

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Schedule A: Supporting Schedules
CWS - NC Uniform

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1a
Updated 09/19/2022

Water Plant in Service			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	141101	Land and Rights General	717,824	150,596	868,420		868,420	-	868,420	-	868,420	-	868,420
2	141102	Land and Rights Pump	50,818	-	50,818		50,818	-	50,818	-	50,818	-	50,818
3	141103	Land and Rights Water	357,109	-	357,109		357,109	-	357,109	-	357,109	-	357,109
4	141104	Land and Rights Trans	18,896	-	18,896		18,896	-	18,896	-	18,896	-	18,896
5	141105	Land and Rights Intangible	-	-	-		-	-	-	-	-	-	-
6	141106	Land and Rights Collections	-	-	-		-	-	-	-	-	-	-
7	141107	Land and Rights Treatment	-	-	-		-	-	-	-	-	-	-
8	141108	Land and Rights Reclaim	-	-	-		-	-	-	-	-	-	-
9	141199	Land Clearing	-	-	-		-	-	-	-	-	-	-
10	141201	Organization	484,055	521	484,577		484,577	-	484,577	-	484,577	-	484,577
11	141202	Franchises	229,516	-	229,516		229,516	-	229,516	-	229,516	-	229,516
12	141203	Struct and Improv General Plant	374,658	51,504 [2]	426,162		426,162	16,808	442,970	16,808	459,778	16,808	476,586
13	141204	Struct and Improv Service Supplies	4,481,887	27,059 [2]	4,508,946		4,508,946	197,587	4,706,534	965,714	5,672,247	386,630	6,058,878
14	141205	Struct and Improv Water Treat Plt	1,603,874	39,175 [2]	1,643,049		1,643,049	61,781	1,704,830	61,781	1,766,611	61,781	1,828,392
15	141206	Struct and Improv Trans Dist Plt	292,417	2,389 [2]	294,806		294,806	9,627	304,433	9,627	314,061	9,627	323,688
16	141207	Struct and Improv Collect Plant	-	-	-		-	-	-	-	-	-	-
17	141208	Struct and Improv Pump Plant	-	-	-		-	-	-	-	-	-	-
18	141209	Struct and Improv Treatment Plant	-	-	-		-	-	-	-	-	-	-
19	141210	Struct and Improv Reclaim WTP	-	-	-		-	-	-	-	-	-	-
20	141211	Struct and Improv Reclaim Wtr Dist	-	-	-		-	-	-	-	-	-	-
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	586,209	244,803 [1],[2]	831,012		831,012	-	831,012	-	831,012	-	831,012
30	141221	Collecting Reservoirs	14,695	717,687	732,382		732,382	-	732,382	-	732,382	-	732,382
31	141222	Lake, River, Other Intakes	-	-	-		-	-	-	-	-	-	-
32	141223	Wells and Springs	14,816,649	31,115 [2]	14,847,765		14,847,765	610,003	15,457,767	1,016,006	16,473,773	503,001	16,976,774
33	141224	Infiltration Gallery	45,185	-	45,185		45,185	-	45,185	-	45,185	-	45,185
34	141225	Supply Mains	788,813	74,366 [2]	863,179		863,179	109,500	972,680	109,500	1,082,180	109,500	1,191,680
35	141226	Power Generation Equipment	162,616	4,857 [2]	167,472		167,472	619	168,091	619	168,710	619	173,909
36	141227	Electric Pump Equip Src Pump	2,947,582	82,461 [2]	3,030,044		3,030,044	58,135	3,088,178	58,135	3,146,313	58,135	3,204,447
37	141228	Electric Pump Equip WTP	9,181,808	208,094 [2]	9,389,902		9,389,902	339,449	9,729,351	403,633	10,132,984	288,102	10,421,086
38	141229	Electric Pump Equip Trans Dist	3,901,287	895,639 [2]	4,796,927		4,796,927	102,679	4,899,606	102,679	5,002,286	102,679	5,104,965
39	141230	Water Treatment Equipment	5,809,668	384,494 [2]	6,194,162		6,194,162	476,644	6,670,806	250,292	6,921,098	173,402	7,094,500
40	141231	Dist Resv and Standpipes	8,880,598	58,316 [2]	8,938,914		8,938,914	149,863	9,088,777	141,824	9,230,601	138,379	9,368,981
41	141232	Trans and Distr Mains	35,934,794	516,345 [2]	36,451,139		36,451,139	4,786,370	41,237,509	2,043,532	43,281,040	4,194,544	47,475,584
42	141233	Service Lines	14,553,864	614,916 [2]	15,168,780		15,168,780	856,701	16,025,481	856,701	16,882,182	856,701	17,738,883
43	141234	Meters	6,513,671	42,553 [2]	6,556,225		6,556,225	1,170,536	7,726,761	2,679,076	10,405,837	1,290,136	11,695,972
44	141235	Meter Installations	2,058,176	43,542 [2]	2,101,717		2,101,717	52,168	2,153,885	52,168	2,206,053	52,168	2,258,220
45	141236	Hydrants	1,414,673	43,796 [2]	1,458,469		1,458,469	56,488	1,514,957	56,488	1,571,445	56,488	1,627,934
46	141237	Backflow Prevention Devices	45,312	16,215 [2]	61,528		61,528	2,170	63,698	2,170	65,868	2,170	68,038
47	141238	Power Gen Equip Coll Plt	-	-	-		-	-	-	-	-	-	-
48	141239	Power Gen Equip Pump Plt	-	-	-		-	-	-	-	-	-	-
49	141240	Power Gen Equip Treat Plt	-	-	-		-	-	-	-	-	-	-
50	141241	Sewer Force Main	-	-	-		-	-	-	-	-	-	-
51	141242	Sewer Gravity Main	-	-	-		-	-	-	-	-	-	-
52	141243	Manholes	-	-	-		-	-	-	-	-	-	-
53	141244	Special Collection Structures	-	-	-		-	-	-	-	-	-	-
54	141245	Service to Customers	-	-	-		-	-	-	-	-	-	-
55	141246	Flow Measure Devices	-	-	-		-	-	-	-	-	-	-

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
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Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1a
Updated 09/19/2022

Water Plant in Service			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
56	141247	Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
57	141248	Receiving Wells	176,744	-	176,744	-	176,744	-	176,744	-	176,744	-	176,744
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-	-	-	-
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-	-	-	-
63	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-	-	-	-
64	141255	Plant Sewers Treatment Plt	23,751	-	23,751	-	23,751	-	23,751	-	23,751	-	23,751
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-	-	-	-
66	141257	Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
67	141258	Reservoirs	-	-	-	-	-	-	-	-	-	-	-
68	141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-
69	141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-
70	141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-
71	141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	-	-	-	-	-	-
73	141264	Reuse Transmission and Dist	-	-	-	-	-	-	-	-	-	-	-
74	141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-
75	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-
77	141268	Other and Misc Equip Source Supply	260	-	260	-	260	-	260	-	260	-	260
78	141269	Other and Misc Equip WTP	21,784	3,185	24,969	-	24,969	-	24,969	-	24,969	-	24,969
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
80	141271	Other Tangible Plant	38,399	10,327	48,727	-	48,727	-	48,727	-	48,727	-	48,727
81	141272	Other Plant Collection	-	-	-	-	-	-	-	-	-	-	-
82	141273	Other Plant Pump	-	-	-	-	-	-	-	-	-	-	-
83	141274	Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-
86	141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-
87	141278	Plant Alloc	207,809	-	207,809	-	207,809	-	207,809	-	207,809	-	207,809
88	141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-
89	141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
90	141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-
91	141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-
92	141283	Concession	-	-	-	-	-	-	-	-	-	-	-
93	141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
94	141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
96	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
97	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
98	141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-
99	141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-
100	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
101	141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
102	141293	Plant Held for Future Use	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)	-	(382,146)
103	141298	FA default	-	-	-	-	-	-	-	-	-	-	-
104	141299	Utility Plant Clearing	-	(0)	(0)	-	(0)	-	(0)	-	(0)	-	(0)
105	141301	Building	-	-	-	-	-	-	-	-	-	-	-
106	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
107	141303	Office Furniture	588,937	(10,487)	578,450	-	578,450	-	578,450	-	578,450	-	578,450
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-
109	141305	Stores Equipment	16,175	292	16,466	-	16,466	2,530	18,997	2,530	21,527	2,530	24,057
110	141306	Lab Equipment	131,549	401	131,950	-	131,950	1,583	133,534	1,583	135,117	1,583	136,700

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Water Plant in Service			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
111	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
112	141308	Tool Shop Equipment	1,081,618	8,897	[1],[2] 1,090,515	1,090,515	1,090,515	6,429	1,096,943	6,429	1,103,372	6,429	1,109,800
113	141309	Power Operated Equipment	363,217	11,654	[2] 374,871	374,871	374,871	6,540	381,411	6,540	387,951	6,540	394,492
114	141310	Communications Equipment	313,787	12,841	[1],[2] 326,628	326,628	326,628	366,372	693,000	381,811	1,074,811	161,656	1,236,467
115	141311	Misc Equipment	200,698	15,193	[2] 215,890	215,890	215,890	8,266	224,156	8,266	232,422	8,266	240,688
116	141399	Building and Equipment Clearing	-	0	0	0	0	-	0	-	0	-	0
117	141401	Vehicles	2,053,046	276,107	[1],[2] 2,329,153	2,329,153	2,329,153	-	2,329,153	-	2,329,153	-	2,329,153
118	141499	Vehicles Clearing	-	(0)	(0)	(0)	(0)	-	(0)	-	(0)	-	(0)
119	141501	Computer Hardware	702	(37)	[1] 665	665	665	-	665	-	665	-	665
120	141502	Desktop/Laptop Computers	15,859	40,053	[1] 55,912	55,912	55,912	-	55,912	-	55,912	-	55,912
121	141503	Mainframe Computers	133,851	(5,733)	[1] 128,118	128,118	128,118	-	128,118	-	128,118	-	128,118
122	141504	Mini Comp Wtr	1,303,576	(36,690)	[1] 1,266,886	1,266,886	1,266,886	-	1,266,886	-	1,266,886	-	1,266,886
123	141601	Computer Software	104,466	6,861	[1] 111,328	111,328	111,328	-	111,328	-	111,328	-	111,328
124	141602	Comp Systems	3,323,886	(168,429)	[1] 3,155,458	3,155,458	3,155,458	-	3,155,458	-	3,155,458	-	3,155,458
125	141603	Micro Systems	65,896	(2,956)	[1] 62,940	62,940	62,940	-	62,940	-	62,940	-	62,940
126	141699	Computer Clearing	-	0	0	0	0	-	0	-	0	-	0
127		Total Plant in Service - Water	126,050,522	4,411,925	130,462,447	-	130,462,447	9,448,848	139,911,295	9,233,912	149,145,207	8,619,798	157,765,005

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Sewer Plant in Service			CWS - NC Uniform		Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
128	141101	Land and Rights General	-	-	-	-	-	-	-	-	-	-	-
129	141102	Land and Rights Pump	-	-	-	-	-	-	-	-	-	-	-
130	141103	Land and Rights Water	-	-	-	-	-	-	-	-	-	-	-
131	141104	Land and Rights Trans	-	-	-	-	-	-	-	-	-	-	-
132	141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-	-	-
133	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	-	-
134	141107	Land and Rights Treatment	39,167	-	39,167	-	39,167	-	39,167	-	39,167	-	39,167
135	141108	Land and Rights Reclaim	1,150	-	1,150	-	1,150	-	1,150	-	1,150	-	1,150
136	141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-
137	141201	Organization	883,492	-	883,492	-	883,492	-	883,492	-	883,492	-	883,492
138	141202	Franchises	127,476	-	127,476	-	127,476	-	127,476	-	127,476	-	127,476
139	141203	Struct and Improv General Plant	1,683,989	25,430 [2]	1,709,419	-	1,709,419	26,092	1,735,511	26,092	1,761,604	26,092	1,787,696
140	141204	Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	-	-	-
141	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	-	-	-
142	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	-	-	-
143	141207	Struct and Improv Collect Plant	104,581	4,356 [2]	108,937	-	108,937	4,252	113,189	4,252	117,441	4,252	121,693
144	141208	Struct and Improv Pump Plant	11,318,289	125,558 [2]	11,443,848	-	11,443,848	197,102	11,640,949	1,375,080	13,016,029	1,126,682	14,142,711
145	141209	Struct and Improv Treatment Plant	20,050,256	22,537 [2]	20,072,794	-	20,072,794	4,503,606	24,576,399	8,479,048	33,055,447	9,463,584	42,519,032
146	141210	Struct and Improv Reclaim WTP	3,271	-	3,271	-	3,271	-	3,271	-	3,271	-	3,271
147	141211	Struct and Improv Reclaim Wtr Dist	180,481	16 [2]	180,497	-	180,497	196	180,694	196	180,890	196	181,087
148	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-
149	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-
150	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-
151	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-
152	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-
153	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-
154	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-
155	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-
156	141220	Struct and Improv Office	322,724	4,120 [1]	326,844	-	326,844	-	326,844	-	326,844	-	326,844
157	141221	Collecting Reservoirs	-	-	-	-	-	-	-	-	-	-	-
158	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-
159	141223	Wells and Springs	-	-	-	-	-	-	-	-	-	-	-
160	141224	Infiltration Gallery	-	-	-	-	-	-	-	-	-	-	-
161	141225	Supply Mains	-	-	-	-	-	-	-	-	-	-	-
162	141226	Power Generation Equipment	297,974	772	298,745	-	298,745	-	298,745	-	298,745	-	298,745
163	141227	Electric Pump Equip Src Pump	-	-	-	-	-	-	-	-	-	-	-
164	141228	Electric Pump Equip WTP	-	-	-	-	-	-	-	-	-	-	-
165	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
166	141230	Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-
167	141231	Dist Resv and Standpipes	20,648	(75)	20,573	-	20,573	-	20,573	-	20,573	-	20,573
168	141232	Trans and Distr Mains	68,271	(248)	68,023	-	68,023	-	68,023	-	68,023	-	68,023
169	141233	Service Lines	935	20 [2]	955	-	955	241	1,196	241	1,436	241	1,677
170	141234	Meters	-	-	-	-	-	-	-	-	-	-	-
171	141235	Meter Installations	-	-	-	-	-	-	-	-	-	-	-
172	141236	Hydrants	-	-	-	-	-	-	-	-	-	-	-
173	141237	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-
174	141238	Power Gen Equip Coll Plt	107,623	-	107,623	-	107,623	-	107,623	-	107,623	-	107,623
175	141239	Power Gen Equip Pump Plt	53,341	14 [2]	53,355	-	53,355	169	53,524	169	53,693	169	53,862
176	141240	Power Gen Equip Treat Plt	308,117	6,287 [2]	314,404	-	314,404	14,248	328,651	14,248	342,899	71,683	414,582
177	141241	Sewer Force Main	3,864,919	608,705 [2]	4,473,624	-	4,473,624	86,855	4,560,479	86,855	4,647,334	86,855	4,734,188
178	141242	Sewer Gravity Main	18,387,484	2,054,567 [2]	20,442,051	-	20,442,051	2,026,606	22,468,657	797,420	23,266,077	976,868	24,242,946
179	141243	Manholes	1,706,858	52,144 [2]	1,759,001	-	1,759,001	93,055	1,852,056	93,055	1,945,111	93,055	2,038,165
180	141244	Special Collection Structures	7,032	21 [2]	7,053	-	7,053	253	7,306	253	7,559	253	7,812
181	141245	Service to Customers	2,179,151	86,014 [2]	2,265,165	-	2,265,165	201,281	2,466,446	201,281	2,667,728	201,281	2,869,009

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1a
Updated 09/19/2022

Sewer Plant in Service			CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
182	141246	Flow Measure Devices	143,165	3,084	[2]	146,249	146,249	6,182	152,431	6,182	158,613	6,182	164,795
183	141247	Flow Measure Install	1,106	2	[2]	1,107	1,107	18	1,126	18	1,144	18	1,162
184	141248	Receiving Wells	211,824	25,449	[2]	237,273	237,273	39,459	276,732	39,459	316,191	39,459	355,650
185	141249	Pumping Equip Pump Plt	4,835,081	323,264	[2]	5,158,346	5,158,346	187,360	5,345,705	187,360	5,533,065	187,360	5,720,425
186	141250	Pumping Equip Reclaim WTP	37,868	1,869	[2]	39,737	39,737	1,047	40,784	1,047	41,831	1,047	42,878
187	141251	Pumping Equip Rcl Wtr Dist	80,351	3,427	[2]	83,778	83,778	3,867	87,645	3,867	91,512	3,867	95,379
188	141252	Treat/Disp Equip Lagoon	595,059	3,214	[2]	598,272	598,272	6,408	604,680	6,408	611,088	6,408	617,496
189	141253	Treat/Disp Equip Trt Plt	19,453,877	132,773	[2]	19,586,650	19,586,650	786,085	20,372,735	1,925,148	22,297,883	425,324	22,723,207
190	141254	Treat/Disp Equip Rclm Wtr	16,414	13,760	[2]	30,174	30,174	9,440	39,614	9,440	49,054	9,440	58,494
191	141255	Plant Sewers Treatment Plt	17,924,214	42,634	[2]	17,966,849	17,966,849	53,320	18,020,168	53,320	18,073,488	53,320	18,126,808
192	141256	Plant Sewers Reclaim Wtr	5,802	2,277	[2]	8,079	8,079	168	8,247	168	8,415	168	8,583
193	141257	Outfall Lines	645,213	15,146	[2]	660,360	660,360	42,842	703,201	42,842	746,043	42,842	788,884
194	141258	Reservoirs	-	-	-	-	-	-	-	-	-	-	-
195	141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-
196	141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-
197	141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-
198	141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-
199	141263	Reuse Dist Reservoirs	3,507	2	[2]	3,509	3,509	24	3,532	24	3,556	24	3,580
200	141264	Reuse Transmission and Dist	85,783	36,199	[2]	121,981	121,981	10,345	132,327	10,345	142,672	10,345	153,017
201	141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-
202	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-
203	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-
204	141268	Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-
205	141269	Other and Misc Equip WTP	-	-	-	-	-	-	-	-	-	-	-
206	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
207	141271	Other Tangible Plant	14,761	194	[2]	14,955	14,955	2,326	17,281	2,326	19,607	2,326	21,933
208	141272	Other Plant Collection	21,466	798	[2]	22,264	22,264	132	22,396	132	22,528	132	22,661
209	141273	Other Plant Pump	471,049	3,094	[2]	474,143	474,143	1,409	475,553	1,409	476,962	1,409	478,371
210	141274	Other Plant Treatment	340,035	1,401	[2]	341,436	341,436	15,489	356,925	15,489	372,415	15,489	387,904
211	141275	Other Plant Reclaim Water Trt	650	-	-	650	650	-	650	-	650	-	650
212	141276	Other Plant Reclaim Water Dist	460	-	-	460	460	-	460	-	460	-	460
213	141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-
214	141278	Plant Alloc	526,952	-	-	526,952	526,952	-	526,952	-	526,952	-	526,952
215	141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-
216	141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
217	141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-
218	141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-
219	141283	Concession	-	-	-	-	-	-	-	-	-	-	-
220	141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
221	141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-
222	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
223	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
224	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
225	141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-
226	141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-
227	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
228	141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
229	141293	Plant Held for Future Use	(227,990)	-	-	(227,990)	(227,990)	-	(227,990)	-	(227,990)	-	(227,990)
230	141298	FA default	-	-	-	-	-	-	-	-	-	-	-
231	141299	Utility Plant Clearing	-	(0)	(0)	-	(0)	-	(0)	-	(0)	-	(0)
232	141301	Building	-	-	-	-	-	-	-	-	-	-	-
233	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
234	141303	Office Furniture	336,598	(6,993)	[1]	329,606	329,606	-	329,606	-	329,606	-	329,606
235	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-
236	141305	Stores Equipment	7,075	1,218	[1],[2]	8,293	8,293	839	9,131	839	9,970	839	10,809

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1a
Updated 09/19/2022

Sewer Plant in Service			CWS - NC Uniform											
Line No.	Account	Description	Base Case			Base Case		WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
			Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
237	141306	Lab Equipment	194,916	3,214	[2]	198,130	198,130	3,909	202,039	3,909	205,949	3,909	209,858	
238	141307	Rental Equipment	-	-		-	-	-	-	-	-	-	-	
239	141308	Tool Shop Equipment	552,921	19,112	[1],[2]	572,033	572,033	4,108	576,141	4,108	580,249	4,108	584,358	
240	141309	Power Operated Equipment	460,437	20,874	[2]	481,312	481,312	19,614	500,926	19,614	520,540	19,614	540,155	
241	141310	Communications Equipment	187,294	9,804	[1],[2]	197,098	197,098	5,967	203,065	5,967	209,033	5,967	215,000	
242	141311	Misc Equipment	41,714	30,241	[2]	71,955	71,955	7,480	79,435	7,480	86,915	7,480	94,396	
243	141399	Building and Equipment Clearing	-	0		0	0	-	0	-	0	-	0	
244	141401	Vehicles	1,224,859	164,727	[1]	1,389,586	1,389,586	-	1,389,586	-	1,389,586	-	1,389,586	
245	141499	Vehicles Clearing	-	(0)		(0)	(0)	-	(0)	-	(0)	-	(0)	
246	141501	Computer Hardware	419	(22)	[1]	397	397	-	397	-	397	-	397	
247	141502	Desktop/Laptop Computers	9,462	23,896	[1]	33,357	33,357	-	33,357	-	33,357	-	33,357	
248	141503	Mainframe Computers	79,857	(3,420)	[1]	76,436	76,436	-	76,436	-	76,436	-	76,436	
249	141504	Mini Comp Wtr	777,721	(21,889)	[1]	755,832	755,832	-	755,832	-	755,832	-	755,832	
250	141601	Computer Software	62,325	4,093	[1]	66,419	66,419	-	66,419	-	66,419	-	66,419	
251	141602	Comp Systems	1,983,050	(100,485)	[1]	1,882,565	1,882,565	-	1,882,565	-	1,882,565	-	1,882,565	
252	141603	Micro Systems	39,314	(1,764)	[1]	37,550	37,550	-	37,550	-	37,550	-	37,550	
253	141699	Computer Clearing	-	0		0	0	-	0	-	0	-	0	
254		Total Plant in Service - Sewer	112,861,840	3,741,429		116,603,269	-	116,603,269	8,361,794	124,965,063	13,425,092	138,390,155	151,288,445	

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1a
Updated 09/19/2022

Plant in Service

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2a
Updated 09/19/2022

Water			CWS - NC Uniform										
Accumulated Depreciation													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	142299	Acc Dep - Land	-	-	-	-	-	-	-	-	-	-	-
2	142201	Acc Dep - Organization	(240,897)	(6,055) [2]	(246,952)	(246,952)	(246,952)	(12,114)	(259,066)	(12,114)	(271,181)	(12,114)	(283,295)
3	142202	Acc Dep - Franchises	(62,101)	(2,869) [2]	(64,970)	(64,970)	(64,970)	(5,738)	(70,708)	(5,738)	(76,446)	(5,738)	(82,184)
4	142203	Acc Dep - Struct and Improv General Plant	(73,028)	(3,376) [2]	(76,404)	(76,404)	(76,404)	(6,389)	(82,793)	(6,709)	(89,502)	(7,045)	(96,547)
5	142204	Acc Dep - Struct and Improv Service Supplies	(1,174,484)	(42,940) [2]	(1,217,424)	(1,217,424)	(1,217,424)	(64,096)	(1,281,520)	30,448	(1,251,072)	(66,061)	(1,317,133)
6	142205	Acc Dep - Struct and Improv Water Treat Plt	(252,970)	4,148 [2]	(248,822)	(248,822)	(248,822)	(25,016)	(273,839)	(26,192)	(300,030)	(27,427)	(327,458)
7	142206	Acc Dep - Struct and Improv Trans Dist Plt	22,515	(2,478) [2]	19,837	19,837	19,837	(4,674)	15,164	(4,857)	10,307	(5,049)	5,257
8	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-	-	-	-	-	-	-
9	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-	-	-	-	-	-	-
10	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
11	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
12	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
13	142220	Acc Dep - Struct and Improv Office	(177,447)	(20,363) [1],[2]	(197,810)	(197,810)	(197,810)	(83,101)	(280,911)	(83,101)	(364,012)	(83,101)	(447,113)
14	142221	Acc Dep - Collecting Reservoirs	2,922	(6,140) [2]	(3,218)	(3,218)	(3,218)	(14,648)	(17,866)	(14,648)	(32,513)	(14,648)	(47,161)
15	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-
16	142223	Acc Dep - Wells and Springs	(5,941,924)	(142,802) [2]	(6,084,726)	(6,084,726)	(6,084,726)	(280,346)	(6,365,071)	(283,143)	(6,648,215)	(318,802)	(6,967,017)
17	142224	Acc Dep - Infiltration Gallery	(13,030)	(565) [2]	(13,595)	(13,595)	(13,595)	(1,130)	(14,724)	(1,130)	(15,854)	(1,130)	(16,983)
18	142225	Acc Dep - Supply Mains	(21,088)	6,683 [2]	(14,405)	(14,405)	(14,405)	(5,870)	(20,275)	(6,912)	(27,187)	(8,007)	(35,194)
19	142226	Acc Dep - Power Generation Equipment	(83,116)	(8,275) [2]	(91,391)	(91,391)	(91,391)	(16,104)	(107,496)	(16,163)	(123,659)	(20,623)	(144,282)
20	142227	Acc Dep - Electric Pump Equip Src Pump	(1,735,700)	(118,308) [2]	(1,854,008)	(1,854,008)	(322,144)	(2,176,152)	(330,048)	(2,506,200)	(338,355)	(2,844,556)	
21	142228	Acc Dep - Electric Pump Equip WTP	(2,126,427)	(96,284) [2]	(2,222,711)	(2,222,711)	(2,222,711)	(217,950)	(2,440,661)	(230,996)	(2,671,657)	(241,872)	(2,913,529)
22	142229	Acc Dep - Electric Pump Equip Trans Dist	(2,349,059)	(272,225) [2]	(2,621,284)	(2,621,284)	(489,696)	(3,110,979)	(503,655)	(3,614,635)	(518,328)	(4,132,963)	
23	142230	Acc Dep - Water Treatment Equipment	(737,346)	(42,442) [2]	(779,788)	(779,788)	(779,788)	(99,301)	(879,089)	(108,666)	(987,755)	(113,402)	(1,101,156)
24	142231	Acc Dep - Dist Resv and Standpipes	(2,006,651)	(77,748) [2]	(2,084,399)	(2,084,399)	(161,701)	(2,246,100)	(165,531)	(2,411,632)	(168,737)	(2,580,369)	
25	142232	Acc Dep - Trans and Distr Mains	(6,364,041)	(105,266) [2]	(6,469,307)	(6,469,307)	(6,469,307)	(6,823,014)	(7,184,107)	(361,093)	(7,545,200)	(7,550,385)	
26	142233	Acc Dep - Service Lines	(1,284,075)	(32,101) [2]	(1,316,177)	(1,316,177)	(1,316,177)	(171,329)	(1,487,506)	(187,631)	(1,675,137)	(204,765)	(1,879,901)
27	142234	Acc Dep - Meters	(1,667,388)	(100,602) [2]	(1,767,990)	(1,767,990)	421,005	(1,346,984)	1,184,353	(162,631)	343,892	181,261	
28	142235	Acc Dep - Meter Installations	(695,506)	(24,216) [2]	(719,721)	(719,721)	(719,721)	(41,949)	(761,670)	(43,602)	(805,272)	(45,339)	(850,611)
29	142236	Acc Dep - Hydrants	(332,884)	(16,388) [2]	(349,273)	(349,273)	(349,273)	(21,896)	(371,169)	(23,240)	(394,408)	(24,652)	(419,060)
30	142237	Acc Dep - Backflow Prevention Devices	(2,885)	259 [2]	(2,626)	(2,626)	(2,626)	(605)	(3,231)	(811)	(4,042)	(1,028)	(5,070)
31	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-	-	-
32	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
33	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-	-	-
34	142241	Acc Dep - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
35	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
36	142243	Acc Dep - Manholes	-	-	-	-	-	-	-	-	-	-	-
37	142244	Acc Dep - Special Collection Structures	-	-	-	-	-	-	-	-	-	-	-
38	142245	Acc Dep - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
39	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
40	142247	Acc Dep - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
41	142248	Acc Dep - Receiving Wells	(3,240)	(1,767) [2]	(5,008)	(5,008)	(5,008)	(3,535)	(8,543)	(3,535)	(12,077)	(3,535)	(15,612)
42	142249	Acc Dep - Pumping Equip Pump Plt	-	-	-	-	-	-	-	-	-	-	-
43	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
44	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
45	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-	-	-	-
46	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-	-	-	-
47	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-	-	-	-
48	142255	Acc Dep - Plant Sewers Treatment Plt	(7,571)	(297) [2]	(7,868)	(7,868)	(7,868)	(594)	(8,462)	(594)	(9,056)	(594)	(9,650)
49	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-	-	-	-
50	142257	Acc Dep - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
51	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-	-	-	-
52	142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-	-	-	-
53	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-
54	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-	-	-	-	-	-	-
55	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-	-	-	-	-	-	-
56	142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-	-	-	-	-
57	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-
58	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-
59	142268	Acc Dep - Other and Misc Equip Source Supply	(87)	(3) [2]	(90)	(90)	(90)	(7)	(96)	(7)	(103)	(7)	(109)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2a
Updated 09/19/2022

			CWS - NC Uniform														
			Accumulated Depreciation			Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement				
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]				
60	142269	Acc Dep - Other and Misc Equip WTP	(2,313)	(303)	[2]	(2,616)	(2,616)	(624)	(3,240)	(624)	(3,865)	(624)	(4,489)				
61	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-		-	-	-	-	-	-	-	-				
62	142271	Acc Dep - Other Tangible Plant	(520,879)	(579)	[2]	(521,459)	(521,459)	(1,218)	(522,677)	(1,218)	(523,895)	(1,218)	(525,113)				
63	142272	Acc Dep - Other Plant Collection	-	-		-	-	-	-	-	-	-	-				
64	142273	Acc Dep - Other Plant Pump	-	-		-	-	-	-	-	-	-	-				
65	142274	Acc Dep - Other Plant Treatment	-	-		-	-	-	-	-	-	-	-				
66	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-		-	-	-	-	-	-	-	-				
67	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-		-	-	-	-	-	-	-	-				
68	142277	Acc Dep - Other Plant	-	-		-	-	-	-	-	-	-	-				
69	142278	Acc Dep - Plant Alloc	(25,399)	(6,928)	[2]	(32,327)	(32,327)	(13,861)	(46,187)	(13,861)	(60,048)	(13,861)	(73,909)				
70	142292	Acc Dep - Non-Utility Property	-	-		-	-	-	-	-	-	-	-				
71	142293	Acc Dep - Plant Held for Future Use	-	-		-	-	-	-	-	-	-	-				
72	142303	Acc Dep - Office Furniture	(445,624)	(12,573)	[1],[2]	(458,197)	(458,197)	(57,845)	(516,042)	(57,845)	(573,887)	(57,845)	(631,732)				
73	142304	Acc Dep - Office Equipment	-	-		-	-	-	-	-	-	-	-				
74	142305	Acc Dep - Stores Equipment	30	(160)	[1],[2]	(130)	(130)	743	613	662	1,275	578	1,853				
75	142306	Acc Dep - Lab Equipment	(104,519)	(6,333)	[2]	(110,853)	(110,853)	(10,186)	(121,038)	(10,336)	(131,375)	(10,495)	(141,869)				
76	142308	Acc Dep - Tool Shop Equipment	(655,810)	(26,486)	[1],[2]	(682,296)	(682,296)	(48,458)	(730,754)	(48,764)	(779,518)	(49,085)	(828,604)				
77	142309	Acc Dep - Power Operated Equipment	(168,026)	(16,799)	[2]	(184,824)	(184,824)	(30,696)	(215,521)	(31,318)	(246,839)	(31,972)	(278,811)				
78	142310	Acc Dep - Communications Equipment	(313,680)	(8,083)	[1],[2]	(321,763)	(321,763)	43,849	(277,914)	(45,685)	(323,598)	(95,605)	(419,204)				
79	142311	Acc Dep - Misc Equipment	(54,387)	6,901	[2]	(47,486)	(47,486)	(4,461)	(51,947)	(4,723)	(56,670)	(4,998)	(61,668)				
80	142401	Acc Dep - Vehicles	(1,595,975)	(83,479)	[1],[2]	(1,679,454)	(1,679,454)	(248,391)	(1,927,845)	(248,391)	(2,176,235)	(248,391)	(2,424,626)				
81	142501	Acc Dep - Computer Hardware	(180)	(50)	[1]	(230)	(230)	-	(230)	-	(230)	-	(230)				
82	142502	Acc Dep - Desktop/Laptop Computers	(1,653)	(3,649)	[1]	(5,302)	(5,302)	-	(5,302)	-	(5,302)	-	(5,302)				
83	142503	Acc Dep - Mainframe Computers	(136,798)	5,706	[1]	(131,092)	(131,092)	-	(131,092)	-	(131,092)	-	(131,092)				
84	142504	Acc Dep - Mini Comp Wtr	(1,151,756)	(26,253)	[1]	(1,178,010)	(1,178,010)	-	(1,178,010)	-	(1,178,010)	-	(1,178,010)				
85	142601	Acc Dep - Computer Software	(24,700)	(11,161)	[1]	(35,861)	(35,861)	-	(35,861)	-	(35,861)	-	(35,861)				
86	142602	Acc Dep - Comp Systems	(2,926,550)	107,366	[1]	(2,819,184)	(2,819,184)	-	(2,819,184)	-	(2,819,184)	-	(2,819,184)				
87	142603	Acc Dep - Micro Systems	(67,347)	2,943	[1]	(64,404)	(64,404)	-	(64,404)	-	(64,404)	-	(64,404)				
88		Total Accumulated Depreciation - Water	(35,523,277)	(1,192,338)		(36,715,615)	-	(36,715,615)	(2,353,782)	(39,069,396)	(1,667,417)	(40,736,813)	(2,766,261)	(43,503,074)			

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2a
Updated 09/19/2022

Sewer			CWS - NC Uniform											
Line No.	Account	Description	Accumulated Depreciation		Historical Test Year as adjusted	Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement	
			Total Per Books	Pro-Forma Adjustment										[C]
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					=[A]+[B]		=[E]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]	
146	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-	
147	142269	Acc Dep - Other and Misc Equip WIP	-	-	-	-	-	-	-	-	-	-	-	
148	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-	
149	142271	Acc Dep - Other Tangible Plant	25,577	(102)	[2]	25,474	25,474	583	26,057	528	26,585	470	27,055	
150	142272	Acc Dep - Other Plant Collection	(6,802)	(266)	[2]	(7,068)	(7,068)	(425)	(7,493)	(427)	(7,920)	(430)	(8,350)	
151	142273	Acc Dep - Other Plant Pump	(18,810)	(5,901)	[2]	(24,711)	(24,711)	(11,596)	(36,307)	(11,630)	(47,936)	(11,665)	(59,601)	
152	142274	Acc Dep - Other Plant Treatment	(17,431)	(3,999)	[2]	(21,430)	(21,430)	(5,705)	(27,135)	(6,074)	(33,208)	(6,461)	(39,669)	
153	142275	Acc Dep - Other Plant Reclaim Water Trt	(212)	(8)	[2]	(221)	(221)	(16)	(237)	(16)	(253)	(16)	(269)	
154	142276	Acc Dep - Other Plant Reclaim Water Dist	(147)	(6)	[2]	(153)	(153)	(11)	(164)	(11)	(176)	(11)	(187)	
155	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-	
156	142278	Acc Dep - Plant Alloc	(64,406)	(17,567)	[2]	(81,972)	(81,972)	(35,148)	(117,120)	(35,148)	(152,268)	(35,148)	(187,415)	
157	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	
158	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	
159	142303	Acc Dep - Office Furniture	(242,626)	(6,994)	[1],[2]	(249,620)	(249,620)	(32,961)	(282,581)	(32,961)	(315,541)	(32,961)	(348,502)	
160	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
161	142305	Acc Dep - Stores Equipment	329	(91)	[1],[2]	238	238	152	389	125	514	97	612	
162	142306	Acc Dep - Lab Equipment	(61,089)	(5,897)	[2]	(66,986)	(66,986)	(12,381)	(79,367)	(12,753)	(92,120)	(13,144)	(105,265)	
163	142308	Acc Dep - Tool Shop Equipment	(307,336)	(13,225)	[1],[2]	(320,561)	(320,561)	(24,724)	(345,285)	(24,920)	(370,204)	(25,125)	(395,329)	
164	142309	Acc Dep - Power Operated Equipment	24,496	(4,683)	[2]	19,813	19,813	(27,764)	(7,951)	(29,630)	(37,582)	(31,592)	(69,174)	
165	142310	Acc Dep - Communications Equipment	(153,772)	(5,442)	[1],[2]	(159,214)	(159,214)	(13,514)	(172,728)	(14,082)	(186,809)	(14,678)	(201,488)	
166	142311	Acc Dep - Misc Equipment	(2,777)	15,304	[2]	12,527	12,527	73	12,600	(164)	12,436	(413)	12,023	
167	142401	Acc Dep - Vehicles	(903,165)	(48,325)	[1],[2]	(951,490)	(951,490)	(148,197)	(1,099,687)	(148,197)	(1,247,885)	(148,197)	(1,396,082)	
168	142501	Acc Dep - Computer Hardware	(101)	(28)	[1]	(129)	(129)	(129)	(129)	(129)	(129)	(129)	(129)	
169	142502	Acc Dep - Desktop/Laptop Computers	(929)	(2,046)	[1]	(2,975)	(2,975)	-	(2,975)	-	(2,975)	-	(2,975)	
170	142503	Acc Dep - Mainframe Computers	(76,910)	3,448	[1]	(73,462)	(73,462)	-	(73,462)	-	(73,462)	-	(73,462)	
171	142504	Acc Dep - Mini Comp Wtr	(646,729)	(12,323)	[1]	(659,051)	(659,051)	-	(659,051)	-	(659,051)	-	(659,051)	
172	142601	Acc Dep - Computer Software	(13,887)	(6,217)	[1]	(20,104)	(20,104)	-	(20,104)	-	(20,104)	-	(20,104)	
173	142602	Acc Dep - Comp Systems	(1,665,565)	51,086	[1]	(1,614,479)	(1,614,479)	-	(1,614,479)	-	(1,614,479)	-	(1,614,479)	
174	142603	Acc Dep - Micro Systems	(37,863)	1,777	[1]	(36,087)	(36,087)	-	(36,087)	-	(36,087)	-	(36,087)	
175		Total Accumulated Depreciation - Sewer	(28,498,585)	(1,184,607)		(29,683,192)	-	(29,683,192)	(1,599,755)	(31,282,947)	(644,293)	(31,927,240)	(1,347,117)	(33,274,358)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2a
Updated 09/19/2022

Accumulated Depreciation

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Schedule A-3a
Updated 09/19/2022

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Water		CWS - NC Uniform										
Cash Working Capital												
Line No.	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	Maintenance expenses, less purchased water	2,961,756.36	87,224	3,048,981	-	3,048,981	747,395	3,796,376	56,274	3,852,649	55,968	3,908,617
2	General expenses	8,679,926.70	1,042,114	9,722,041	-	9,722,041	549,606	10,271,647	330,113	10,601,760	338,177	10,939,937
3	Total cash working capital expenses	<u>11,641,683.06</u>	<u>1,129,339</u>	<u>12,771,022</u>	-	<u>12,771,022</u>	<u>1,297,001</u>	<u>14,068,023</u>	<u>386,387</u>	<u>14,454,409</u>	<u>394,145</u>	<u>14,848,555</u>
4												
5	Cash Working Capital (Line 3 multiplied by 1/8)	1,455,210.38 [3]	141,167 [3]	1,596,378	-	1,596,378	162,125	1,758,503	48,298	1,806,801	49,268	1,856,069

Sewer		CWS - NC Uniform										
Cash Working Capital												
Line No.	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
6	Maintenance expenses, less purchased water	3,324,698.79	44,599	3,369,297	-	3,369,297	287,298	3,656,596	86,483	3,743,078	(112,756)	3,630,322
7	General expenses	5,202,785.61	536,096	5,738,882	-	5,738,882	320,372	6,059,254	180,580	6,239,834	183,976	6,423,810
8	Total cash working capital expenses	<u>8,527,484.40</u>	<u>580,695</u>	<u>9,108,179</u>	-	<u>9,108,179</u>	<u>607,670</u>	<u>9,715,849</u>	<u>267,063</u>	<u>9,982,912</u>	<u>71,221</u>	<u>10,054,133</u>
9												
10	Cash Working Capital (Line 8 multiplied by 1/8)	1,065,935.55 [3]	72,587 [3]	1,138,522	-	1,138,522	75,959	1,214,481	33,383	1,247,864	8,903	1,256,767

Cash Working Capital

Column Calculations:
 [A]- Company's total booked amounts for test year ended March 31, 2022
 [B]- Amounts calculated based on Company's supporting schedules
 [C]- Sum of Columns [A] & [B]
 [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
 [E]- Sum of Columns [C] & [D]
 [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
 [G]- Sum of Columns [C] & [F]
 [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
 [I]- Sum of Columns [G] & [H]
 [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
 [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W- 884, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4a
Updated 09/19/2022

Line No.	Account	Description	CWS - NC Uniform			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
			Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Requirement	Rate Year 2 Adjustments	Rate Year 2 Requirement	Rate Year 3 Adjustments	Rate Year 3 Requirement
			[A]	[B]	[C] =([A]+[B])	[D]	[E] =([C]+[D])	[F]	[G] =([C]+[F])	[H]	[I] =([G]+[H])	[J]	[K] =([I]+[J])
1	141899	CIAC-Clearing	-	0	0	-	0	-	0	-	0	-	0
2	271001	CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-
3	271002	CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
4	271003	CIAC - Structure/Improvement Sec Supply	(51,493)	-	(51,493)	-	(51,493)	-	(51,493)	-	(51,493)	-	(51,493)
5	271004	CIAC - Structure/Improvement WTP	(43,000)	-	(43,000)	-	(43,000)	-	(43,000)	-	(43,000)	-	(43,000)
6	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-
7	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-
8	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-	-	-	-
9	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
10	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
11	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
12	271011	CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-	-	-	-
13	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-	-	-	-
14	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
15	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
16	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-	-	-	-	-	-	-
17	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
18	271017	CIAC - Wells and Springs	(1,013,273)	-	(1,013,273)	-	(1,013,273)	-	(1,013,273)	-	(1,013,273)	-	(1,013,273)
19	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
20	271019	CIAC - Electric Pump Equipment Sec. Pump	(27,138)	-	(27,138)	-	(27,138)	-	(27,138)	-	(27,138)	-	(27,138)
21	271020	CIAC - Electric Pump Equipment WTP	(86,987)	-	(86,987)	-	(86,987)	-	(86,987)	-	(86,987)	-	(86,987)
22	271021	CIAC - Electric Pump Equipment Trans Dist	(200,932)	-	(200,932)	-	(200,932)	-	(200,932)	-	(200,932)	-	(200,932)
23	271022	CIAC - Water Treatment Equipment	(47,681)	-	(47,681)	-	(47,681)	-	(47,681)	-	(47,681)	-	(47,681)
24	271023	CIAC - Dist Reso and S	(183,881)	-	(183,881)	-	(183,881)	-	(183,881)	-	(183,881)	-	(183,881)
25	271024	CIAC - Trans and Distr Mains	(2,907,825)	-	(2,907,825)	-	(2,907,825)	-	(2,907,825)	-	(2,907,825)	-	(2,907,825)
26	271025	CIAC - Service Lines	(268,291)	-	(268,291)	-	(268,291)	-	(268,291)	-	(268,291)	-	(268,291)
27	271026	CIAC - Meters	(25,400)	-	(25,400)	-	(25,400)	-	(25,400)	-	(25,400)	-	(25,400)
28	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
29	271028	CIAC - Hydrants	(336,477)	-	(336,477)	-	(336,477)	-	(336,477)	-	(336,477)	-	(336,477)
30	271029	CIAC - Backflow Prevent D	(4,000)	-	(4,000)	-	(4,000)	-	(4,000)	-	(4,000)	-	(4,000)
31	271030	CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-
32	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-
33	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-
34	271033	CIAC - Office Furniture/ Equipment	-	-	-	-	-	-	-	-	-	-	-
35	271034	CIAC - Misc Equipment	(164,750)	-	(164,750)	-	(164,750)	-	(164,750)	-	(164,750)	-	(164,750)
36	271035	CIAC - Other Langible Plant	(18,508,745)	-	(18,508,745)	-	(18,508,745)	-	(18,508,745)	-	(18,508,745)	-	(18,508,745)
37	271036	CIAC - Tap Fee	(4,594,318)	(7,052) [4]	(4,601,369)	-	(4,601,369)	-	(4,601,369)	-	(4,601,369)	-	(4,601,369)
38	271037	CIAC - Management Fee	(21,294)	(150) [4]	(21,444)	-	(21,444)	-	(21,444)	-	(21,444)	-	(21,444)
39	271038	CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-
40	271039	CIAC - Res Cap Fee	(39,250)	-	(39,250)	-	(39,250)	-	(39,250)	-	(39,250)	-	(39,250)
41	271040	CIAC - Plant Mod Fee	(854,673)	(13,125) [4]	(867,798)	-	(867,798)	-	(867,798)	-	(867,798)	-	(867,798)
42	271041	CIAC - Plant Meter Fee	(277,934)	(6,762) [4]	(284,696)	-	(284,696)	-	(284,696)	-	(284,696)	-	(284,696)
43	271042	CIAC - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
44	271043	CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
45	271044	CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-
46	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-
47	271046	CIAC - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
48	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
49	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
50	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
51	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-
52	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
53	271052	CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
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	(29,687,361)	(27,088)	(29,684,449)	-	(29,684,449)	-	(29,684,449)	-	(29,684,449)	-	(29,684,449)
82	272001	Acc Amort CIAC - Organization	50,770	-	50,770	-	50,770	-	50,770	-	50,770	-	50,770
83	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
84	272003	Acc Amort CIAC - Structure/Improvement Sec Supply	13,619	616 [4]	14,235	-	14,235	1,000	15,264	1,000	16,294	1,000	17,324

Carolina Water Service, Inc. of North Carolina
W- 884, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

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Line No.	Account	Description	CWS - NC Uniform		Historical Test Year as adjusted [C] -=[A]+[B]	Proposed Increase [D]	Base Case Total After Increase [E] -=[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] -=[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] -=[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] -=[I]+[J]
			Total Per Books [A]	Pre-Forma Adjustment [B]									
85	272004	Acc Amort CIAC - Structure/Improvement WTP	12,018	514 [4]	12,532		12,532	860	13,392	860	14,252	860	15,112
86	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-
87	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-
88	272007	Acc Amort CIAC - Structure/Improvement Pump Plant La	-	-	-	-	-	-	-	-	-	-	-
89	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-	-	-	-
90	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
91	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
92	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-	-	-	-
93	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-	-	-	-
94	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
95	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
96	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
97	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
98	272017	Acc Amort CIAC - Wells and Springs	425,514	10,673 [4]	436,186		436,186	20,265	456,452	20,265	476,717	20,265	496,983
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
100	272019	Acc Amort CIAC - Electric Pump Equipment Sec Pump	16,636	603 [4]	17,239		17,239	3,881	21,120	3,881	25,001	3,881	28,882
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	26,654	1,136 [4]	27,791		27,791	2,897	30,687	2,897	33,584	2,897	36,481
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	123,088	4,460 [4]	127,548		127,548	28,713	156,261	28,713	184,974	28,713	213,687
103	272022	Acc Amort CIAC - Water Treatment Equipment	13,286	590 [4]	13,876		13,876	1,192	15,068	1,192	16,260	1,192	17,452
104	272023	Acc Amort CIAC - Dist Resv and S	49,177	2,256 [4]	51,433		51,433	3,678	55,111	3,678	58,789	3,678	62,466
105	272024	Acc Amort CIAC - Trans and Distr Mains	626,168	28,234 [4]	654,403		654,403	29,078	683,481	29,078	712,559	29,078	741,637
106	272025	Acc Amort CIAC - Service Lines	52,465	3,125 [4]	55,590		55,590	5,366	60,956	5,366	66,322	5,366	71,688
107	272026	Acc Amort CIAC - Meters	4,865	389 [4]	5,254		5,254	846	6,100	846	6,946	846	7,792
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
109	272028	Acc Amort CIAC - Hydrants	120,691	3,878 [4]	124,569		124,569	8,412	132,981	8,412	141,393	8,412	149,805
110	272029	Acc Amort CIAC - Backflow Prevent D	3,438	200 [4]	3,638		3,638	400	4,038	400	4,438	400	4,838
111	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-
112	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-
113	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-
114	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-	-
115	272034	Acc Amort CIAC - Misc Equipment	45,574	2,152 [4]	47,726		47,726	5,486	51,212	5,486	56,698	5,486	62,184
116	272035	Acc Amort CIAC - Other Tangible Plant	9,682,881	225,804 [4]	9,908,685		9,908,685	462,719	10,371,404	462,719	10,834,123	462,719	11,296,841
117	272036	Acc Amort CIAC - Tap Fee	1,262,045	56,471 [4]	1,318,516		1,318,516	126,617	1,444,133	126,617	1,569,751	126,617	1,696,368
118	272037	Acc Amort CIAC - Management Fee	6,102	283 [4]	6,386		6,386	585	6,971	585	7,556	585	8,141
119	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-	-	-	-	-	-	-	-
120	272039	Acc Amort CIAC - Res Cap Fee	7,543	493 [4]	8,036		8,036	1,072	9,107	1,072	10,179	1,072	11,250
121	272040	Acc Amort CIAC - Plant Mod Fee	213,819	11,279 [4]	225,098		225,098	23,691	248,789	23,691	272,480	23,691	296,171
122	272041	Acc Amort CIAC - Plant Meter Fee	48,869	3,677 [4]	52,546		52,546	7,772	60,318	7,772	68,090	7,772	75,862
123	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
124	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
125	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-
126	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-
127	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
128	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
129	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
130	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
131	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-
132	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
133	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
134	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-
135	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
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	12,803,224	356,834	13,160,058	-	13,160,058	733,560	13,893,618	733,560	14,627,177	733,560	15,360,737
162		Net CIAC-Water (Line 81 plus Line 161)	(16,854,137)	329,745	(16,524,392)	-	(16,524,392)	733,560	(15,790,832)	733,560	(15,057,272)	733,560	(14,323,712)

Carolina Water Service, Inc. of North Carolina
 W- 884, Sub 400
 Summary of Rate Case Adjustments
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Sewer Contributions in Aid of Construction		CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]-[B]	Proposed Increase [D]	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP
							Base Case Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[C]+[H]	Rate Year 3 Adjustments [J]
163	141899	CIAC- Clearing	-	-	-	-	-	-	-	-	-	-
164	271001	CIAC - Organization	-	-	-	-	-	-	-	-	-	-
165	271002	CIAC - Franchises	-	-	-	-	-	-	-	-	-	-
166	271003	CIAC - Structure/Improvement See Supply	-	-	-	-	-	-	-	-	-	-
167	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-	-	-
168	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-
169	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-
170	271007	CIAC - Structure/Improvement Pump Plant Ls	(644,068)	-	(644,068)	-	(644,068)	-	(644,068)	-	(644,068)	-
171	271008	CIAC - Structure/Improvement Treatment Plant	(402,017)	-	(402,017)	-	(402,017)	-	(402,017)	-	(402,017)	-
172	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-
173	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-
174	271011	CIAC - Structure/Improvement Generator Plant	(15,422,145)	-	(15,422,145)	-	(15,422,145)	-	(15,422,145)	-	(15,422,145)	-
175	271012	CIAC - Power Generator Equipment C.O.L. Plant	-	-	-	-	-	-	-	-	-	-
176	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-
177	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-
178	271015	CIAC - Power Generator Equipment Reclaim DST	-	-	-	-	-	-	-	-	-	-
179	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-
180	271017	CIAC - Wells and Springs	-	-	-	-	-	-	-	-	-	-
181	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-
182	271019	CIAC - Electric Pump Equipment See: Pump	-	-	-	-	-	-	-	-	-	-
183	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-	-	-	-	-	-
184	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-
185	271022	CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-
186	271023	CIAC - Dist Rev and S	-	-	-	-	-	-	-	-	-	-
187	271024	CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-	-	-
188	271025	CIAC - Service Lines	-	-	-	-	-	-	-	-	-	-
189	271026	CIAC - Meters	-	-	-	-	-	-	-	-	-	-
190	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-
191	271028	CIAC - Hydrants	-	-	-	-	-	-	-	-	-	-
192	271029	CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-
193	271030	CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-
194	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-
195	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-
196	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-
197	271034	CIAC - Misc Equipment	-	-	-	-	-	-	-	-	-	-
198	271035	CIAC - Other Tangible Plant	372	-	372	-	372	-	372	-	372	-
199	271036	CIAC - Tap Fee	(3,522,497)	25,522	(3,496,985)	-	(3,496,985)	-	(3,496,985)	-	(3,496,985)	-
200	271037	CIAC - Management Fee	(10,056)	-	(10,056)	-	(10,056)	-	(10,056)	-	(10,056)	-
201	271038	CIAC - Line Exit Fee	-	-	-	-	-	-	-	-	-	-
202	271039	CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-
203	271040	CIAC - Plant Mod Fee	(6,073,903)	-	(6,073,903)	-	(6,073,903)	-	(6,073,903)	-	(6,073,903)	-
204	271041	CIAC - Plant Meter Fee	(283)	-	(283)	-	(283)	-	(283)	-	(283)	-
205	271042	CIAC - Sewer Force Main	(167,394)	-	(167,394)	-	(167,394)	-	(167,394)	-	(167,394)	-
206	271043	CIAC - Sewer Gravity Main	(2,020,083)	-	(2,020,083)	-	(2,020,083)	-	(2,020,083)	-	(2,020,083)	-
207	271044	CIAC - Manholes	(306,289)	-	(306,289)	-	(306,289)	-	(306,289)	-	(306,289)	-
208	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-
209	271046	CIAC - Service to Customers	(253,491)	-	(253,491)	-	(253,491)	-	(253,491)	-	(253,491)	-
210	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-
211	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-
212	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-
213	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-
214	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-
215	271052	CIAC - Laborator Equipment	-	-	-	-	-	-	-	-	-	-
216	271053	CIAC - Treatment/Disp Equipment Lagoons	-	-	-	-	-	-	-	-	-	-
217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800	-	44,800	-	44,800	-	44,800	-	44,800	-
218	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-
220	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-
221	271058	CIAC - Sluice 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/DHS - SC	-	-	-	-	-	-	-	-	-	-
241	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-
242	271079	CIAC - Land	-	-	-	-	-	-	-	-	-	-
243		Total Gross CIAC - Sewer	(28,776,974)	25,522	(28,751,452)	-	(28,751,452)	-	(28,751,452)	-	(28,751,452)	-

Carolina Water Service, Inc. of North Carolina
 W- 354, Sub 400
 Summary of Rate Case Adjustments
 Test Year: March 31, 2022
 WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4a
 Updated 09/19/2022

Sewer Contributions in Aid of Construction			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books	Pre-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Requirement
			[A]	[B]	[C] -[A]+[B]	[D]	[E] -[C]+[D]	[F]	[G] -[C]+[F]	[H]	[I] -[G]+[H]	[J]	[K] -[I]+[J]
244	272001	Acc Amort CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-
245	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
246	272003	Acc Amort CIAC - Structure/Improvement Sec 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 La	188,967	7,760 [4]	196,727	196,727	12,881	209,608	12,881	222,489	12,881	235,371	
251	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	111,430	5,163 [4]	116,593	116,593	10,050	126,644	10,050	136,694	10,050	146,744	
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	8,376,963	159,176 [4]	8,536,139	8,536,139	308,443	8,844,582	308,443	9,153,025	308,443	9,461,468	
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 Sec 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	(138)	(5) [4]	(142)	(142)	(9)	(152)	(9)	(161)	(9)	(170)	
279	272036	Acc Amort CIAC - Tap Fee	1,068,603	44,516 [4]	1,113,119	1,113,119	97,213	1,210,333	97,213	1,307,546	97,213	1,404,760	
280	272037	Acc Amort CIAC - Management Fee	4,075	170 [4]	4,245	4,245	280	4,524	280	4,804	280	5,084	
281	272038	Acc Amort CIAC - Line Est Fee	-	-	-	-	-	-	-	-	-	-	-
282	272039	Acc Amort CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-	-
283	272040	Acc Amort CIAC - Plant Mod Fee	1,794,910	74,448 [4]	1,869,357	1,869,357	168,855	2,038,212	168,855	2,207,066	168,855	2,375,921	
284	272041	Acc Amort CIAC - Plant Meter Fee	16	3 [4]	19	19	8	27	8	35	8	43	
285	272042	Acc Amort CIAC - Sewer Force Main	20,796	1,331 [4]	22,126	22,126	2,226	24,353	2,226	26,579	2,226	28,805	
286	272043	Acc Amort CIAC - Sewer Gravity Main	410,863	17,728 [4]	428,591	428,591	20,201	448,792	20,201	468,993	20,201	489,193	
287	272044	Acc Amort CIAC - Manholes	32,749	1,814 [4]	34,563	34,563	3,063	37,626	3,063	40,689	3,063	43,752	
288	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-
289	272046	Acc Amort CIAC - Service to Customers	38,978	2,217 [4]	41,195	41,195	3,371	44,566	3,371	47,938	3,371	51,309	
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	(10,620)	(464) [4]	(11,084)	(11,084)	(1,120)	(12,204)	(1,120)	(13,324)	(1,120)	(14,444)	
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 ETIS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
321	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	12,037,597	313,838	12,351,449	12,351,449	625,462	12,976,912	625,462	13,602,374	625,462	14,227,836	
324		Net CIAC - Sewer (Line 243 plus Line 323)	(16,739,382)	339,380	(16,400,002)	-	(16,400,002)	625,462	(15,774,540)	625,462	(15,149,078)	625,462	(14,523,615)

Carolina Water Service, Inc. of North Carolina
W-354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4a
Updated 09/19/2022

Contributions in Aid of Construction

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-5a
Updated 09/19/2022

Water			CWS - NC Uniform									
Advances in Aid of Construction				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					= [C] + [D]		= [C] + [F]		= [G] + [H]		= [I] + [J]	
1	280001	AIAC	(20,631)		(20,631)	-	(20,631)	-	(20,631)	-	(20,631)	
2	280002	Acc Amort - AIAC				-		-		-		
3		Total Advances in Aid of Construction - Water	<u>(20,631)</u>		<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>	<u>-</u>	<u>(20,631)</u>	

Sewer			CWS - NC Uniform									
Advances in Aid of Construction				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
					= [C] + [D]		= [C] + [F]		= [G] + [H]		= [I] + [J]	
4	280001	AIAC	(12,309)		(12,309)	-	(12,309)	-	(12,309)	-	(12,309)	
5	280002	Acc Amort - AIAC				-		-		-		
6		Total Advances in Aid of Construction - Sewer	<u>(12,309)</u>		<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>	<u>-</u>	<u>(12,309)</u>	

Advances in Aid of Construction

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-6a
Updated 09/19/2022

Water			CWS - NC Uniform											
Accumulated Deferred Income Taxes			Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement	
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
1	255001	Deferred Federal Tax Liabilities	(2,565,650)	227,901	[5] (2,337,749)	(2,337,749)	(2,337,749)	-	(2,337,749)	-	(2,337,749)	-	(2,337,749)	
2	255002	Deferred State Tax Liabilities	(53,529)	(276,062)	[5] (329,591)	(329,591)	(329,591)	-	(329,591)	-	(329,591)	-	(329,591)	
3		Total Accumulated Deferred Income Taxes - Water	(2,619,179)	(48,161)	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)	-	(2,667,340)	

Sewer			CWS - NC Uniform											
Accumulated Deferred Income Taxes			Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement	
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]	
4	255001	Deferred Federal Tax Liabilities	(2,339,688)	(498,443)	[5] (2,838,131)	(2,838,131)	(2,838,131)	-	(2,838,131)	-	(2,838,131)	-	(2,838,131)	
5	255002	Deferred State Tax Liabilities	(48,814)	(178,241)	[5] (227,055)	(227,055)	(227,055)	-	(227,055)	-	(227,055)	-	(227,055)	
6		Total Accumulated Deferred Income Taxes - Sewer	(2,388,503)	(676,684)	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)	-	(3,065,187)	

Accumulated Deferred Income Taxes

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-7a
Updated 09/19/2022

Water			CWS - NC Uniform										
Customer Deposits				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Rate Year 3 Revenue Requirement	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[C]	[C]+[D]	[F]	[C]+[E]	[H]	[G]+[I]	[J]	[I]+[J]
1	231001	Customer Deposits	(166,068)		(166,068)		(166,068)	-	(166,068)	-	(166,068)	-	(166,068)
2	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
3	231003	Customer Refunds	(18,892)		(18,892)		(18,892)	-	(18,892)	-	(18,892)	-	(18,892)
4	224003	Accrued Interest - Customer Deposits	(23,671)		(23,671)		(23,671)	-	(23,671)	-	(23,671)	-	(23,671)
5		Total Customer Deposits - Water	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)	-	(208,631)

Sewer			CWS - NC Uniform										
Customer Deposits				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Rate Year 3 Revenue Requirement	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[C]	[C]+[D]	[F]	[C]+[E]	[H]	[G]+[I]	[J]	[I]+[J]
6	231001	Customer Deposits	(99,077)		(99,077)		(99,077)	-	(99,077)	-	(99,077)	-	(99,077)
7	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
8	231003	Customer Refunds	(11,271)		(11,271)		(11,271)	-	(11,271)	-	(11,271)	-	(11,271)
9	224003	Accrued Interest - Customer Deposits	(14,122)		(14,122)		(14,122)	-	(14,122)	-	(14,122)	-	(14,122)
10		Total Customer Deposits - Sewer	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)	-	(124,471)

Customer Deposits

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-8a
Updated 09/19/2022

			CWS - NC Uniform										
				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Rate Year 3 Revenue Requirement	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[D]	[C]+[E]	[F]	[C]+[G]	[H]	[I]+[J]	[K]	[I]+[J]
1	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
2	113102	Inventory	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908
3	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-	-
5		Total Inventory - Water	91,908	-	91,908	-	91,908	-	91,908	-	91,908	-	91,908

			CWS - NC Uniform										
				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Rate Year 3 Revenue Requirement	
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					[A]+[B]	[D]	[C]+[E]	[F]	[C]+[G]	[H]	[I]+[J]	[K]	[I]+[J]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
7	113102	Inventory	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833
8	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-	-
10		Total Inventory - Sewer	54,833	-	54,833	-	54,833	-	54,833	-	54,833	-	54,833

Inventory

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-9a
Updated 09/19/2022

			CWS - NC Uniform										
Water			CWS - NC Uniform										
Gain on Sale			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	254001	Regulatory Liability	-	(196,947)	(196,947)		(196,947)	-	(196,947)	-	(196,947)	-	(196,947)
2		Total Gain on Sale - Water	-	(196,947)	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)	-	(196,947)
Sewer			CWS - NC Uniform										
Gain on Sale			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
3	254001	Regulatory Liability	-	(92,681)	(92,681)		(92,681)	-	(92,681)	-	(92,681)	-	(92,681)
4		Total Gain on Sale - Sewer	-	(92,681)	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)	-	(92,681)

Gain on Sale

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-10a
Updated 09/19/2022

Water			CWS - NC Uniform													
Purchase Acquisition Adjustment					Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]			
1	141901	Purchase Acquisition Adjustments	(4,221,509)		(4,221,509)		(4,221,509)	-	(4,221,509)	-	(4,221,509)	-	(4,221,509)			(4,221,509)
2	142901	Acc Dep - Purchase Acquisition Adjustments	2,378,307	58,679	2,436,986		2,436,986	117,358	2,554,344	117,358	2,671,702	117,358	2,789,060			2,789,060
3		Total Purchase Acquisition Adjustment - Water	(1,843,202)	58,679	(1,784,523)	-	(1,784,523)	117,358	(1,667,165)	117,358	(1,549,807)	117,358	(1,432,449)			(1,432,449)

Sewer			CWS - NC Uniform													
Purchase Acquisition Adjustment					Base Case		Base Case		WSIP		WSIP		WSIP		WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]			
4	141901	Purchase Acquisition Adjustments	(627,070)		(627,070)		(627,070)	-	(627,070)	-	(627,070)	-	(627,070)			(627,070)
5	142901	Acc Dep - Purchase Acquisition Adjustments	1,014,772	8,716	1,023,488		1,023,488	17,433	1,040,920	17,433	1,058,353	17,433	1,075,786			1,075,786
6		Total Purchase Acquisition Adjustment - Sewer	387,702	8,716	396,418	-	396,418	17,433	413,851	17,433	431,283	17,433	448,716			448,716

Purchase Acquisition Adjustment

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-11a
Updated 09/19/2022

Water			CWS - NC Uniform									
Excess Book Value				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
				[B]	[C]	[A]+[B]	[C]+[D]	[G]+[F]	[I]+[H]	[J]+[K]	[I]+[J]	
1		Excess Book Value	-		-	-	-	-	-	-	-	-
2												
3		Total Excess Book Value - Water	-	-	-	-	-	-	-	-	-	-

Sewer			CWS - NC Uniform									
Excess Book Value				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	
			[A]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	
				[B]	[C]	[A]+[B]	[C]+[D]	[G]+[F]	[I]+[H]	[J]+[K]	[I]+[J]	
4		Excess Book Value	-		-	-	-	-	-	-	-	-
5												
6		Total Excess Book Value - Sewer	-	-	-	-	-	-	-	-	-	-

Excess Book Value

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-12a
Updated 09/19/2022

Water			CWS - NC Uniform										
Cost Free Capital													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	254001	Regulatory Liability	-	(121,791)	[8] (121,791)		(121,791)	-	(121,791)	-	(121,791)	-	(121,791)
2													
3		Total Cost Free Capital - Water	<u>-</u>	<u>(121,791)</u>	<u>(121,791)</u>	<u>-</u>	<u>(121,791)</u>	<u>-</u>	<u>(121,791)</u>	<u>-</u>	<u>(121,791)</u>	<u>-</u>	<u>(121,791)</u>
Sewer			CWS - NC Uniform										
Cost Free Capital													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	254001	Regulatory Liability	-	(139,708)	[8] (139,708)		(139,708)	-	(139,708)	-	(139,708)	-	(139,708)
5													
6		Total Cost Free Capital - Sewer	<u>-</u>	<u>(139,708)</u>	<u>(139,708)</u>	<u>-</u>	<u>(139,708)</u>	<u>-</u>	<u>(139,708)</u>	<u>-</u>	<u>(139,708)</u>	<u>-</u>	<u>(139,708)</u>

Cost Free Capital

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-13a
Updated 09/19/2022

Water Average Tax Accruals			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
1		Property Taxes (Accrual at 1/2)	-	67,985	67,985		67,985	4,924	72,908	4,812	77,720	4,492	82,212
2		Regulatory Fee (Accrual at 1/5)	-	5,932	5,932	546	6,478	1,048	6,980	394	7,374	336	7,710
3													
4		Total Average Tax Accruals - Water	-	73,917	73,917	546	74,463	5,972	79,889	5,206	85,095	4,828	89,922

Sewer Average Tax Accruals			CWS - NC Uniform										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
5		Property Taxes (Accrual at 1/2)	-	52,815	52,815		52,815	3,787	56,602	6,081	62,683	5,842	68,525
6		Regulatory Fee (Accrual at 1/5)	-	4,566	4,566	556	5,122	986	5,552	488	6,040	409	6,449
7													
8		Total Average Tax Accruals - Sewer	-	57,380	57,380	556	57,936	4,774	62,154	6,569	68,723	6,251	74,974

Average Tax Accruals

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-14a
Updated 09/19/2022

Water			CWS - NC Uniform										
Excess Deferred Income Taxes			Base Case		Base Case		WSIP		WSIP		WSIP		
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
1		Excess Deferred Taxes	-	(1,949,905)	(1,949,905)		(1,949,905)	23,828	(1,926,077)	47,655	(1,878,422)	47,656	(1,830,766)
2		NC State Deferred Income Taxes		(717,341)	(717,341)		(717,341)	-	(717,341)	-	(717,341)	-	(717,341)
3		Total Excess Deferred Income Taxes - Water	-	(2,667,246)	(2,667,246)	-	(2,667,246)	23,828	(2,643,418)	47,655	(2,595,763)	47,656	(2,548,107)

Sewer			CWS - NC Uniform										
Excess Deferred Income Taxes			Base Case		Base Case		WSIP		WSIP		WSIP		
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[F]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
4		Excess Deferred Taxes		(1,163,325)	(1,163,325)		(1,163,325)	14,216	(1,149,109)	28,432	(1,120,677)	28,431	(1,092,246)
5		NC State Deferred Income Taxes		(427,970)	(427,970)		(427,970)	-	(427,970)	-	(427,970)	-	(427,970)
6		Total Excess Deferred Income Taxes - Sewer	-	(1,591,295)	(1,591,295)	-	(1,591,295)	14,216	(1,577,079)	28,432	(1,548,647)	28,431	(1,520,216)

Excess Deferred Income Taxes

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-15a
Updated 09/19/2022

Water			CWS - NC Uniform										
Deferred Charges													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
1	170002	RCIP - Attorney Fees	994,298	(994,298)	[12]	-	-	-	-	-	-	-	-
2	170003	RCIP - Capitalized Time	805,299	(805,299)	[12]	-	-	-	-	-	-	-	-
3	170004	RCIP - Administrative	159,239	(159,239)	[12]	-	-	-	-	-	-	-	-
4	170005	RCIP - Travel	30,418	(30,418)	[12]	-	-	-	-	-	-	-	-
5	170006	RCIP - Consulting Fees	206,661	(206,661)	[12]	-	-	-	-	-	-	-	-
6	170007	RCIP - Transfer to DEF	(1,948,925)	1,948,925	[12]	-	-	-	-	-	-	-	-
7	170008	Regulatory Assets Being Amortized	196,735	(196,735)	[12]	-	-	-	-	-	-	-	-
8	170009	Rate Case Being Amortized	1,142,917	(1,142,917)	[12]	-	-	-	-	-	-	-	-
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
10	170011	Rate Case Accum Amort	(913,565)	913,565	[12]	-	-	-	-	-	-	-	-
11		Total Net Deferred Rate Case Expense - Water	673,078	(673,078)									
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
13	181002	Def Chgs - Tank Maint and Repair	2,430,990	(2,430,990)	[12]	-	-	-	-	-	-	-	-
14	181003	Def Chgs - Relocation	1,065	(1,065)	[12]	-	-	-	-	-	-	-	-
15	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
16	181005	Def Chgs - Hurricane/Storm	1,700	(1,700)	[12]	-	-	-	-	-	-	-	-
17	181006	Def Chgs - Other Water and Sewer	1,653	2,347,992	[12], [13]	2,349,646	2,349,646	187,090 [13]	2,536,736	308,139 [13]	2,844,875	181,129 [13]	3,026,003
18	181007	Def Chgs - Multi Yr Testing	785,233	(785,233)	[12]	-	-	-	-	-	-	-	-
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	138,725	562,216 [12], [27a]	700,941	700,941	700,941	700,941	700,941	700,941	700,941	700,941	700,941
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	(1,868,357)	1,868,357	[12]	-	-	-	-	-	-	-	-
31	182003	Acc Amort - Def Chgs - Relocation	(933)	933	[12]	-	-	-	-	-	-	-	-
32	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(1,700)	1,700	[12]	-	-	-	-	-	-	-	-
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,558)	(1,989,383)	[12], [13]	(1,990,941)	(1,990,941)	(93,092) [13]	(2,084,033)	(181,025) [13]	(2,265,058)	(169,419) [13]	(2,434,477)
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(766,417)	766,417	[12]	-	-	-	-	-	-	-	-
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	(57,796)	57,796	[12]	-	-	-	-	-	-	-	-
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
45		Total Net Other Deferred Charge	662,606	397,040		1,059,646	1,059,646	93,998	1,153,644	127,114	1,280,757	11,710	1,292,467
46		Total Net Deferred Charges - Water	1,335,684	(276,038)		1,059,646	1,059,646	93,998	1,153,644	127,114	1,280,757	11,710	1,292,467

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-15a
Updated 09/19/2022

Sewer			CWS - NC Uniform										
Deferred Charges													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[G]+[H]		=[I]+[J]
47	170002	RCIP - Attorney Fees	593,204	(593,204)	[12]	-	-	-	-	-	-	-	-
48	170003	RCIP - Capitalized Time	480,446	(480,446)	[12]	-	-	-	-	-	-	-	-
49	170004	RCIP - Administrative	95,003	(95,003)	[12]	-	-	-	-	-	-	-	-
50	170005	RCIP - Travel	18,148	(18,148)	[12]	-	-	-	-	-	-	-	-
51	170006	RCIP - Consulting Fees	123,295	(123,295)	[12]	-	-	-	-	-	-	-	-
52	170007	RCIP - Transfer to DEF	(1,162,740)	(1,162,740)	[12]	-	-	-	-	-	-	-	-
53	170008	Regulatory Assets Being Amortized	117,373	(117,373)	[12]	-	-	-	-	-	-	-	-
54	170009	Rate Case Being Amortized	681,871	(681,871)	[12]	-	-	-	-	-	-	-	-
55	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
56	170011	Rate Case Accum Amort	(545,038)	545,038	[12]	-	-	-	-	-	-	-	-
57		Total Net Deferred Rate Case Expense - Sewer	401,562	(401,562)									
58	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
59	181002	Def Chgs - Tank Maint and Repair	2,030,154	(2,030,154)	[12]	-	-	-	-	-	-	-	-
60	181003	Def Chgs - Relocation	635	(635)	[12]	-	-	-	-	-	-	-	-
61	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	319	(319)	[12]	-	-	-	-	-	-	-	-
63	181006	Def Chgs - Other Water and Sewer	851	1,064,226	[12], [13]	1,065,076	1,065,076	23,109 [13]	1,088,186	23,109 [13]	1,111,295	[13]	1,111,295
64	181007	Def Chgs - Multi Yr Testing	-	-	[12]	-	-	-	-	-	-	-	-
65	181008	Def Chgs - Sludge Hauling	101,419	(101,419)	-	-	-	-	-	-	-	-	-
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	3,252,271	(2,834,086)	[12], [27a]	418,185	418,185	-	418,185	-	418,185	-	418,185
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	(783,680)	783,680	[12]	-	-	-	-	-	-	-	-
77	182003	Acc Amort - Def Chgs - Relocation	(557)	557	[12]	-	-	-	-	-	-	-	-
78	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
79	182005	Acc Amort - Def Chgs - Hurricane/Storm	(319)	319	[12]	-	-	-	-	-	-	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	(851)	(541,182)	[12], [13]	(542,032)	(542,032)	(61,232) [13]	(603,264)	(96,221) [13]	(699,485)	(61,229) [13]	(760,714)
81	182007	Acc Amort - Def Chgs - Multi Yr Testing	-	-	-	-	-	-	-	-	-	-	-
82	182008	Acc Amort - Def Chgs - Sludge Hauling	(101,419)	101,419	[12]	-	-	-	-	-	-	-	-
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	(2,688,008)	2,688,008	[12]	-	-	-	-	-	-	-	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
91		Total Net Other Deferred Charge	1,810,816	(869,586)		941,229	941,229	(38,123)	903,107	(73,111)	829,995	(61,229)	768,766
92		Total Net Deferred Charges - Sewer	2,212,378	(1,271,148)		941,229	941,229	(38,123)	903,107	(73,111)	829,995	(61,229)	768,766

Deferred Charges

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]