562,213.52</b>
CWS - NC Uniform - Sewer										
Line No	Account	Description	Per Books - Direct	Per Books - Allocated	Total Per Books	Direct Per Books Adjustment	Allocated Per Books Adjustment	Total Per Books Adjusted	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
17	641100	FICA	79,094.51	65,089.70	144,184.21	-	(18,776.45) [11]	125,407.77	19,021.07 [15]	144,428.84
18	641200	Payroll Tax	-	-	-	-	-	-	-	-
19	641300	Employer Health Tax	-	-	-	-	-	-	-	-
20	642100	Federal Unemployment Tax	851.75	222.09	1,073.84	-	166.60 [11]	1,240.44	(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	-	-	-	-	-	-	-	-
23		<b>Total Sewer Payroll Taxes</b>	<u>81,781.33</u>	<u>66,015.04</u>	<u>147,796.37</u>	<u>-</u>	<u>(18,231.40)</u>	<u>129,564.98</u>	<u>19,821.65</u>	<u>149,386.63</u>
24	643100	Franchise Taxes	44,118.00	(6,391.82)	37,726.18	-	(239.40) [11]	37,486.78	-	37,486.78
25	643200	Gross Receipts Taxes	-	-	-	-	-	-	-	-
26	643300	Personal Property Taxes	4,540.23	16,841.28	21,381.51	-	-	21,381.51	-	21,381.51
27	643400	Real Estate Taxes	1,807.51	4,981.76	6,789.27	-	(4,892.44) [11]	1,896.83	-	1,896.83
28	643500	Sales And Use Taxes	-	-	-	-	-	-	-	-
29	643600	Utility/Commission Taxes	21,405.03	0.08	21,405.11	(21,405.03) [26]	(0.08) [26]	0.00	22,892.00 [26]	22,892.00
30	643700	Other General Taxes	(5,810.07)	15,908.46	10,098.39	-	(8,279.11) [11]	1,819.28	-	1,819.28
31		<b>Total Property and Other Tax Expense</b>	<u>66,060.70</u>	<u>31,339.77</u>	<u>97,400.47</u>	<u>(21,405.03)</u>	<u>(13,411.04)</u>	<u>62,584.40</u>	<u>22,892.00</u>	<u>85,476.40</u>
32		<b>Total TOTI - Sewer (L28+L38)</b>	<b>147,842.03</b>	<b>97,354.81</b>	<b>245,196.84</b>	<b>(21,405.03)</b>	<b>(31,642.43)</b>	<b>192,149.38</b>	<b>42,713.65</b>	<b>234,863.03</b>

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]

Taxes other than Income

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [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		<b>Total Water Payroll Taxes</b>	<u>9,498.42</u>	<u>15,789.04</u>	<u>25,287.46</u>	<u>-</u>	<u>(4,705.90)</u>	<u>20,581.56</u>	<u>9,949.42</u>	<u>30,530.98</u>
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		<b>Total Property and Other Tax Expense</b>	<u>14,754.29</u>	<u>11,934.94</u>	<u>26,689.23</u>	<u>(372.25)</u>	<u>(3,266.44)</u>	<u>23,050.54</u>	<u>2,372.00</u>	<u>25,422.54</u>
16		<b>Total TOTI - Water (L8+L18)</b>	<b>24,252.71</b>	<b>27,723.98</b>	<b>51,976.69</b>	<b>(372.25)</b>	<b>(7,972.34)</b>	<b>43,632.10</b>	<b>12,321.42</b>	<b>55,953.52</b>
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer										
Line No	Account	Description	Per Books - Direct [A]	Per Books - Allocated [B]	Total Per Books [C]	Direct Per Books Adjustment [D]	Allocated Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro-Forma Adjustment [G]	Proforma Proposed [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		<b>Total Sewer Payroll Taxes</b>	<u>9,420.20</u>	<u>16,110.19</u>	<u>25,530.39</u>	<u>-</u>	<u>(4,517.08)</u>	<u>21,013.31</u>	<u>10,205.05</u>	<u>31,218.36</u>
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		<b>Total Property and Other Tax Expense</b>	<u>685.35</u>	<u>12,052.45</u>	<u>12,737.80</u>	<u>(685.35)</u>	<u>(3,324.86)</u>	<u>8,727.59</u>	<u>3,375.00</u>	<u>12,102.59</u>
32		<b>Total TOTI - Sewer (L28+L38)</b>	<b>10,105.55</b>	<b>28,162.64</b>	<b>38,268.19</b>	<b>(685.35)</b>	<b>(7,841.94)</b>	<b>29,740.90</b>	<b>13,580.05</b>	<b>43,320.95</b>

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]

Income Taxes

Line No	CWS - NC Uniform - Water Description	Pro-forma Adjusted Under	Proposed	Proposed After
		Present Rates	Increase	Increase
		[A]	[B]	[C]
1	Operating Revenues	19,893,009.56	1,958,236.44	21,851,246.00
2				
3	<b>Operating Deductions:</b>			
4	Maintenance expenses	4,554,286.36		4,554,286.36
5	General expenses	7,828,838.66		7,828,838.66
6	Depreciation expense	3,457,916.43		3,457,916.43
7	Amortization of PAA	(102,531.13)		(102,531.13)
8	TOTI	533,806.52	28,407.00	562,213.52
9	Amortization of ITC	(325.62)		(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 multiplied 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

Line No	CWS - NC Uniform - Sewer Description	Pro-forma Adjusted Under	Proposed	Proposed After
		Present Rates	Increase	Increase
		[A]	[B]	[C]
22	Operating Revenues	15,769,991.76	1,839,003.24	517,608,995
23	<b>Operating Deductions:</b>			
24	Maintenance expenses	4,436,866.86		4,436,866.86
25	General expenses	4,721,110.78		4,721,110.78
26	Depreciation expense	2,974,856.66		2,974,856.66
27	Amortization of PAA	(34,047.68)		(34,047.68)
28	TOTI	211,971.03	22,892.00	234,863.03
29	Amortization of ITC	-		-
30	Amortization of CIAC	(618,404.69)		(618,404.69)
31	Interest expense	1,251,872.87	418,359.25	1,670,232.12
32	Total Operating Deductions	12,944,225.83	441,251.25	13,385,477.07
33	Taxable Income State (Line 22 minus Line 32)	2,825,765.94	1,397,751.99	4,223,517.93
34	State Income Tax (Line 33 multiplied by 2.5%)	70,644.15	34,943.80	105,587.95
35	Federal Taxable Income (Line 33 minus Line 34)	2,755,121.79	1,362,808.19	4,117,929.98
36		-		-
37	Federal Taxable Income (Line 35 minus Line 36)	2,755,121.79	1,362,808.19	4,117,929.98
38	Federal Income Tax (Line 37 multiplied by 21%)	578,575.58	286,189.72	864,765.30
39	Net Amount (Line 37 minus Line 38)	2,176,546.21	1,076,618.47	3,253,164.68
40	Add: Interest Expense	1,251,872.87	418,359.25	1,670,232.12
41	Net Income for Return	3,428,419.09	1,494,977.71	4,923,396.80

Income Taxes

Bradfield Farms / Fairfield Harbour / Treasure Cove - Water				
Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
1	Operating Revenues	1,411,399.78	413,146.22	1,824,546.00
2				
3	<b>Operating Deductions:</b>			
4	Maintenance expenses	378,556.55		378,556.55
5	General expenses	946,630.30		946,630.30
6	Depreciation expense	162,166.92		162,166.92
7	Amortization of PAA	11,671.91		11,671.91
8	TOTI	53,581.52	2,372.00	55,953.52
9	Amortization of ITC	-		-
10	Amortization of CIAC	(39,603.77)		(39,603.77)
11	Interest expense	171,775.49	(84,162.29)	87,613.20
12	Total Operating Deductions	1,684,778.92	(81,790.29)	1,602,988.63
13	Taxable Income State (Line 1 minus Line 12)	(273,379.14)	494,936.51	221,557.37
14	State Income Tax (Line 13 multiplied by 2.5%)	(6,834.48)	12,373.41	5,538.93
15	Federal Taxable Income (Line 13 minus Line 14)	(266,544.66)	482,563.10	216,018.44
16		-		-
17	Federal Taxable Income ( Line 15 minus Line 16)	(266,544.66)	482,563.10	216,018.44
18	Federal Income Tax (Line 17 multiplied by 21%)	(55,974.38)	101,338.25	45,363.87
19	Net Amount (Line 17 minus Line 18)	(210,570.28)	381,224.85	170,654.57
20	Add: Interest Expense	171,775.49	(84,162.29)	87,613.20
21	Net Income for Return	(38,794.79)	297,062.56	258,267.77
Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer				
Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
22	Operating Revenues	2,292,193.47	304,103.53	\$2,596,297
23	<b>Operating Deductions:</b>			
24	Maintenance expenses	383,270.48		383,270.48
25	General expenses	979,856.68		979,856.68
26	Depreciation expense	422,395.73		422,395.73
27	Amortization of PAA	30,229.20		30,229.20
28	TOTI	39,945.95	3,375.00	43,320.95
29	Amortization of ITC	-		-
30	Amortization of CIAC	(144,904.80)		(144,904.80)
31	Interest expense	151,212.02	98,766.60	249,978.62
32	Total Operating Deductions	1,862,005.26	102,141.60	1,964,146.86
33	Taxable Income State (Line 22 minus Line 32)	430,188.21	201,961.94	632,150.14
34	State Income Tax (Line 33 multiplied by 2.5%)	10,754.71	5,049.04	15,803.75
35	Federal Taxable Income (Line 33 minus Line 34)	419,433.50	196,912.89	616,346.39
36		-		-
37	Federal Taxable Income (Line 35 minus Line 36)	419,433.50	196,912.89	616,346.39
38	Federal Income Tax (Line 37 multiplied by 21%)	88,081.04	41,351.71	129,432.74
39	Net Amount (Line 37 minus Line 38)	331,352.47	155,561.18	486,913.65
40	Add: Interest Expense	151,212.02	98,766.60	249,978.62
41	Net Income for Return	482,564.49	254,327.78	736,892.27

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 ) **APPLICATION FOR**  
Water and Sewer Utility Service in All ) **A GENERAL INCREASE**  
Service Areas of North Carolina ) **IN RATES**

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

**CWSNC Uniform  
Balance Sheet as of March 31, 2021**

ASSETS:	\$	LIABILITIES AND OTHER CREDITS	\$
Plant In Service:		Capital Stock and Retained Earnings:	
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
Total	(60,837,078)	Accrued Liabilities	876,575
Net Utility Plant	168,704,999	Taxes Accrued	22,440
		Customer Deposits	277,503
		Customer Deposits - Interest	33,404
		A/P - Assoc. Companies	58,454,783
		Deferred Revenue	44,274
		Total	60,853,488
Plant Acquisition Adjustment-Water	(1,946,044)	Advances In Aid of Construction:	
Plant Acquisition Adjustment-Sewer	351,841	Water	20,666
Total	(1,594,202)	Sewer	12,274
		Total	32,940
Construction Work In Process-Water	585,123	Contributions In Aid of Construction:	
Construction Work In Process-Sewer	1,142,212	Water	17,018,003
Total	1,727,334	Sewer	17,049,240
Current Assets:		Total	34,067,243
Cash	47,328	Other Liabilities:	
Accounts Receivable - Net	4,098,161	Unamortized ITC	57,507
Other Current Assets	(22,192,115)	Deferred Tax - Federal	4,788,362
Total	(18,046,626)	Deferred Tax - State	1,010,230
		Other Non Current Liabilities	5,102,785
Deferred Charges	2,446,776	Total	10,958,883
<b>TOTAL ASSETS</b>	<b>153,238,281</b>	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>153,238,281</b>



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

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

**Required Return & Cost of Debt**

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

**Column Calculations:**

[A]- Company's capital structure, updated as of 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] multiplied by Column [B] divided by Column [C]

**Rate Base Return:**

**CWS - NC Uniform - Water**

<u>Line No.</u>	<u>Description</u>	<u>Capitalization Ratio</u>	<u>Original Cost Rate Base</u>	<u>Embedded Cost</u>	<u>Overall Cost Rate</u>	<u>Net Operating Income</u>
		(a)	(b)	(c)	(d)	(e)
1	<b><u>Present Rates:</u></b>					
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	<u>100.00%</u>	<u>\$68,421,985</u>		<u>5.59%</u>	<u>\$3,827,348</u>
	<b><u>Company Proposed Rates:</u></b>					
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	<u>100.00%</u>	<u>\$68,421,985</u>		<u>7.62%</u>	<u>\$5,215,631</u>

**CWS - NC Uniform - Sewer**

<u>Line No.</u>	<u>Description</u>	<u>Capitalization Ratio</u>	<u>Original Cost Rate Base</u>	<u>Embedded Cost</u>	<u>Overall Cost Rate</u>	<u>Net Operating Income</u>
		(a)	(b)	(c)	(d)	(e)
8	<b><u>Present Rates:</u></b>					
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	<u>100.00%</u>	<u>\$64,590,199</u>		<u>5.31%</u>	<u>\$3,428,612</u>
	<b><u>Company Proposed Rates:</u></b>					
12	Debt	52.03%	\$33,606,280	4.97%	2.59%	\$1,670,232
13	Equity	47.97%	30,983,919	10.50%	5.03%	\$3,253,311
14	Total	<u>100.00%</u>	<u>\$64,590,199</u>		<u>7.62%</u>	<u>\$4,923,544</u>

**Rate Base Return:**

**Bradfield Farms / Fairfield Harbour / Treasure Cove - Water**

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income
		(a)	(b)	(c)	(d)	(e)
1	<b>Present Rates:</b>					
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	<u>100.00%</u>	<u>\$3,388,124</u>		<u>-1.15%</u>	<u>(\$38,796)</u>
	<b>Company Proposed Rates:</b>					
5	Debt	52.03%	1,762,841	4.97%	2.59%	\$87,613
6	Equity	47.97%	1,625,283	10.50%	5.03%	\$170,655
7	Total	<u>100.00%</u>	<u>\$3,388,124</u>		<u>7.62%</u>	<u>\$258,268</u>

**Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer**

Line No.	Description	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income
		(a)	(b)	(c)	(d)	(e)
8	<b>Present Rates:</b>					
9	Debt	52.03%	5,029,751	4.97%	2.59%	\$250,376
10	Equity	47.97%	4,637,270	5.01%	2.40%	\$232,189
11	Total	<u>100.00%</u>	<u>\$9,667,021</u>		<u>4.99%</u>	<u>\$482,565</u>
	<b>Company Proposed Rates:</b>					
12	Debt	52.03%	\$5,029,751	4.97%	2.59%	\$249,979
13	Equity	47.97%	4,637,270	10.50%	5.03%	\$486,913
14	Total	<u>100.00%</u>	<u>\$9,667,021</u>		<u>7.62%</u>	<u>\$736,892</u>

**Total Revenue Requirement**

Line No.	CWS - NC Uniform - Water Description	Amount [A]	Retention Factor [B]	Revenue Requirement [C]
	<u>Operating revenue deductions:</u>			
1	Maintenance expenses	4,554,286.36		
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	<u>15,579,239.33</u>	0.998700	15,599,519
9	<u>Net operating income for a return:</u>			
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	<u>0</u>
15				
16	Revenue requirement			<u>\$21,851,246</u>

Line No.	CWS - NC Uniform - Sewer Description	Amount [A]	Retention Factor [B]	Revenue Requirement [C]
	<u>Operating revenue deductions:</u>			
17	Maintenance expenses	4,436,867		
18	General expenses	4,721,111		
19	Depreciation expense	2,974,857		
20	Amortization of CIAC	(618,405)		
21	Amortization of PAA	(34,048)		
22	Amortization of ITC	(193)		
23	TOTI	211,971		
24	Total operating revenue deductions	<u>\$11,692,160</u>	0.998700	11,707,379
25				
26	<u>Net operating income for a return:</u>			
27	Debt service return	1,670,232	0.998700	1,672,406
28	Equity return	3,253,311	0.769248	4,229,210
29				
30				
31	Adjustment for revenues not subject to GRT	0	0.998700	<u>0</u>
32				
33	Revenue requirement			<u>\$17,608,995</u>

**Total Revenue Requirement**

<b>Bradfield Farms / Fairfield Harbour / Treasure Cove - Wat</b>			
<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Retention Factor</u>
		[A]	[B]
			<u>Revenue Requirement</u>
			[C]
	<u>Operating revenue deductions:</u>		
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	<u>1,513,003.43</u>	0.998700
			1,514,973
9	<u>Net operating income for a return:</u>		
10	Debt service return	87,613.20	0.998700
11	Equity return	170,654.71	0.769248
12			
13			
14	Adjustment for revenues not subject to GRT	0	0.998700
15			
16	Revenue requirement		
			<u>\$1,824,546</u>

<b>Bradfield Farms / Fairfield Harbour / Treasure Cove - Sew</b>			
<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Retention Factor</u>
		[A]	[B]
			<u>Revenue Requirement</u>
			[C]
	<u>Operating revenue deductions:</u>		
17	Maintenance expenses	383,270	
18	General expenses	979,857	
19	Depreciation expense	422,396	
20	Amortization of CIAC	(144,905)	
21	Amortization of PAA	30,229	
22	Amortization of ITC	-	
23	TOTI	39,946	
24	Total operating revenue deductions	<u>\$1,710,793</u>	0.998700
			1,713,020
26	<u>Net operating income for a return:</u>		
27	Debt service return	249,979	0.998700
28	Equity return	486,913	0.769248
29			
30			
31	Adjustment for revenues not subject to GRT	0	0.998700
32			
33	Revenue requirement		
			<u>\$2,596,297</u>

**Service Revenue Requirement**

Line No.	CWS - NC Uniform - Water	
	Item	Amount
		[A]
1	Revenues	1.0000
2	Plus: Forfeited discounts	0.0031
3	Revenues with forfeited discounts	1.0031
4	Uncollectible accounts	(0.0105)
5	Service revenue	0.9926
6	Total revenue requirement	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
	<b>CWS - NC Uniform - Sewer</b>	
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



**Service Revenue Requirement**

<b>Bradfield Farms / Fairfield Harbour / Treasure Cove - Water</b>		
<b>Line No.</b>	<b>Item</b>	<b>Amount</b>
		[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
<b>Bradfield Farms / Fairfield Harbour / Treasure Cove - Sewer</b>		
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 ) **APPLICATION FOR**  
Water and Sewer Utility Service in All ) **A GENERAL INCREASE**  
Service Areas of North Carolina ) **IN RATES**

**Appendix 6  
Schedule E**

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

Number of Customers Served

Carolina Water Service, Inc. of North Carolina - Uniform

Month	Water			Sewer		
	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

Month	Water			Sewer		
	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

Billing Analysis

CWSNC Uniform Service Area

End of Period Revenue at Present Rates

Water						
Residential						
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
Unmetered	-	0		\$58.54		\$0
5/8"	26,213	314,556		\$28.92		\$9,096,960
3/4"	646	7,752		\$28.92		\$224,188
1"	103	1,236		\$72.30		\$89,363
1.5"	36	432		\$144.60		\$62,467
2"	38	456		\$231.36		\$105,500
3"	-	0		\$433.80		\$0
4"	-	0		\$723.00		\$0
6"	-	0		\$1,446.00		\$0
Volumetric - Uniform Water			969,875,638		\$8.27	\$8,020,872
Volumetric - Irrigation			0		\$4.23	\$0
Purchased Water:						
Carolina Forest			7,597,431		\$3.19	\$24,236
Eastgate & Tanglewood South			6,625,540		\$8.27	\$54,793
High Vista Estates			11,864,109		\$3.40	\$40,338
Riverbend			6,081,974		\$7.50	\$45,615
Riverpointe			14,760,478		\$6.74	\$99,486
Whispering Pines			91,294,761		\$3.38	\$308,576
White Oak/Lee Forest/Winston			32,715,395		\$2.85	\$93,239
Willowbrook			5,669,326		\$8.27	\$46,885
Woodrun			19,212,796		\$3.19	\$61,289
Yorktown			3,596,470		\$5.79	\$20,824
Zemosa Acres			11,972,873		\$5.41	\$64,773
Carolina Trace			63,653,716		\$2.21	\$140,675
Commercial						
Unmetered	16	192		\$58.54		\$11,240
5/8"	314	3,768		\$28.92		\$108,971
3/4"	34	408		\$28.92		\$11,799
1"	55	660		\$72.30		\$47,718
1.5"	31	372		\$144.60		\$53,791
2"	56	672		\$231.36		\$155,474
3"	5	60		\$433.80		\$26,028
4"	2	24		\$723.00		\$17,352
6"	2	24		\$1,446.00		\$34,704
Volumetric - Uniform Water			56,442,010		\$8.27	\$466,775
Purchased Water:						
Carolina Forest			129,865		\$3.19	\$414
Eastgate & Tanglewood South			4,610		\$8.27	\$38
High Vista Estates			258,837		\$3.40	\$880
Riverbend			0		\$7.50	\$0
Riverpointe			372,620		\$6.74	\$2,511
Whispering Pines			4,934,450		\$3.38	\$16,678
White Oak/Lee Forest/Winston			433,700		\$2.85	\$1,236
Willowbrook			141,650		\$8.27	\$1,171
Woodrun			491,840		\$3.19	\$1,569
Yorktown			0		\$5.79	\$0
Zemosa Acres			183,858		\$5.41	\$995
Carolina Trace			5,940,960		\$2.21	\$13,130
Availability - Connestee Falls	374	4,488		\$5.30		\$23,786
Availability - Fairfield Sapphire Valley	716	8,592		\$10.05		\$86,350
Availability - Carolina Forest/Woodrun	1,341	2,682		\$27.15		\$72,816
Availability - Linville Ridge	41	492		\$13.60		\$6,691
WSIC/SSIC Revenue Eff 10/01/21						\$180,485
<b>TOTAL</b>						<b>\$19,942,681</b>

Billing Analysis

End of Period Revenue at Proposed Rates

Water						
Residential						
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
Unmetered	-	0		\$65.23		\$0
5/8"	26,213	314,556		\$31.00		\$9,751,236
3/4"	646	7,752		\$31.00		\$240,312
1"	103	1,236		\$77.50		\$95,790
1.5"	36	432		\$155.00		\$66,960
2"	38	456		\$248.00		\$113,088
3"	-	0		\$465.00		\$0
4"	-	0		\$775.00		\$0
6"	-	0		\$1,550.00		\$0
Volumetric - Uniform Water			969,875,638		\$9.70	\$9,407,794
Volumetric - Irrigation			0		\$4.96	\$0
Purchased Water:						
Carolina Forest	Montgomery County		7,597,431		\$3.19	\$24,236
Eastgate & Tanglewood South	Fayetteville PWC		6,625,540		\$5.64	\$37,368
High Vista Estates	Hendersonville		11,864,109		\$3.75	\$44,490
Riverbend	Town of Franklin		6,081,974		\$7.80	\$47,439
Riverpointe	Charlotte Water		14,760,478		\$6.74	\$99,456
Whispering Pines	Town of Southern Pines		91,294,761		\$3.38	\$308,576
White Oak/Lee Forest/Winston	Johnston County		32,715,395		\$3.02	\$98,800
Willowbrook	Johnston County		5,669,326		\$3.02	\$17,121
Woodrun	Montgomery County		19,212,796		\$3.19	\$61,289
Yorktown	City of Winston Salem		3,596,470		\$5.79	\$20,824
Zemosa Acres	City of Concord		11,972,873		\$5.41	\$64,773
Carolina Trace	City of Sanford		63,653,716		\$2.21	\$140,675
Commercial						
Unmetered	16	192		\$65.23		\$12,524
5/8"	314	3,768		\$31.00		\$116,808
3/4"	34	408		\$31.00		\$12,648
1"	55	660		\$77.50		\$51,150
1.5"	31	372		\$155.00		\$57,660
2"	56	672		\$248.00		\$166,656
3"	5	60		\$465.00		\$27,900
4"	2	24		\$775.00		\$18,600
6"	2	24		\$1,550.00		\$37,200
Volumetric - Uniform Water			56,442,010		\$9.70	\$547,487
Purchased Water:						
Carolina Forest	Montgomery County		129,865		\$3.19	\$414
Eastgate & Tanglewood South	Fayetteville PWC		4,610		\$5.64	\$26
High Vista Estates	Hendersonville		258,837		\$3.75	\$971
Riverbend	Town of Franklin		0		\$7.80	\$0
Riverpointe	Charlotte Water		372,620		\$6.74	\$2,511
Whispering Pines	Town of Southern Pines		4,934,450		\$3.38	\$16,678
White Oak/Lee Forest/Winston	Johnston County		433,700		\$3.02	\$1,310
Willowbrook	Johnston County		141,650		\$3.02	\$428
Woodrun	Montgomery County		491,840		\$3.19	\$1,569
Yorktown	City of Winston Salem		0		\$5.79	\$0
Zemosa Acres	City of Concord		183,858		\$5.41	\$995
Carolina Trace	City of Sanford		5,940,960		\$2.21	\$13,130
Availability - Connettee Falls	374	4,488		\$5.30		\$23,786
Availability - Fairfield Sapphire Valley	716	8,592		\$10.05		\$86,350
Availability - Carolina Forest/Woodrun	1,341	2,682		\$27.15		\$72,816
Availability - Linville Ridge	41	492		\$13.60		\$6,691
WSIC/SSIC Revenue Eff 10/01/21						\$0
<b>TOTAL</b>						<b>\$21,916,535</b>

Billing Analysis

CWSNC Uniform 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	2,886	34,632		\$73.73		\$2,553,417	
Base Charge	11,375	136,500		\$58.91		\$8,041,215	
Collection Only	740	8,880		\$41.24		\$366,211	
Volumetric - Uniform Sewer			478,219,355		\$4.59	\$2,195,027	
Purchased Sewer Treatment:							
White Oak/Lee Forest/Winston			27,451,855		\$6.15	\$168,829	
Kings Grant			7,829,200		\$3.98	\$31,160	
College Park			2,408,770		\$7.33	\$17,656	
Mt. Carmel	379	4,548	15,305,857	\$48.53	\$6.32	\$317,447	
Fairfield Mountain	415	4,980	12,111,640	\$110.74		\$551,485	
The Ridges	46	552	1,500,300	\$59.66		\$32,932	
Commercial							
Flat	6	72		\$73.73		\$5,309	
5/8"	497	5,964		\$58.91		\$351,339	
3/4"	5	60		\$58.91		\$3,535	
1"	33	396		\$147.28		\$58,323	
1.5"	16	192		\$294.55		\$56,554	
2"	54	648		\$471.28		\$305,389	
3"	4	48		\$883.65		\$42,415	
4"	1	12		\$1,472.75		\$17,673	
6"	2	24		\$2,945.50		\$70,692	
Collection Only	0	-		\$41.24		\$0	
Volumetric - Uniform Sewer			74,786,852		\$4.59	\$343,272	
Fairfield Mountain - Base	0	0	-	\$110.74		\$0	
Dwelling Unit - Small	6	72	188,360	\$78.50	\$13.93	\$8,276	
Dwelling Unit - Medium	11	132	1,109,943	\$139.50	\$13.93	\$33,876	
Dwelling Unit - Large	3	36	350,744	\$219.50	\$13.93	\$12,788	
The Ridges - < 1"	1	12		\$59.66		\$716	
The Ridges - < 2"	1	12		\$188.60		\$2,263	
Regalwood/White Oak - Flat, Included Ab	0	0		\$73.73		\$0	
White Oak School	1	12		\$2,187.33		\$26,248	
Daycare	1	12		\$280.41		\$3,365	
Pantry	0	0		\$119.49		\$0	
Availability - Fairfield Sapphire Valley	88	1056		\$10.20		\$10,771	
Availability - Connettee Falls	218	2616		\$5.75		\$15,042	
WSIC/SSIC Revenue Eff 10/01/21						\$145,452	
<b>TOTAL</b>						<b>\$15,788,677</b>	

Billing Analysis

End of Period Revenue at Proposed Rates

Sewer						
Residential						
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue
Flat	2,886	34,632		\$84.31		\$2,919,824
Base Charge	11,375	136,500		\$64.09		\$8,748,285
Collection Only	740	8,880		\$44.87		\$398,446
Volumetric - Uniform Sewer			478,219,355		\$5.77	\$2,759,326
Purchased Sewer Treatment:						
White Oak/Lee Forest/Winston			27,451,855		\$6.15	\$168,829
Kings Grant			7,829,200		\$4.18	\$32,726
College Park			2,408,770		\$7.40	\$17,825
Mt. Carmel	379	4,548	15,305,857	\$52.16	\$6.32	\$333,957
Fairfield Mountain	415	4,980	12,111,640	\$134.87		\$671,653
The Ridges	46	552	1,500,300	\$61.82		\$34,125
Commercial						
Flat	6	72		\$84.31		\$6,070
5/8"	497	5,964		\$64.09		\$382,233
3/4"	5	60		\$64.09		\$3,845
1"	33	396		\$160.23		\$63,449
1.5"	16	192		\$320.45		\$61,526
2"	54	648		\$512.72		\$332,243
3"	4	48		\$961.35		\$46,145
4"	1	12		\$1,602.25		\$19,227
6"	2	24		\$3,204.50		\$76,908
Collection Only	0	-		\$44.87		\$0
Volumetric - Uniform Sewer			74,786,852		\$5.77	\$431,520
Fairfield Mountain - Base	0	0	0	\$134.87		\$0
Dwelling Unit - Small	6	72	188,360	\$103.00	\$13.93	\$10,040
Dwelling Unit - Medium	11	132	1,109,943	\$182.00	\$13.93	\$39,486
Dwelling Unit - Large	3	36	350,744	\$286.00	\$13.93	\$15,182
The Ridges - < 1"	1	12		\$61.82		\$742
The Ridges - < 2"	1	12		\$180.47		\$2,166
Regalwood/White Oak	0	0		\$84.31		\$0
White Oak School	1	12		\$2,283.50		\$27,402
Daycare	1	12		\$292.74		\$3,513
Pantry	0	0		\$160.52		\$0
Availability - Fairfield Sapphire Valley	88	1056		\$10.20		\$10,771
Availability - Connetsee Falls	218	2616		\$5.75		\$15,042
WSIC/SSIC Revenue Eff 10/01/21						\$0
<b>TOTAL</b>						<b>\$17,632,503</b>

Billing Analysis

Bradfield Farms/ Fairfield Harbor/Treasure Cove Service Area

End of Period Revenue at Present Rates

Water							
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		\$679,060	
1"	2	24		\$43.25		\$1,038	
1.5"	0	0		\$86.50		\$0	
2"	1	12		\$138.40		\$1,661	
Volume - BF/FH/TC/PU			162,638,417		\$4.20	\$683,081	
Commercial							
5/8" - 3/4"	19	228		\$17.30		\$3,944	
1"	5	60		\$43.25		\$2,595	
1.5"	5	60		\$86.50		\$5,190	
2"	2	24		\$138.40		\$3,322	
Volume - BF/FH/TC/PU			2,797,241		\$4.20	\$11,748	
Availability - Fairfield Harbour	901	10,812		\$3.55		\$38,383	
WSIC/SSIC Revenue Eff 10/01/21							\$3,813
<b>TOTAL</b>							<b>\$1,433,835</b>

End of Period Revenue at Proposed Rates

Water							
Residential							
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue	
5/8" - 3/4"	3,271	39,252		\$22.10		\$867,469	
1"	2	24		\$55.25		\$1,326	
1.5"	0	0		\$110.50		\$0	
2"	1	12		\$176.80		\$2,122	
Volume - BF/FH/TC/PU			162,638,417		\$5.61	\$912,402	
Commercial							
5/8" - 3/4"	19	228		\$22.10		\$5,039	
1"	5	60		\$55.25		\$3,315	
1.5"	5	60		\$110.50		\$6,630	
2"	2	24		\$176.80		\$4,243	
Volume - BF/FH/TC/PU			2,797,241		\$5.61	\$15,693	
Availability - Fairfield Harbour	901	10,812		\$3.55		\$38,383	
WSIC/SSIC Revenue Eff 10/01/21							\$0
<b>TOTAL</b>							<b>\$1,856,620</b>



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	
WSIC/SSIC Revenue Eff 10/01/21						\$20,947	
<b>TOTAL</b>						<b>\$2,295,562</b>	

End of Period Revenue at Proposed Rates

Sewer							
Residential							
Charge Type	EOP Customers	EOP Bills	EOP Usage	Base Rate	Usage Rate	Total Revenue	
Flat	2,955	35,460		\$61.75		\$2,189,655	
Bulk Sewer	159	1,908		\$61.75		\$117,819	
Apartments	320	3,836		\$61.75		\$236,890	
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						\$0	
<b>TOTAL</b>						<b>\$2,600,856</b>	

Average Usage & Bill Calculation

Line No.		Average Usage - Residential Customer			
		<u>CWSNC Uniform</u>	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
		<u>Bradfield Farms/Fairfield</u>			
		<u>Harbour/Treasure Cove</u>			
5	Water		39,288	162,638,417	4,139.65

Average Bill at Present Rates - Residential Customer

		Average Usage	Base Charge	Usage Charge per 1000 Gal.	Estimated	Total
					WSIC / SSIC %	
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
		<u>Bradfield Farms/Fairfield</u>			Estimated	
		<u>Harbour/Treasure Cove</u>			WSIC / SSIC %	
10	Water	4,139.65	17.30	4.20	0.27%	34.78
11	Sewer	-	53.91	-	0.93%	54.41

Average Bill at Proposed Rates - Residential Customer

		Average Usage	Base Charge	Usage Charge per 1000 Gal.	Estimated	Total
					WSIC / SSIC %	
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
		<u>Bradfield Farms/Fairfield</u>			Estimated	
		<u>Harbour/Treasure Cove</u>			WSIC / SSIC %	
16	Water	4,139.65	22.10	5.61	0.00%	45.32
17	Sewer	-	61.75	-	0.00%	61.75

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 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

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

<u>Service Area</u>	<u>Bulk Provider</u>		
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) \$ 58.54

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 \$ 13.60

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

SEWER RATES AND CHARGES

Monthly Metered Sewer Service:

A. Base Facility Charge:

Residential (zero usage) \$ 58.91

Commercial (based on meter size with zero usage)

< 1" meter	\$ 58.91
1" meter	\$ 147.28
1 1/2" meter	\$ 294.55
2" meter	\$ 471.28
3" meter	\$ 883.65
4" meter	\$1,472.75
6" meter	\$2,945.50

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 (Residential and Commercial) \$ 41.24

Usage charge, per 1,000 gallons  
(based on purchased water consumption)

<u>Service Area</u>	<u>Bulk Provider</u>	White Oak Plantation/	
Lee Forest/Winston Pt.	Johnston County		\$ 6.15
Kings Grant	Two Rivers Utilities		\$ 3.98
College Park	Town of Dallas		\$ 7.33

Monthly Flat Rate Service: \$ 73.73

Multi-residential customers who are served by a master meter shall be charged the flat rate per unit. \$ 73.73

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	\$ 73.73
White Oak High School	\$2,187.33
Child Castle Daycare	\$ 280.41
Pantry	\$ 153.76

Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, and  
Highland Shores Subdivision:

Monthly Sewer Rates:

Residential	
Collection charge/dwelling unit	\$ 41.24
Treatment charge/dwelling unit	\$ 90.00
Total monthly flat rate/dwelling unit	<u>\$ 131.24</u>

Commercial and Other:

Minimum monthly collection and treatment charge	\$ 131.24
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Monthly collection and treatment charge for customers who do not take water service	\$ 131.24
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Treatment charge per dwelling unit

Small (less than 2,500 gallons per month)	\$ 103.00
Medium (2,500 to 10,000 gallons per month)	\$ 182.00
Large (over 10,000 gallons per month)	\$ 286.00

Collection Charge (per 1,000 gallons)	\$ 13.93
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The Ridges at Mountain Harbour:

Monthly Sewer Rates:

Collection charge (Residential and Commercial)	\$ 41.24
Treatment charge (Residential and Commercial)	
< 1" meter	\$ 18.42
2" meter	\$ 147.36

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$ 10.20
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Availability Rate: (Monthly rate, billed quarterly)

Applicable only to property owners in Connestee Falls	\$ 5.75
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<u>New Sewer Customer Charge:</u> <sup>4/</sup>	\$ 27.00
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Reconnection Charge: <sup>5/</sup>

If sewer service is cut off by utility for good cause:	Actual Cost
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MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$ 25.00
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<u>Bills Due:</u>	On billing date
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<u>Bills Past Due:</u>	21 days after billing date
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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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

<sup>3/</sup> The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.

<sup>4/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>5/</sup> 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.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINAfor 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)

< 1" meter	\$ 17.30
1" meter	\$ 43.25
1 1/2" meter	\$ 86.50
2" meter	\$138.40

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	\$ 0.00
North Hills Subdivision	\$ 100.00
Glen Arbor/North Bend Subdivision	\$ 0.00
Register Place Estates	\$ 500.00

Fairfield Harbor: <sup>1/</sup>All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$ 335.00
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	\$ 650.00
Connection charge per tap	\$ 320.00

Bradfield Farms:

Connection charge per tap	None
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<u>Meter Testing Fee:</u> <sup>2/</sup>	\$ 20.00
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<u>New Water Customer Charge:</u>	\$ 27.00
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Reconnection Charge: <sup>3/</sup>

If water service is cut off by utility for good cause	\$ 42.00
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If water service is discontinued at customer's request	\$ 42.00
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<u>New Meter Charge:</u>	Actual Cost
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<u>Irrigation Meter Installation:</u>	Actual Cost
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## SEWER RATES AND CHARGES

Monthly Sewer Service:Residential:

Flat Rate, per dwelling unit	\$ 53.91
Bulk Flat Rate, per REU	\$ 53.91

Commercial and Other:

Monthly Flat Rate (Customers who do not take water service)	\$ 53.91
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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: <sup>4/</sup>

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)

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area \$ 2.85

Connection Charge

Fairfield Harbour: <sup>1/</sup>

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: <sup>5/</sup> \$ 27.00

Reconnection Charge: <sup>6/</sup>

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

## MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$ 25.00
<u>Bills Due:</u>	On billing date
<u>Bills Past Due:</u>	21 days after billing date
<u>Billing Frequency:</u>	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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

<sup>3/</sup> 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.

<sup>4/</sup> 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.

<sup>5/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>6/</sup> 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.

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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.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINASCHEDULE OF CONNECTION FEESFOR WATER UTILITY SERVICE UNDER UNIFORM RATESUniform Connection Fees: <sup>1/</sup>

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>	<u>CC</u>	<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>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:

<u>Subdivision</u>	<u>CC</u>
Lindsey Point Subdivision	\$ 0.00
Amber Acres North, Sections II & IV	\$ 570.00
Fairfield Mountain/Apple Valley (a.k.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) <sup>2/</sup>	\$ 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.

<u>Subdivision</u>	<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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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.

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA

SCHEDULE OF CONNECTION FEES FOR

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: <sup>1/</sup>

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
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 (Griffin Bldrs.)	\$ 0.00	\$ 0.00
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
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

Carolina Pines

Residential (including single-family homes, condominiums, apartments, and mobile homes)	\$1,350.00 per unit
Hotels	\$750.00 per unit
Nonresidential or	\$3.57 per gallon of daily design of discharge \$900.00 per unit, whichever is greater

Subdivision

CC

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) <sup>2/</sup>	\$ 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:

<u>Subdivision</u>	<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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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 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

Usage Charge:

A. Treated Water/1,000 gallons	\$ 9.70
B. Untreated Water/1,000 gallons (Brandywine Bay Irrigation Water)	\$ 4.96

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

<u>Service Area</u>	<u>Bulk Provider</u>		
Carolina Forest	Montgomery County	\$	3.19
Eastgate & Tanglewood South	Fayetteville PWC	\$	5.64
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 \$ 13.60

<u>Availability Rate:</u> (Monthly rate, billed semiannually)		
Applicable only to property owners in Fairfield Sapphire Valley Service Area		\$10.05
<u>Availability Rate:</u> (Monthly rate, billed quarterly))		
Applicable only to property owners in Connestee Falls		\$ 5.30
<u>Meter Testing Fee:</u> <sup>1/</sup>		\$20.00
<u>New Water Customer Charge:</u>		\$27.00
<u>Reconnection Charge:</u> <sup>2/</sup>		
If water service is cut off by utility for good cause		\$42.00
If water service is discontinued at customer's request		\$42.00
<u>Reconnection Charge:</u> <sup>3/</sup> (Flat-rate water customers)		
If water service is cut off by utility for good cause		Actual Cost
<u>Management Fee:</u> (in the following subdivisions only) (Per connection)		
Wolf Laurel		\$150.00
Covington Cross Subdivision (Phases 1 & 2)		\$100.00
<u>Oversizing Fee:</u> (in the following subdivision only)		
(One-time charge per single-family equivalent)		
Winghurst		\$400.00
<u>Meter Fee:</u>		
For <1" meters		\$ 50.00
For meters 1" or larger		Actual Cost
<u>Irrigation Meter Installation:</u>		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 1,000 gallons  
(based on purchased water consumption)

<u>Service Area</u>	<u>Bulk Provider</u>	White Oak Plantation/	
Lee Forest/Winston Pt.	Johnston County		\$ 6.15
Kings Grant	Two Rivers Utilities		\$ 4.18
College Park	Town of Dallas		\$ 7.44

Monthly Flat Rate Service: \$ 84.31

Multi-residential customers who are served by a master meter shall be charged the flat rate per unit. \$ 84.31

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	\$ 84.31
White Oak High School	\$2,283.50
Child Castle Daycare	\$ 292.74
Pantry	\$ 160.52

Fairfield Mountain/Apple Valley (a.k.a. Rumbling Bald) Service Area, and  
Highland Shores Subdivision:

Monthly Sewer Rates:

Residential	
Collection charge/dwelling unit	\$ 44.87
Treatment charge/dwelling unit	\$ 90.00
Total monthly flat rate/dwelling unit	<u>\$ 134.87</u>

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)	\$ 103.00
Medium (2,500 to 10,000 gallons per month)	\$ 182.00
Large (over 10,000 gallons per month)	\$ 286.00

Collection Charge (per 1,000 gallons) \$ 13.93

The Ridges at Mountain Harbour:

Monthly Sewer Rates:

Collection charge (Residential and Commercial)	\$ 44.87
Treatment charge (Residential and Commercial)	
< 1" meter	\$ 16.95
2" meter	\$ 135.60

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Sapphire Valley Service Area	\$ 10.20
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Availability Rate: (Monthly rate, billed quarterly)

Applicable only to property owners in Connestee Falls	\$ 5.75
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New Sewer Customer Charge: <sup>4/</sup> \$ 27.00

Reconnection Charge: <sup>5/</sup>

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 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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

<sup>3/</sup> The utility shall itemize the estimated cost of disconnecting and reconnecting service and shall furnish this estimate to customer with cut-off notice.

<sup>4/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>5/</sup> 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.

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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.

SCHEDULE OF RATES

for

CAROLINA WATER SERVICE, INC. OF NORTH CAROLINAfor 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):

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

< 1" meter	\$ 22.10
1" meter	\$ 55.25
1 1/2" meter	\$110.50
2" meter	\$176.80

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:

Treasure Cove Subdivision	\$ 0.00
North Hills Subdivision	\$ 100.00
Glen Arbor/North Bend Subdivision	\$ 0.00
Register Place Estates	\$ 500.00

Fairfield Harbor: <sup>1/</sup>All Areas Except Harbor Pointe II Subdivision

Recoupment of capital fees per tap	\$ 335.00
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	\$ 650.00
Connection charge per tap	\$ 320.00

Bradfield Farms:

Connection charge per tap	None
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Meter Testing Fee: <sup>2/</sup> \$ 20.00

New Water Customer Charge: \$ 27.00

Reconnection Charge: <sup>3/</sup>

If water service is cut off by utility for good cause \$ 42.00

If water service is discontinued at customer's request \$ 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	\$ 61.75
Bulk Flat Rate, per REU	\$ 61.75

Commercial and Other:

Monthly Flat Rate (Customers who do not take water service)	\$ 61.75
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Monthly Metered Rates  
(based on meter size with zero usage)

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

Usage Charge, per 1,000 gallons \$ 2.54

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

Bulk Flat Rate, per REU \$ 61.75

(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)

Availability Rate: (Monthly rate, billed semiannually)

Applicable only to property owners in Fairfield Harbour Service Area \$ 2.85

Connection Charge

Fairfield Harbour: <sup>1/</sup>

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: <sup>5/</sup> \$ 27.00

Reconnection Charge: <sup>6/</sup>

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

## MISCELLANEOUS UTILITY MATTERS

<u>Charge for processing NSF Checks:</u>	\$ 25.00
<u>Bills Due:</u>	On billing date
<u>Bills Past Due:</u>	21 days after billing date
<u>Billing Frequency:</u>	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:

<sup>1/</sup> 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.

<sup>2/</sup> 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.

<sup>3/</sup> 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.

<sup>4/</sup> 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.



<sup>5/</sup> This charge shall be waived if customer is also a water customer within the same service area.

<sup>6/</sup> 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.

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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 CAROLINASCHEDULE OF CONNECTION FEESFOR WATER UTILITY SERVICE UNDER UNIFORM RATESUniform Connection Fees: <sup>1/</sup>

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>	<u>CC</u>	<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>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:

<u>Subdivision</u>	<u>CC</u>
Lindsey Point Subdivision	\$ 0.00
Amber Acres North, Sections II & IV	\$ 570.00
Fairfield Mountain/Apple Valley (a.k.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) <sup>2/</sup>	\$ 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.

<u>Subdivision</u>	<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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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

SEWER UTILITY SERVICE UNDER UNIFORM RATES

Uniform Connection Fees: <sup>1/</sup>

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
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 (Griffin Bldrs.)	\$ 0.00	\$ 0.00
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
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

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

CC

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) <sup>2/</sup>	\$ 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:

<u>Subdivision</u>	<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

<sup>1/</sup> These fees are only applicable one time, when the unit is initially connected to the system.

<sup>2/</sup> 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.

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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.

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 ) **APPLICATION FOR**  
Water and Sewer Utility Service in All ) **A GENERAL INCREASE**  
Service Areas of North Carolina ) **IN RATES**

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



Counties in which Water and Sewer service is provided:

<u>County</u>	<u>Water</u>	<u>Sewer</u>
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

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Water and Sewer Utility Service in All ) **A GENERAL INCREASE**  
Service Areas of North Carolina ) **IN RATES**

**Appendix 9**  
**Schedule H**  
**WSIC/SSIC Three-Year Plan**

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

Detailed Description for Initial Period Projects (2021)

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	Bear Paw	<b>NC - 2021 - Bear Paw - LS1 Replacement</b> 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	<b>NC - 2021 - Fairfield Mtn - WWCS Relocation</b> 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	<b>NC - 2020 - Aeration Improvements - Sugar Mountain</b> 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	<b>NC - 2021 - Brandywine Bay - Water Improvements</b> 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	<b>NC - 2021 - Hound Ears - Water Main Replacement - 2,000 LF</b> 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	
BE/FH/TC	Fairfield Harbour	<b>NC - 2021 - Fairfield Harbour - LS Replacements</b> 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	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2021	2021	Jul-21	W	\$8,400	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2021	2021	Jul-21	W	\$11,000	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2021	2021	Jul-21	W	\$6,500	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2021	2021	Jul-21	W	\$4,400	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][2]	6/30/2021	2021	Jul-21	S		\$3,000
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][2]	6/30/2021	2021	Jul-21	S		\$16,000

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

Detailed Description for Initial Period Projects (2021)

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	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]	6/30/2021	2021	Jul-21	S		\$78,000
BE/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	6/30/2021	2021	Jul-21	W	\$4,700	
BE/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	6/30/2021	2021	Jul-21	W	\$3,000	
BE/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	6/30/2021	2021	Jul-21	W	\$6,500	
BE/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	6/30/2021	2021	Jul-21	W	\$600	
BE/FH/TC	Sewer	Force Main Replacements	62-133.12[d][2]	6/30/2021	2021	Jul-21	S		\$1,000
BE/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][2]	6/30/2021	2021	Jul-21	S		\$26,000
BE/FH/TC	Sewer	Manhole Replacements	62-133.12[d][2]	6/30/2021	2021	Jul-21	S		\$3,000
BE/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	6/30/2021	2021	Jul-21	S		\$23,000
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.									
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) 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.	62-133.12[d][4]	8/31/2021	2022	Jan-22	S		\$799,000
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 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.	62-133.12[d][2]	9/30/2021	2022	Jan-22	S		\$289,000
BE/FH/TC	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	
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

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

Detailed Description for Initial Period Projects (2021)

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	Sapphire Valley	<b>NC - 2021 - Sapphire Valley - Sewer LS Replacement - #41</b> 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]	9/30/2021	2022	Jan-22	S		\$636,000
CWSNC Uniform	Carolina Trace	<b>NC - 2021 - Carolina Trace - WWCS Improvements</b> 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	Connetsee Falls	<b>NC - 2021 - Connetsee Falls - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)</b> 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	<b>NC - 2021 - Bear Paw - Sewer LS Replacement - LS #3</b> 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	<b>NC - 2021 - Sapphire Valley - WWCS Improvements (Rehab - Clean, CCTV, CIPP, Replacement)</b> 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	<b>NC - 2020 - Abington - Abington Sewer Collection Rehab</b> 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	<b>NC - 2022 - Hemby Acres - Replace old or broken clay pipe and rehab manholes.</b> 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	<b>NC - 2022 - Linville Ridge - Replace PRV Valves</b> Replace aging pressure relief valves in the Linville Ridge community.	62-133.12[c][1]	12/31/2021	2022	Jan-22	W	\$79,500	

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

Detailed Description for Initial Period Projects (2021)

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	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	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2021	2022	Jan-22	W	\$8,400	
CWSNC Uniform	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2021	2022	Jan-22	W	\$11,000	
CWSNC Uniform	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2021	2022	Jan-22	W	\$6,500	
CWSNC Uniform	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2021	2022	Jan-22	W	\$4,400	
CWSNC Uniform	Sewer	Force Main Replacements	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$3,000
CWSNC Uniform	Sewer	Gravity Main Replacements	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$16,000
CWSNC Uniform	Sewer	Manhole Replacements	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$5,500
CWSNC Uniform	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2021	2022	Jan-22	S		\$78,000
BE/FH/TC	Water	Well Meter Replacements	62-133.12[c][1]	12/31/2021	2022	Jan-22	W	\$4,700	
BE/FH/TC	Water	Hydrant Replacements	62-133.12[c][1]	12/31/2021	2022	Jan-22	W	\$3,000	
BE/FH/TC	Water	Distribution Main Replacements	62-133.12[c][1]	12/31/2021	2022	Jan-22	W	\$6,500	
BE/FH/TC	Water	Chemical Feed Pumps	62-133.12[c][2]	12/31/2021	2022	Jan-22	W	\$600	
BE/FH/TC	Sewer	Force Main Replacements	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$1,000
BE/FH/TC	Sewer	Gravity Main Replacements	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$26,000
BE/FH/TC	Sewer	Manhole Replacements	62-133.12[d][2]	12/31/2021	2022	Jan-22	S		\$3,000
BE/FH/TC	Sewer	Pump and Motor Replacements	62-133.12[d][4]	12/31/2021	2022	Jan-22	S		\$23,000
								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.	
Total Cost								\$1,584,700	\$5,747,500

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

Docket No. W-354, Sub 384  
Appendix 9  
Schedule H  
Page 5 of 6

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)

Rate Group	Sub Name	Project	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/Sewer	Total Estimated Water	Total Estimated Sewer
CWSNC Uniform	Connetsee Falls	NC - 2022 - Connetsee 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 - WTPP 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	
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	Connetsee Falls	NC - 2023 - Connetsee 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, CIPP, 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	
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	

Carolina Water Service, Inc. of North Carolina  
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Appendix 9  
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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)

Rate Group	Sub Name	Project	Statutory eligibility section	Estimated In Service Date	Year	WSIC/SSIC Filing	Water/Sewer	Total Estimated Water	Total Estimated 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
Total Cost								\$5,065,277	\$4,401,468