

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

Part – I
REDACTED

Responses to Rate case Information Report
and Support to Items W1-1 To W1-4

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

Rate Case Information Report

NCUC FORM W-1
RATE CASE INFORMATION REPORT

1. In comparative form, a total company income statement, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

Response: Please see enclosed W1-1

2. A trial balance as of the last day of the test year. All income statement accounts should show activity for twelve (12) months showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction). Show the balance in each control account and all underlying subaccounts per company books. Any differences between the amounts contained in this item and Item 1 should be reconciled and explained in sufficient detail.

Response: Please see enclosed W1-2.

3. (a) The balances of long-term debt, preferred stock, and common equity capital for each month of the test year.

Response: The utility is a wholly owned subsidiary of Corix Regulated Utilities (US) Inc. (formerly known as Utilities, Inc.) The capital structure used for ratemaking purposes is that of Corix Regulated Utilities (US) Inc. the parent of CWSNC. The utility itself has no capital structure. Please see the enclosed W1-3 for the capital structure showing the balances of long-term debt and common equity for each month of the test year. The utility has no preferred stock.

- (b) A calculation of the end-of-period long-term debt composite interest and preferred stock costs. Supporting details underlying calculations should be provided.

Response: The utility is a wholly owned subsidiary of Utilities, Inc. The capital structure used for ratemaking purposes is that of Corix Regulated Utilities (US) Inc. the parent of CWSNC. The utility itself has no capital structure. Please see the enclosed W1-3 for the capital structure at March 31, 2021 showing the balances of long-term debt and common equity. The utility has no preferred stock.

- (c) Calculate the average and end-of-period short-term composite interest cost rates. Supply supporting calculations.

Response: Please see the enclosed W1-3.

- (d) If the water utility is a wholly-owned subsidiary, please provide the information requested in 3(a), (b), and (c) above, for the subsidiary company, the parent company, and the consolidated company.

Response: Please see responses to questions 3 (a), (b), and (c).

- 4. List each general office account (asset, reserve, and expense accounts) covering the 12 months of the test year. Show the amount allocated to each jurisdiction and a calculation of the factor used to allocate each amount (to be completed by companies operating in more than one state).

Response: Please see enclosed response to W1-2. Allocated cost incurred during the Test Year originating at the state, regional and corporate cost centers are generally allocated to each rate jurisdiction using the Equivalent Residential Connections (ERCs) allocation methodology. Please see enclosed W1-4(a) for allocation factors used throughout this filing. In addition, please see the confidential response provided in W1-4(b) which provides the Corix Group of Companies Cost Allocation Manual outlining the methodology for allocating cost to Corix Regulated Utilities (US) Inc. from Corix shared services group.

- 5. The following monthly account balances for the test year for total Company and North Carolina:
 - (a) Plant in service (Account 101)
 - (b) Utility plant leased to others (Account 102)
 - (c) Property held for future use (Account 103)
 - (d) Utility plant purchased or sold (Account 104)
 - (e) Construction work in progress (Account 105)

- (f) Completed construction not classified (Account 106)
- (g) Depreciation reserve (Account 108)
- (h) Plant acquisition adjustment (Account 114)
- (i) Amortization of utility plant acquisition adjustment (Account 115)
- (j) Unamortized investment credit - Pre-Revenue Act of 1971
- (k) Unamortized investment credit - Revenue Act of 1971
- (l) Accumulated deferred income taxes
- (m) Balance in Accounts Payable applicable to amounts included in utility plant in service *
- (n) Balance in Accounts Payable applicable to amounts included in plant under construction*
- (o) Short-term borrowing
- (p) Interest on short-term borrowing (expense)
- (q) Contributions in aid of construction (Account 271)
- (r) Accumulated amortization of CIAC (Account 272)

* If actual is not determinable, provide reasonable estimate.

Response: Please see enclosed W1-5.

6. A description of the method and frequency of computing and recording interest on customer deposits and the method and frequency of refunding customer deposits.

Response: Customer deposit interest is computed twice a year. Customer deposit interest for January through June is calculated based on December 31st customer deposit balances for the prior year. Customer deposit interest for July through December is calculated based on June 30th customer deposits balances for the same year. Customer deposits at each of these time periods are multiplied by the 8% interest rate in North Carolina, then

divided by 12 to get the monthly interest amount. Customer deposits are refunded when a customer finalizes their account. The customer's deposit plus the interest accrued are given as a credit on the customer's final bill. If the customer deposit plus the interest is greater than the customer's final bill, the Company will issue the customer a check.

7. The following information for each subdivision or utility system acquired or operated, whether owned or not, since the last rate case:

- (a) Description of system,

Response: Mountain Air Utilities which provides potable water service from well sources. Purchased sewer through interconnection with the town of Burnsville.

- (b) Location,

Response: 65 Mountain Air Dr. Burnsville, NC 28714

- (c) Date purchased,

Response: Appointed emergency operator on May 10, 2021

- (d) Cost,

Response: N/A

- (e) Number of customers currently being served,

Response: 480 water, 455 purchased sewer

- (f) Maximum number of customers that can be served by wells in place,

Response: 1218

- (g) Maximum number of customers that can be served by water mains in place,

Response: 686

- (h) Maximum number of customers that can be served by storage tanks in place,

Response: 2000

- (i) Maximum number of customers that can be served by sewer mains in place,

Response: 555

- (j) Maximum number of customers that can be served by sewer treatment plant in place,

Response: Purchased sewer from the Town of Burnsville NC - Agreement in place states 555 sewer customers can be served

- (k) State whether owned or managed.

Response: Managed

8. (a) Schedules in comparative form showing by months for the test year the total company balance in each utility plant and reserve account, or subaccount included in the applicant's chart of accounts as shown in Format 8.

Response: Please see enclosed W1-8.

9. (a) The journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the end of the test period in the last rate case. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

Response: No utility plant has been acquired since the last rate case.

- (b) A brief explanation of plant acquisition adjustments currently being amortized to utility operations.

Response: The Company currently has a net credit Plant Acquisition Adjustment balance of \$692,111.68 for all water and sewer operations combined.

10. (a) The detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate case application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment, including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, or proposed rate adjustment which it supports.

- (b) The derivation for end-of-period rates by rate class.

Response: Please see enclosed W1-10 and Support Schedule W-10.

- (c) All the necessary data from which growth factors were derived.

Response: No growth factors were used for pro-forma revenue purposes in this Company's filing

- (d) The backup data from which annual usage was derived for purposes of generating end-of-period revenues.

Response: Please see enclosed W1-26.

11. (a) A schedule showing a comparison of the balance in the North Carolina revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 11.

Response: Please see enclosed W1-11.

12. (a) A schedule showing a comparison of the balance in the North Carolina operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 11.

Response: Please see enclosed W1-12(a).

- (b) A schedule in comparative form showing the North Carolina operating expense account balance for the test year and each of the three years preceding the test year.

Response: Please see enclosed W1-12(b).

- 13. The following tax data for the test year for total company and North Carolina:

- (a) Income taxes:
 - 1. Reconciliation of book to taxable income and a calculation of the book Federal and state income tax expense for the test year using book taxable income as the starting point.
 - 2. A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules.
 - 3. The quarterly gross receipts tax returns for each quarter during the test year.
- (b) An analysis of North Carolina other operating taxes in the format as shown in Format 13(b) to this request.
- (c) The calculation of deferred income taxes for the test year. See Format 13(c).
- (d) A reconciliation of beginning and ending test year accumulated deferred income taxes. See Format 13(d).
- (e) A calculation of investment tax credits for the test year.

Response: Please see enclosed W1-13. Item. 2019 Tax returns are provided, 2020 are not available as of filing. - CONFIDENTIAL

- 14. (a) A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, and all company-paid or reimbursed expenses or allowances, and the account charged for all personnel for whom a principal function is that of lobbying, whether it be lobbying on the local, state, or national level.

Response: Please see enclosed W1-10, Schedule 18. Public Sector Group provided strategic communications and public policy consulting services, including lobbying related to legislation impacting the regulated water industry. The amount paid to the Public Sector Group for lobbying services during the test year was \$63,694.25.

- (b) A schedule showing the following information regarding the applicant's investments in subsidiaries, joint ventures and, nonutility divisions for the test year and the year preceding the test year with each year shown separately.
1. Name of subsidiary, joint venture or division
 2. Date of initial investment
 3. Amount and type of investment made for each of the two (2) years included in this report.
 4. Balance sheet and income statement for the test year and the year preceding the test year. (Where only internal statements are prepared, furnish copies of these.)
 5. On a separate schedule all dividends or income of any type received by the applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholders.
 6. Name of officers of the subsidiaries and joint ventures, officers annual compensation, and portion of compensation charged to the subsidiary or joint venture. Indicate the position each officer holds with the applicant and the compensation received from the applicant.

Response: No investments in subsidiaries, joint ventures and nonutility divisions were made during or after the test year.

- (c) A schedule by account of investment, reserves, assets, liabilities, and expenses which are applicable to both utility and nonutility operations. Provide a description of the basis of allocation or assignment of the total amount to utility operations. Provide copies of workpapers showing the calculation of the factors used to

allocate or assign total amounts to utility operations. (See Format 14c).

Response: N/A

15. A detailed analysis of the retained earnings account for the test period and 12-month period immediately preceding the test period.

Response: Please see enclosed W1-15.

16. The three (3) most recent annual reports to stockholders and subsequent quarterly reports to stockholders.

Response: Please see enclosed W1-16 - CONFIDENTIAL

17. Employee data for the test year in Format 17 to this request.

Response: Please see enclosed W1-17 - CONFIDENTIAL

18. The information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

Response: Currently, there is no post-test year information that would have a material effect on net operating income, rate base, and costs of capital that was not included in the filed testimony and exhibits.

19. A detailed monthly income statement for each month after the test period including the month in which the hearing ends, as they become available.

Response: Please see enclosed W1-19.

20. Provide copies of any contracts with developers not already on file with the Commission regarding water or sewer service for new subdivisions or expansions of existing systems.

Response: All contracts with developers have been filed with the Commission.

21. A summary by system of customer or connections since last rate case and tap fees or connection fees collected (summary should be year by year).

Response: Please see enclosed W1-21, summary of connections and fees collected since the end of the Test Year of the last rate case, 03/31/2019.

22. A summary by system of CIAC other than tap fees or connection fees collected since last rate case (summary should be year by year).

Response: Please See enclosed W1-22

23. A year-by-year summary of any reimbursements or payments made to developers for plant serving new customers.

Response: Please see enclosed W1-23

24. An organizational chart showing office and field personnel.

Response: Please see enclosed W1-24 -**CONFIDENTIAL**

25. A list of the water and/or sewer systems operated by each field operator.

Response: Please see enclosed W1-25.

26. Provide (a) an individual spreadsheet for each service area, which shows the number of actual customers served for each meter type, and the actual usage for each meter type for each month for the 12-month test period specified in its application and (b) a spreadsheet summarizing the total number of active customers and total usage for each billing type for each month for the 12-month test period specified in the application.

Response: Please see enclosed W1-26.

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

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

W1-1

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2021	3/31/2020
111262	JP Morgan - 989034290 - Water Services Corp (Lower 48)	-	21,720.51
111282	Cash - BoA - NC	1,328.20	-
111304	Petty Cash CNC - BoA 1651884	6,000.00	6,000.00
111470	Cash - BB&T	40,000.00	-
112102	Accounts Receivable - USD	3,851,111.54	2,813,014.60
112202	Allowance for Doubtful Accounts - USD	(1,104,510.00)	(810,321.00)
112301	Unbilled Revenue	1,866,675.41	1,523,813.76
113102	Inventory	238,430.15	216,107.59
113209	Prepaid Other	43,743.27	-
113211	Deposits	433,156.90	-
113301	Misc Receivable	58,400.00	118,779.67
113603	Intercompany Automatic Account	(31,460,104.11)	(34,224,731.55)
113711	Misc Other Current Assets	(97,675.22)	(100,543.78)
113712	Preliminary Survey and Investigation Accrued	46,697.81	-
113799	HCM Clearing	1,062.69	-
141101	Land and Rights General	749,521.50	748,940.38
141102	Land and Rights Pump	71,843.00	71,843.00
141103	Land and Rights Water	357,109.05	357,109.05
141104	Land and Rights Trans	18,896.02	18,896.02
141107	Land and Rights Treatment	39,167.18	39,167.18
141108	Land and Rights Reclaim	1,149.84	1,149.84
141201	Organization	1,482,595.49	1,482,595.49
141202	Franchises	450,170.20	289,378.67
141203	Struct and Improv General Plant	2,314,480.52	2,307,494.85
141204	Struct and Improv Service Supplies	4,575,576.69	4,535,470.87
141205	Struct and Improv Water Treat Plt	1,618,025.36	1,573,767.37
141206	Struct and Improv Trans Dist Plt	283,288.53	270,362.17
141207	Struct and Improv Collect Plant	90,020.39	88,208.91
141208	Struct and Improv Pump Plant	11,325,634.60	10,519,900.90
141209	Struct and Improv Treatment Plant	22,058,382.62	21,992,697.63
141210	Struct and Improv Reclaim WTP	3,270.93	3,270.93
141211	Struct and Improv Reclaim Wtr Dist	183,140.83	182,783.94
141220	Struct and Improv Office	1,636,604.05	1,619,275.58
141221	Collecting Reservoirs	13,922.42	13,139.20
141223	Wells and Springs	15,212,192.91	14,396,213.65
141224	Infiltration Gallery	45,185.16	45,185.16
141225	Supply Mains	654,558.48	503,506.39
141226	Power Generation Equipment	160,112.65	158,288.14
141227	Electric Pump Equip Src Pump	2,930,712.90	2,772,047.75
141228	Electric Pump Equip WTP	9,155,291.97	8,793,161.18
141229	Electric Pump Equip Trans Dist	3,915,068.97	3,715,198.22
141230	Water Treatment Equipment	4,965,537.11	4,784,387.90
141231	Dist Resv and Standpipes	9,301,234.33	9,016,525.40
141232	Trans and Distr Mains	37,022,686.58	36,125,223.82
141233	Service Lines	14,665,738.77	13,802,672.07
141234	Meters	6,523,000.67	6,432,699.11
141235	Meter Installations	2,183,352.16	1,416,960.20
141236	Hydrants	1,456,715.67	1,401,255.94
141237	Backflow Prevention Devices	36,736.86	30,506.32
141238	Power Gen Equip Coll Plt	107,623.19	107,623.19
141239	Power Gen Equip Pump Plt	94,834.96	94,834.96
141240	Power Gen Equip Treat Plt	219,044.88	211,723.92
141241	Sewer Force Main	3,930,149.11	3,879,849.15
141242	Sewer Gravity Main	23,363,590.85	23,070,674.47
141243	Manholes	1,395,907.30	1,106,375.40
141244	Special Collection Structures	7,807.04	7,714.20
141245	Service to Customers	2,161,759.20	1,845,577.48
141246	Flow Measure Devices	158,394.89	159,682.85
141247	Flow Measure Install	1,105.97	1,105.97
141248	Receiving Wells	96,071.45	89,444.25
141249	Pumping Equip Pump Plt	5,475,335.90	5,026,989.74
141250	Pumping Equip Reclaim WTP	38,736.13	29,575.50

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

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Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2021	3/31/2020
141251	Pumping Equip Rcl Wtr Dist	48,849.57	44,313.17
141252	Treat/Disp Equip Lagoon	592,793.78	583,328.58
141253	Treat/Disp Equip Trt Plt	22,039,234.38	21,869,326.75
141254	Treat/Disp Equip Rclm Wtr	13,822.79	13,822.79
141255	Plant Sewers Treatment Plt	18,226,028.78	18,419,969.63
141256	Plant Sewers Reclaim Wtr	5,155.46	5,155.46
141257	Outfall Lines	535,275.20	522,655.55
141263	Reuse Dist Reservoirs	6,269.63	6,269.63
141264	Reuse Transmission and Dist	81,659.86	61,936.07
141268	Other and Misc Equip Source Supply	260.00	260.00
141269	Other and Misc Equip WTP	9,761.28	6,261.86
141271	Other Tangible Plant	46,815.94	42,102.59
141272	Other Plant Collection	20,918.38	20,918.38
141273	Other Plant Pump	53,576.04	52,493.94
141274	Other Plant Treatment	40,141.75	37,801.61
141275	Other Plant Reclaim Water Trt	5,839.00	5,839.00
141276	Other Plant Reclaim Water Dist	459.67	459.67
141278	Plant Alloc	734,760.75	734,760.75
141293	Plant Held for Future Use	(610,136.00)	(610,136.00)
141299	Utility Plant Clearing	(29,136.11)	-
141303	Office Furniture	1,021,057.02	1,009,973.07
141305	Stores Equipment	25,783.55	13,872.80
141306	Lab Equipment	337,422.35	323,738.41
141308	Tool Shop Equipment	1,741,882.97	1,732,547.40
141309	Power Operated Equipment	840,987.19	767,543.59
141310	Communications Equipment	523,034.40	496,736.10
141311	Misc Equipment	226,487.55	212,088.03
141399	Building and Equipment Clearing	16,276.60	-
141401	Vehicles	3,554,344.43	3,521,310.98
141501	Computer Hardware	13.25	-
141502	Desktop/Laptop Computers	6,604.88	-
141503	Mainframe Computers	253,192.13	255,119.02
141504	Mini Comp Wtr	2,309,447.27	2,055,961.83
141601	Computer Software	28,871.14	-
141602	Comp Systems	6,090,975.21	6,073,513.19
141603	Micro Systems	124,602.54	125,600.06
141699	Computer Clearing	6,484.45	-
141702	CWIP - Captive	1,856,485.43	-
141703	CWIP - Interest During Construction	3,132,258.76	-
141704	CWIP - Engineering	5,867,985.22	-
141705	CWIP - Labor/Installation	14,390,730.44	-
141706	CWIP - Equipment	22,195,318.50	-
141707	CWIP - Material	3,606,918.82	-
141708	CWIP - Electrical	639,700.03	-
141709	CWIP - Piping	2,469,454.57	-
141710	CWIP - Site Work	466,388.87	-
141711	CWIP - Building Additions	73,911.86	-
141713	CWIP - Crane	595.00	-
141714	CWIP - Drilling Costs	839,924.45	-
141715	CWIP - Foundation	28,756.43	-
141716	CWIP - Land/Lease	275,954.40	-
141718	CWIP - Permits	135.00	-
141720	CWIP - Pumps/Equipment	4,881,678.07	-
141724	CWIP - Tank/Cost of	1,085,189.19	-
141726	CWIP - Tank/Pneumatic	2,284,827.92	-
141727	CWIP - Tests/Drawdown	208,071.18	-
141729	CWIP - Well House	607,775.08	-
141732	CWIP - Transfer to Fixed Assets	(83,792,678.28)	769,100.47
141735	CWIP - Building/Blower	24,949.20	-
141738	CWIP - Installation of Plant	754,491.57	-
141739	CWIP - Modification/Lift Stn	17,030,414.67	-
141742	CWIP - Sand	95,600.00	-

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

W1-1

Comparative Balance Sheet

Fusion Account	Fusion Description	3/31/2021	3/31/2020
141748	CWIP - Contractor/Labour	1,853,854.52	-
141749	CWIP - Architect/Design	106,895.24	-
141750	CWIP - Furniture	79,841.11	-
141761	CWIP - Construction	947,116.31	-
141762	CWIP - Other	17.84	-
141798	CWIP - Clearing-Fixed Asset	42,009.49	-
141899	CIAC-Clearing account	1,400.00	-
141901	Purchase Acquisition Adjustments	(2,561,070.21)	(2,561,070.21)
142201	Acc Dep - Organization	660,399.45	696,620.59
142202	Acc Dep - Franchises	(180,440.33)	(167,440.25)
142203	Acc Dep - Struct and Improv General Plant	(595,948.78)	(549,503.27)
142204	Acc Dep - Struct and Improv Service Supplies	(1,183,292.08)	(1,095,268.72)
142205	Acc Dep - Struct and Improv Water Treat Plt	(352,441.74)	(323,133.30)
142206	Acc Dep - Struct and Improv Trans Dist Plt	24,132.00	29,672.68
142207	Acc Dep - Struct and Improv Collect Plant	(5,954.65)	(4,142.13)
142208	Acc Dep - Struct and Improv Pump Plant	(1,609,494.56)	(1,462,654.98)
142209	Acc Dep - Struct and Improv Treatment Plant	(3,563,272.02)	(3,008,796.87)
142210	Acc Dep - Struct and Improv Reclaim WTP	(1,032.82)	(950.98)
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(79,576.69)	(75,029.73)
142220	Acc Dep - Struct and Improv Office	(694,380.91)	(623,086.52)
142221	Acc Dep - Collecting Reservoirs	2,967.08	2,592.81
142223	Acc Dep - Wells and Springs	(6,003,135.37)	(5,717,702.97)
142224	Acc Dep - Infiltration Gallery	(11,900.06)	(10,770.38)
142225	Acc Dep - Supply Mains	(59,072.09)	(56,624.71)
142226	Acc Dep - Power Generation Equipment	(66,854.84)	(51,007.31)
142227	Acc Dep - Electric Pump Equip Src Pump	(1,466,525.05)	(1,080,653.01)
142228	Acc Dep - Electric Pump Equip WTP	(2,256,707.68)	(2,010,554.66)
142229	Acc Dep - Electric Pump Equip Trans Dist	(1,824,460.59)	(1,330,288.85)
142230	Acc Dep - Water Treatment Equipment	(758,073.15)	(669,653.16)
142231	Acc Dep - Dist Resv and Standpipes	(2,291,576.91)	(2,205,414.53)
142232	Acc Dep - Trans and Distr Mains	(6,866,818.93)	(6,588,009.94)
142233	Acc Dep - Service Lines	(1,322,058.37)	(1,106,916.23)
142234	Acc Dep - Meters	(1,544,126.81)	(1,346,104.68)
142235	Acc Dep - Meter Installations	(707,981.99)	(651,245.63)
142236	Acc Dep - Hydrants	(389,886.84)	(356,420.38)
142237	Acc Dep - Backflow Prevention Devices	(136.89)	2,120.25
142238	Acc Dep - Power Gen Equip Coll Plt	(30,493.25)	(19,730.93)
142239	Acc Dep - Power Gen Equip Pump Plt	(45,010.01)	(35,526.53)
142240	Acc Dep - Power Gen Equip Treat Plt	(114,392.40)	(94,345.92)
142241	Acc Dep - Sewer Force Main	(1,514,566.22)	(1,466,675.28)
142242	Acc Dep - Sewer Gravity Main	(8,558,450.10)	(8,352,416.63)
142243	Acc Dep - Manholes	(42,681.20)	(35,506.96)
142244	Acc Dep - Special Collection Structures	134.01	282.15
142245	Acc Dep - Service to Customers	163,558.33	181,056.62
142246	Acc Dep - Flow Measure Devices	32,576.43	38,575.23
142247	Acc Dep - Flow Measure Install	(302.31)	(258.03)
142248	Acc Dep - Receiving Wells	18,715.60	20,083.98
142249	Acc Dep - Pumping Equip Pump Plt	(888,523.45)	(327,307.37)
142250	Acc Dep - Pumping Equip Reclaim WTP	(1,919.42)	1,221.45
142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(23,055.94)	(18,149.38)
142252	Acc Dep - Treat/Disp Equip Lagoon	(242,094.13)	(227,306.52)
142253	Acc Dep - Treat/Disp Equip Trt Plt	(8,118,082.63)	(7,618,523.12)
142254	Acc Dep - Treat/Disp Equip Rclm Wtr	(2,554.42)	(2,217.94)
142255	Acc Dep - Plant Sewers Treatment Plt	(1,149,374.95)	(1,047,876.99)
142256	Acc Dep - Plant Sewers Reclaim Wtr	(2,108.46)	(973.68)
142257	Acc Dep - Outfall Lines	2,620.13	7,893.10
142263	Acc Dep - Reuse Dist Reservoirs	(1,573.71)	(1,448.07)
142264	Acc Dep - Reuse Transmission and Dist	(8,560.77)	(9,779.89)
142268	Acc Dep - Other and Misc Equip Source Supply	(80.18)	(73.70)
142269	Acc Dep - Other and Misc Equip WTP	(1,929.97)	(1,737.66)
142271	Acc Dep - Other Tangible Plant	(493,932.75)	(484,702.27)
142272	Acc Dep - Other Plant Collection	(5,298.80)	(4,774.76)

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Fusion Account	Fusion Description	3/31/2021	3/31/2020
142273	Acc Dep - Other Plant Pump	(13,678.58)	(12,382.10)
142274	Acc Dep - Other Plant Treatment	(10,013.61)	(9,044.50)
142275	Acc Dep - Other Plant Reclaim Water Trt	(1,729.18)	(1,583.26)
142276	Acc Dep - Other Plant Reclaim Water Dist	(135.31)	(123.79)
142278	Acc Dep - Plant Alloc	(40,820.30)	-
142303	Acc Dep - Office Furniture	(676,444.46)	(616,562.12)
142305	Acc Dep - Stores Equipment	(611.31)	(738.57)
142306	Acc Dep - Lab Equipment	(145,570.97)	(120,484.20)
142308	Acc Dep - Tool Shop Equipment	(955,790.66)	(870,626.55)
142309	Acc Dep - Power Operated Equipment	(124,881.38)	(70,937.16)
142310	Acc Dep - Communications Equipment	(473,567.40)	(424,387.02)
142311	Acc Dep - Misc Equipment	(73,112.75)	(69,591.03)
142401	Acc Dep - Vehicles	(2,452,248.54)	(2,314,923.22)
142501	Acc Dep - Computer Hardware	(1.67)	-
142502	Acc Dep - Desktop/Laptop Computers	(262.79)	-
142503	Acc Dep - Mainframe Computers	(253,192.13)	(255,115.70)
142504	Acc Dep - Mini Comp Wtr	(1,819,638.22)	(1,536,015.61)
142601	Acc Dep - Computer Software	(4,511.11)	-
142602	Acc Dep - Comp Systems	(5,197,891.47)	(5,060,775.61)
142603	Acc Dep - Micro Systems	(124,602.54)	(125,600.06)
142901	Acc Dep - Purchase Acquisition Adjustments	1,868,958.53	1,774,280.83
170004	RCIP - Administrative	258,251.36	-
170005	RCIP - Travel	55,162.37	-
170006	RCIP - Consulting Fees	314,851.23	-
170007	RCIP - Transfer to DEF	(3,679,545.42)	-
170008	Regulatory Assets Being Amortized	314,108.15	314,108.15
170009	Rate Case Being Amortized	2,170,064.33	1,620,637.28
170011	Acc Amort - Rate Case	(1,462,877.48)	(1,253,397.93)
170002	RCIP - Attorney Fees	1,543,319.49	-
170003	RCIP - Capitalized Time	1,513,249.90	-
181002	Def Chgs - Tank Maint and Repair	4,114,684.88	3,973,746.80
181003	Def Chgs - Relocation	1,930.72	439.55
181005	Def Chgs - Hurricane/Storm	17,173.89	17,173.89
181006	Def Chgs - Other Water and Sewer	2,935.91	2,822.57
181007	Def Chgs - Multi Yr Testing	820,605.02	794,678.65
181008	Def Chgs - Sludge Hauling	101,418.66	101,418.66
181015	Def Chgs - Other	3,365,709.35	2,720,925.77
182002	Acc Amort - Def Chgs - Tank Maint and Repair	(2,508,309.09)	(2,165,009.07)
182003	Acc Amort - Def Chgs - Relocation	(936.57)	(439.55)
182005	Acc Amort - Def Chgs - Hurricane/Storm	(17,173.89)	(17,173.89)
182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,763.80)	(352.82)
182007	Acc Amort - Def Chgs - Multi Yr Testing	(756,036.71)	(671,332.90)
182008	Acc Amort - Def Chgs - Sludge Hauling	(101,418.66)	(101,418.66)
182015	Acc Amort - Def Chgs - Other	(2,509,758.19)	(2,028,987.72)
221102	Trade Accounts Payable - USD	(1,053,339.20)	(271,991.33)
221103	Trade Accounts Payable RNV Clearing	(79,320.23)	(261,747.34)
221104	Receipt Clearing	(0.01)	-
221203	Accounts Payable - Other	(136,341.95)	(567,309.68)
222101	Accrued Expenses	(308,054.23)	-
222102	Accrued Electric	(122,236.70)	-
222103	Accrued Water	(158,400.00)	-
222104	Accrued Sewer	(88,100.00)	-
222202	Bonus Accrual	(182,717.92)	-
222206	Accrued Payroll	(124,304.47)	-
223101	Accrued Taxes General	(46,364.23)	(35,317.60)
223103	Accrued Real Estate Property Tax	(20,718.30)	(16,385.79)
223105	Accrued Franchise Tax A	0.24	0.37
223205	Accrued Sales Tax	(462.69)	(462.69)
223206	Accrued Use Tax	(316.31)	(904.21)
223304	Accrued Employment FICA	(9,648.23)	-
223307	Accrued Unemployment Tax - State	(516.00)	-
223502	Accrued State Income Tax	42,719.07	9,490.80

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Fusion Account	Fusion Description	3/31/2021	3/31/2020
224003	Accrued Interest - Customer Deposits	(37,215.71)	(37,071.59)
231001	Customer Deposits	(296,478.82)	(322,973.46)
231003	Customer Refunds	(17,327.25)	(48,894.66)
232001	Deferred Revenue	(61,449.80)	(53,897.53)
233002	Intercompany Trade Accounts Payable - USD	(58,765,823.60)	(5,500,172.20)
255001	Deferred Federal Tax Liabilities	(5,469,879.93)	(5,520,837.78)
255002	Deferred State Tax Liabilities	(1,066,966.84)	(926,366.12)
260001	Unamortized Investment Tax Credits	(68,463.97)	(68,982.97)
260003	NonQual - Deferred Compensation	(117,866.84)	-
260016	Due to Parent Deferred Credit	(1,066,989.00)	-
260017	Deferred Credits Other	(4,772,656.46)	(5,940,089.77)
271003	CIAC - Structure/Improvement Src Supply	(51,492.56)	(51,492.56)
271004	CIAC - Structure/Improvement WTP	(43,000.00)	(43,000.00)
271007	CIAC - Structure/Improvement Pump Plant Ls	(644,068.41)	(644,068.41)
271008	CIAC - Structure/Improvement Treatment Plant	(377,026.13)	(369,919.73)
271011	CIAC - Structure/Improvement Generator Plant	(20,977,048.06)	(20,959,392.58)
271017	CIAC - Wells and Springs	(1,013,272.50)	(1,013,272.50)
271019	CIAC - Electric Pump Equipment Src Pump	(27,158.27)	(27,158.27)
271020	CIAC - Electric Pump Equipment WTP	(86,987.46)	(86,987.46)
271021	CIAC - Electric Pump Equipment Trans Dist	(200,932.40)	(200,932.40)
271022	CIAC - Water Treatment Equipment	(47,680.50)	(47,680.50)
271023	CIAC - Dist Resv and S	(183,880.71)	(183,880.71)
271024	CIAC - Trans and Distr Mains	(2,933,744.85)	(2,821,758.53)
271025	CIAC - Service Lines	(292,538.55)	(233,658.55)
271026	CIAC - Meters	(25,400.00)	(25,400.00)
271028	CIAC - Hydrants	(404,872.34)	(385,572.34)
271029	CIAC - Backflow Prevent D	(4,000.00)	(4,000.00)
271034	CIAC - Misc Equipment	(164,749.50)	(164,749.50)
271035	CIAC - Other Tangible Plant	(20,219,573.98)	(20,219,573.98)
271036	CIAC - Tap Fee	(8,234,576.78)	(8,015,991.36)
271037	CIAC - Management Fee	(30,300.00)	(29,650.00)
271039	CIAC - Res Cap Fee	(746,442.75)	(746,442.75)
271040	CIAC - Plant Mod Fee	(7,285,604.17)	(7,191,049.17)
271041	CIAC - Plant Meter Fee	(241,827.49)	(191,273.00)
271042	CIAC - Sewer Force Main	(167,394.06)	(167,394.06)
271043	CIAC - Sewer Gravity Main	(2,063,364.56)	(1,917,720.84)
271044	CIAC - Manholes	(276,042.42)	(182,156.00)
271046	CIAC - Service to Customers	(253,491.38)	(198,451.38)
271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	44,800.00
272001	Acc Amort CIAC - Organization	1,313.79	1,313.79
272003	Acc Amort CIAC - Structure/Improvement Src Supply	12,347.54	11,076.14
272004	Acc Amort CIAC - Structure/Improvement WTP	10,956.53	9,894.77
272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	172,919.67	156,872.43
272008	Acc Amort CIAC - Structure/Improvement Treat Plant	100,755.43	91,423.80
272011	Acc Amort CIAC - Structure/Improvement Generator Plant	10,949,351.57	10,518,776.29
272017	Acc Amort CIAC - Wells and Springs	403,952.47	382,391.19
272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	15,965.92	15,295.36
272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	24,506.56	22,358.78
272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	118,126.61	113,165.41
272022	Acc Amort CIAC - Water Treatment Equipment	12,109.11	10,931.79
272023	Acc Amort CIAC - Dist Resv and S	44,497.73	39,818.21
272024	Acc Amort CIAC - Trans and Distr Mains	566,900.01	504,807.97
272025	Acc Amort CIAC - Service Lines	48,542.58	42,284.05
272026	Acc Amort CIAC - Meters	4,099.62	3,334.26
272028	Acc Amort CIAC - Hydrants	142,262.72	133,395.59
272029	Acc Amort CIAC - Backflow Prevent D	3,038.04	2,638.08
272034	Acc Amort CIAC - Misc Equipment	39,505.89	35,438.01
272035	Acc Amort CIAC - Other Tangible Plant	10,361,129.41	9,883,341.65
272036	Acc Amort CIAC - Tap Fee	2,351,138.89	2,154,677.59
272037	Acc Amort CIAC - Management Fee	9,269.23	8,391.18
272039	Acc Amort CIAC - Res Cap Fee	150,682.57	132,143.31
272040	Acc Amort CIAC - Plant Mod Fee	1,950,447.57	1,777,666.93

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Fusion Account	Fusion Description	3/31/2021	3/31/2020
272041	Acc Amort CIAC - Plant Meter Fee	43,080.18	37,903.43
272042	Acc Amort CIAC - Sewer Force Main	18,047.60	15,299.26
272043	Acc Amort CIAC - Sewer Gravity Main	378,481.63	339,576.56
272044	Acc Amort CIAC - Manholes	28,905.97	18,281.23
272046	Acc Amort CIAC - Service to Customers	34,332.54	29,930.92
272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(9,730.39)	(8,840.95)
280001	AIAC	(32,940.00)	(32,940.00)
311001	Common Stock	(1,000.00)	(1,000.00)
320001	Paid-In Capital	(11,098,677.23)	(63,429,584.73)
340003	Net Income for the Year	(33,001,021.09)	(30,543,903.27)

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Fusion Account	Fusion Description	3/31/2021	3/31/2020
411001	Residential	(31,135,470.36)	(27,570,866.11)
411002	Commercial	(911,936.07)	(855,063.73)
411005	Multi-Family	(0.13)	-
411008	Purchase Water Billed	(715,307.99)	(597,439.41)
411009	Purchase Sewer Billed	(243,165.39)	(212,567.20)
411022	Guarantee	(188,173.19)	(173,767.99)
411023	Residential - Measured	(4,040,650.70)	(3,135,192.72)
411024	Commercial - Measured	(1,207,233.32)	(1,052,900.31)
411028	Other Service - Measured	(128,276.72)	(113,785.77)
411029	Unmetered	(78,723.83)	(80,402.02)
411036	Services	1,833.82	-
411038	Services - Misc	(0.05)	(0.04)
411039	Other Revenue	(147,243.53)	(176,421.02)
411040	Revenue Accrued	(342,861.67)	(55,756.25)
411042	Late Payment Charges (LPC)	2,047.56	(84,001.07)
411058	Management Service Revenue	(33,978.93)	(16,675.00)
511001	Purchased Services-Water	1,505,427.86	1,561,938.75
511002	Purchased Services-Sewer	872,477.91	752,009.13
512006	Manhole Maint	27,356.02	-
512008	Maintenance Electric Equip Repair	55,784.84	62,051.30
512009	Permits	75,113.85	116,402.88
512010	Sewer Rodding	280,763.44	377,428.27
512011	Sewer Sludge Hauling	719,316.16	516,451.85
512012	Deferred Maintenance Expense	909,884.51	767,121.63
512013	Excavation Restoration	400.00	-
512014	Communication Expense	84,813.03	8,183.56
512015	Equipment Rental	6,383.93	1,348.68
512016	Uniforms	27,146.96	24,993.06
512017	Weather/Hurricane/Fuel	28,624.90	72,447.39
512018	Safety Supplies/Expense	13,318.83	-
512020	Service Claims	245.70	-
512021	Landscaping	152,288.48	-
512022	Other Contracted Workers	2,817.37	2,921.00
512900	Other Plant and System Maintenance	115,944.51	420,009.21
512023	Pump Station R&M	2,605.00	-
512001	Shop Supplies and Tools	25,242.04	-
512002	Repairs and Maintenance	844,073.89	716,242.39
512003	Main Breaks	38,400.40	6,945.70
512005	Valve Repair	491.93	-
513002	Meter Supplies	10,230.45	-
513003	Pipe, Plate, Gasket	1,134.00	-
513007	Rig Equip	49.02	-
513008	Electrical Equip	20,471.93	-
513009	Lighting Supplies	119.24	-
513010	Plant Air System	4,599.60	-
513900	Other Materials and Supplies	224,939.13	113,857.40
514001	Chlorine	152,199.24	164,767.93
514002	Odor Control Chemicals	1,942.57	8,298.55
514900	Other Chemicals	605,007.82	660,550.69
515001	Laboratory Testing	63,047.70	-
515002	Test - Water/Sewer	486,631.84	392,634.17
515003	Test - Equipment/Chemical	48,975.44	71,629.68
515004	Test - Safe Drinking Water Act	1,806.48	-
516001	Service - Meter Reading	260,546.10	238,165.66
517001	Utility-Electric Power	2,064,131.57	2,070,952.73
521010	Salaries and Wages	6,088,979.05	6,799,433.17
521020	Salaries and Wages - Accrued	129,264.67	-

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Fusion Account	Fusion Description	3/31/2021	3/31/2020
521040	Overtime	479,522.52	-
521060	Incentive Bonus	18,387.13	-
521070	EIP Bonus	146,202.68	-
521080	Bonus Other	7,374.72	-
522001	Capitalized Time	(530,761.78)	(769,370.16)
531001	401K Profit Sharing	218,011.35	203,622.78
531002	401K Match	180,099.71	176,495.61
532001	Health Admin and Stop Loss	203,835.86	196,423.90
532002	Dental	39,338.18	37,158.11
532005	Employee Insurance Deductions	(300,980.19)	(309,384.46)
532006	Health Insurance Claims	1,019,104.95	1,196,179.40
532009	Workers Compensation Insurance (WCB)	92,546.14	23,955.99
532012	Term Life Insurance	81,522.06	81,540.69
532013	Term Life Insurance Opt	(23,009.99)	(18,234.71)
532014	Depend Life Insurance Opt	(1,532.11)	(8,012.95)
532016	Education / Tuition	955.78	4,383.65
532900	Other Employee Benefits	7,922.07	10,089.42
540100	Consulting	6,415.93	-
540200	Accounting and Audit	3,871.74	57,140.18
540400	Legal	18,206.22	65,115.44
540500	Payroll	9,342.30	25,708.58
540600	Tax	42,678.37	44,218.99
540700	Engineering	10,069.50	10,532.20
540800	Temporary Labor	35,094.84	14,021.33
541100	Management Fee	(319,649.09)	1,132,656.29
541200	Contractor Outside Services	69,781.02	-
541300	Employee Finder Fees	8,979.88	203.31
549000	Other Outside Services	207,139.77	262,359.07
550200	Computer Repair and Maintenance	286,484.83	271,857.13
550300	Computer Supplies	2,443.17	1,283.04
550400	Internet Services	32,533.91	64,281.77
550600	Computer Licensing	23,203.55	-
550700	Software	11,473.22	-
559900	Other Computer/IT Expenses	2,791.81	-
560100	General Liability Insurance	544,498.16	627,303.63
560200	Property Insurance	88,956.74	-
560300	Vehicle Insurance	113,597.92	26,318.38
560400	Uninsured Losses	20,456.34	-
560500	Other Insurance	82,204.03	83,830.05
571100	Building Rent	342,871.90	360,710.04
581100	Office Supplies	23,955.46	19,692.23
581200	Kitchen Supplies	2,382.27	5,427.95
581300	Cleaning Supplies	6,902.23	11,715.59
582100	Office Equipment	2,001.39	-
583100	Office Printing/Blueprints	12,665.48	23,987.33
583200	Office Publications/Subscriptions	-	229.75
583300	Artwork, Display and Banner	10.63	-
583400	Office Shipping Charges/Postage/Courier	46,538.43	46,638.31
584100	Office Electric	6,238.88	5,808.60
584200	Office Gas/Heat	1,871.96	3,688.30
584300	Office Water	37,431.11	41,053.80
584900	Office Other Utilities	3,241.43	6,127.32
585100	Office Garbage Disposal/Removal	139,117.10	142,466.29
585200	Office Landscape/Mowing	197,490.39	328,413.86
585400	Office Security/Alarm System	5,298.12	10,385.98
585500	Office Cleaning Services	4,767.66	4,894.06
585900	Other Office Maintenance	29,074.34	11,544.24

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Fusion Account	Fusion Description	3/31/2021	3/31/2020
586100	Landline/Telephone/Fax	194,251.76	303,733.50
586200	Cellular/Mobile Phones	129.00	-
587100	Holiday Events/Picnics	-	3,498.71
587300	Meals and Entertainment - 50% Tax Deductible	35.49	-
587500	Answering Service	11,914.25	7,912.34
587900	Other Office Expenses	12,494.51	18,016.40
591000	Accommodation/Hotel/Lodging	6,844.00	72,031.83
592000	Airfare	2,861.95	41,810.76
593000	Transportation excl. Airfare	4,877.12	12,980.75
594000	Travel - Meals and Entertainment	(601.97)	25,302.20
595000	Travel - Meals and Entertainment - 50% Tax Deductible	3,428.75	-
599900	Other Travel	13,142.07	9,582.74
601000	Vehicle Leasing	10,183.12	11,966.91
602000	Vehicle Fuel	225,359.16	298,978.21
603000	Vehicle Repairs and Maintenance	143,258.48	172,533.90
604000	Vehicle Registration/Licensing Fees	51.27	-
609000	Vehicle - Other Costs	25,781.34	20,420.56
611100	Rate Case Amortization	209,461.29	213,605.03
612100	Regulatory Fees	91,484.05	63,571.55
612900	Other Regulatory Expenses	0.11	-
621100	Advertising	231.94	864.72
622100	Bank Service Charges	31,435.22	25,767.26
623100	Donations for Registered Charities	29,860.06	13,390.40
624100	License Fees	3,987.63	10,808.74
625100	Penalties and Fines	8,205.09	6,321.96
626100	Education and Training	13,031.06	38,199.92
627100	Bad Debt Expense	51,644.04	138,165.03
627200	Bad Debt Collection Expense	1,651.95	2,684.01
627300	Uncollectible Accounts Accrual	294,189.00	44,602.00
628100	Billing Stock	-	56.93
628300	Billing Postage	9,250.99	1,049.91
628400	Customer Service Printing	234,505.28	213,456.92
629100	Memberships and Dues	46,528.69	22,244.55
629500	Credit Card Expense Clearing	30,768.57	-
629600	Credit Card/Cash Expense - Unallocated	335.47	-
629900	Other Misc Expense	(124,469.96)	46,352.16
630002	Commission Ordered Adjustments	(667,908.14)	-
641100	FICA	465,802.37	467,193.06
642100	Federal Unemployment Tax	3,619.06	5,133.99
642200	State Unemployment Tax	8,472.32	12,361.61
643100	Franchise Taxes	98,748.65	92,184.13
643300	Personal Property Taxes	132,126.82	142,623.68
643400	Real Estate Taxes	139,023.59	122,252.90
643600	Utility/Commission Taxes	49,027.44	42,067.73
643700	Other General Taxes	54,704.11	(7,012.69)
691000	Corporate Allocation	2,267,106.60	-
692000	Regional Allocation	135,252.76	-
710201	Dep - Organization	36,266.53	36,238.97
710202	Dep - Franchises	13,000.08	6,545.52
710203	Dep - Struct and Improv General Plant	47,051.76	46,485.69
710204	Dep - Struct and Improv Service Supplies	91,059.59	89,787.94
710205	Dep - Struct and Improv Water Treat Plt	31,933.48	30,433.20
710206	Dep - Struct and Improv Trans Dist Plt	5,540.68	5,342.67
710207	Dep - Struct and Improv Collect Plant	1,812.52	1,748.54
710208	Dep - Struct and Improv Pump Plant	228,314.08	204,871.56
710209	Dep - Struct and Improv Treatment Plant	555,404.10	551,502.51
710210	Dep - Struct and Improv Reclaim WTP	81.84	81.84

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

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Comparative Income Statement

Fusion Account	Fusion Description	3/31/2021	3/31/2020
710211	Dep - Struct and Improv Reclaim Wtr Dist	4,546.96	4,538.21
710220	Dep - Struct and Improv Office	63,230.53	188,571.82
710221	Dep - Collecting Reservoirs	273.51	262.80
710223	Dep - Wells and Springs	301,104.29	287,572.56
710224	Dep - Infiltration Gallery	1,129.68	1,129.68
710225	Dep - Supply Mains	6,031.36	5,079.56
710226	Dep - Power Generation Equipment	15,847.53	15,815.64
710227	Dep - Electric Pump Equip Src Pump	398,755.70	383,783.89
710228	Dep - Electric Pump Equip WTP	319,015.81	310,350.71
710229	Dep - Electric Pump Equip Trans Dist	547,352.11	493,354.28
710230	Dep - Water Treatment Equipment	122,191.94	118,091.29
710231	Dep - Dist Resv and Standpipes	186,356.90	180,404.38
710232	Dep - Trans and Distr Mains	373,063.58	362,376.74
710233	Dep - Service Lines	292,046.51	275,300.42
710234	Dep - Meters	210,920.10	200,818.15
710235	Dep - Meter Installations	62,971.27	45,862.96
710236	Dep - Hydrants	35,878.03	34,775.86
710237	Dep - Backflow Prevention Devices	3,145.64	2,590.19
710238	Dep - Power Gen Equip Coll Plt	10,762.32	10,762.32
710239	Dep - Power Gen Equip Pump Plt	9,483.48	9,403.50
710240	Dep - Power Gen Equip Treat Plt	20,046.48	19,811.21
710241	Dep - Sewer Force Main	49,342.94	48,440.65
710242	Dep - Sewer Gravity Main	237,676.66	229,987.71
710243	Dep - Manholes	16,737.02	12,781.75
710244	Dep - Special Collection Structures	148.14	148.25
710245	Dep - Service to Customers	25,823.00	22,964.93
710246	Dep - Flow Measure Devices	5,998.80	5,817.88
710247	Dep - Flow Measure Install	44.28	43.64
710248	Dep - Receiving Wells	1,368.38	1,354.32
710249	Dep - Pumping Equip Pump Plt	653,146.71	612,702.37
710250	Dep - Pumping Equip Reclaim WTP	4,084.63	3,592.87
710251	Dep - Pumping Equip Rcl Wtr Dist	4,906.56	4,780.73
710252	Dep - Treat/Disp Equip Lagoon	14,787.61	14,540.53
710253	Dep - Treat/Disp Equip Rclm Wtr	548,656.42	543,900.68
710254	Dep - Treat/Disp Equip Rclm Wtr	336.48	333.73
710255	Dep - Plant Sewers Treatment Plt	375,186.58	256,731.79
710256	Dep - Plant Sewers Reclaim Wtr	1,134.78	128.88
710257	Dep - Outfall Lines	5,272.97	4,213.50
710263	Dep - Reuse Dist Reservoirs	125.64	125.64
710264	Dep - Reuse Transmission and Dist	1,481.39	1,227.86
710268	Dep - Other and Misc Equip Source Supply	6.48	6.48
710269	Dep - Other and Misc Equip WTP	192.31	156.41
710271	Dep - Other Tangible Plant	50,050.78	50,037.84
710272	Dep - Other Plant Collection	524.04	524.11
710273	Dep - Other Plant Pump	1,296.48	1,261.31
710274	Dep - Other Plant Treatment	969.11	934.90
710275	Dep - Other Plant Reclaim Water Trt	145.92	145.92
710276	Dep - Other Plant Reclaim Water Dist	11.52	11.52
710303	Dep - Office Furniture	58,272.34	57,875.19
710305	Dep - Stores Equipment	526.94	363.84
710306	Dep - Lab Equipment	31,809.70	30,957.87
710308	Dep - Tool Shop Equipment	86,035.58	84,645.94
710309	Dep - Power Operated Equipment	56,814.65	55,205.94
710310	Dep - Communications Equipment	48,555.51	49,423.37
710311	Dep - Misc Equipment	8,384.30	7,961.73
710401	Dep - Vehicles	526,734.51	417,335.79
710501	Dep - Computer Hardware	336,106.13	406,706.90

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

W1-1

Comparative Income Statement

Fusion Account	Fusion Description	3/31/2021	3/31/2020
710502	Dep - Desktop/Laptop Computers	76.55	-
710504	Dep - Mini Comp Wtr	16,962.97	-
710602	Dep - Comp Systems	701.83	-
710901	Dep - Purchase Acquisition Adjustments	(94,677.70)	(83,944.85)
720001	Amort CIAC - Organization	-	(4,478.01)
720003	Amort CIAC - Structure/Improvement Src Supply	(1,271.40)	(1,271.40)
720004	Amort CIAC - Structure/Improvement WTP	(1,061.76)	(1,061.76)
720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.24)	(16,047.24)
720008	Amort CIAC - Structure/Improvement Treat Plant	(9,331.63)	(9,248.03)
720011	Amort CIAC - Structure/Improvement Generator Plant	(430,575.28)	(430,131.00)
720017	Amort CIAC - Wells and Springs	(21,561.28)	(21,561.48)
720019	Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	(670.56)
720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.78)	(2,147.88)
720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.20)	(4,961.40)
720022	Amort CIAC - Water Treatment Equipment	(1,177.32)	(1,177.32)
720023	Amort CIAC - Dist Resv and S	(4,679.52)	(4,679.52)
720024	Amort CIAC - Trans and Distr Mains	(62,092.04)	(61,346.28)
720025	Amort CIAC - Service Lines	(6,258.53)	(4,950.12)
720026	Amort CIAC - Meters	(765.36)	(765.36)
720028	Amort CIAC - Hydrants	(8,867.13)	(8,545.56)
720029	Amort CIAC - Backflow Prevent D	(399.96)	(399.96)
720034	Amort CIAC - Misc Equipment	(4,067.88)	(4,067.88)
720035	Amort CIAC - Other Tangible Plant	(477,787.76)	(476,013.80)
720036	Amort CIAC - Tap Fee	(196,461.30)	(191,960.66)
720037	Amort CIAC - Management Fee	(878.05)	(869.58)
720039	Amort CIAC - Res Cap Fee	(18,539.26)	(18,539.16)
720040	Amort CIAC - Plant Mod Fee	(172,780.64)	(171,097.61)
720041	Amort CIAC - Plant Meter Fee	(5,176.75)	(4,653.00)
720042	Amort CIAC - Sewer Force Main	(2,748.34)	(2,748.24)
720043	Amort CIAC - Sewer Gravity Main	(38,905.07)	(38,081.76)
720044	Amort CIAC - Manholes	(2,939.94)	(2,000.76)
720046	Amort CIAC - Service to Customers	(4,401.62)	(3,913.56)
720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.44	889.44
811002	Interest - Revolver	36,736.57	167,959.85
811003	Standby Fees	62,155.64	-
815001	Intercompany Interest Expense	3,672,556.03	3,744,897.88
820001	AFUDC (for equity capital)	(186,668.09)	(495,006.21)
830001	Gain/Loss - Sale of Fixed Assets	(87,881.45)	(99,878.55)
842003	Other Gains and Losses	(42,866.75)	-
843003	CIAC Gross-Up Tax	(105,330.85)	-
910002	State Income Taxes	(28.09)	(738.40)
920001	Deferred Federal Income Taxes	(496,405.16)	(70,382.11)
920002	Deferred State Income Taxes	63,047.18	(65,067.63)
920003	Investment Tax Credit Amortization	(519.00)	(459.00)

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384
ITEM 2

Consolidated Trial Balance:

		CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
Fusion Account	Fusion Description	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
111282	Cash - BoA - NC	-	1,328.20	1,328.20	-	-	-
111304	Petty Cash CNC - BoA 1651884	-	6,000.00	6,000.00	-	-	-
111470	Cash - BB&T	-	40,000.00	40,000.00	-	-	-
112102	Accounts Receivable - USD	10,535.15	3,392,954.70	3,403,489.85	-	447,621.69	447,621.69
112202	Allowance for Doubtful Accounts - USD	(1,104.00)	(958,776.58)	(959,880.58)	-	(144,629.42)	(144,629.42)
112301	Unbilled Revenue	1,654,551.94	-	1,654,551.94	212,123.47	-	212,123.47
113101	Materials and Supplies	-	-	-	-	-	-
113102	Inventory	54,563.00	176,403.15	230,966.15	7,464.00	-	7,464.00
113207	Prepaid Reimbursements	-	-	-	-	-	-
113209	Prepaid Other	-	37,904.01	37,904.01	-	5,839.26	5,839.26
113211	Deposits	-	375,323.55	375,323.55	-	57,833.35	57,833.35
113301	Misc Receivable	-	58,400.00	58,400.00	-	-	-
113603	Intercompany Automatic Account	(42,329.72)	(23,669,674.43)	(23,712,004.15)	-	(7,748,099.96)	(7,748,099.96)
113711	Misc Other Current Assets	-	(97,675.22)	(97,675.22)	-	-	-
113712	Preliminary Survey and Investigation Accrued	-	40,464.15	40,464.15	-	6,233.66	6,233.66
113799	HCM Clearing	-	920.83	920.83	-	141.86	141.86
141101	Land and Rights General	-	732,872.20	732,872.20	-	16,649.30	16,649.30
141102	Land and Rights Pump	-	50,794.53	50,794.53	-	21,048.47	21,048.47
141103	Land and Rights Water	-	357,109.05	357,109.05	-	-	-
141104	Land and Rights Trans	-	18,896.02	18,896.02	-	-	-
141107	Land and Rights Treatment	-	39,167.18	39,167.18	-	-	-
141108	Land and Rights Reclaim	-	1,149.84	1,149.84	-	-	-
141199	Land Clearing	-	-	-	-	-	-
141201	Organization	1,293,359.06	73,664.50	1,367,023.56	94,482.28	21,089.65	115,571.93
141202	Franchises	267,759.58	89,232.49	356,992.07	93,178.13	-	93,178.13
141203	Struct and Improv General Plant	2,042,586.47	2,708.53	2,045,295.00	269,185.52	-	269,185.52
141204	Struct and Improv Service Supplies	4,367,573.65	16,278.14	4,383,851.79	191,331.67	393.23	191,724.90
141205	Struct and Improv Water Treat Plt	1,442,849.51	31,093.92	1,473,943.43	144,081.93	-	144,081.93
141206	Struct and Improv Trans Dist Plt	278,850.00	3,978.00	282,828.00	460.53	-	460.53
141207	Struct and Improv Collect Plant	89,041.17	979.22	90,020.39	-	-	-
141208	Struct and Improv Pump Plant	9,576,869.65	18,584.96	9,595,454.61	1,729,980.68	199.31	1,730,179.99
141209	Struct and Improv Treatment Plant	20,039,364.42	-	20,039,364.42	2,019,018.20	-	2,019,018.20
141210	Struct and Improv Reclaim WTP	2,585.74	685.19	3,270.93	-	-	-
141211	Struct and Improv Reclaim Wtr Dist	180,663.83	-	180,663.83	2,477.00	-	2,477.00
141220	Struct and Improv Office	135,401.30	1,267,822.94	1,403,224.24	20,781.84	212,597.97	233,379.81
141221	Collecting Reservoirs	13,922.42	-	13,922.42	-	-	-
141223	Wells and Springs	14,483,059.99	213,135.68	14,696,195.67	515,997.24	-	515,997.24
141224	Infiltration Gallery	45,185.16	-	45,185.16	-	-	-
141225	Supply Mains	647,509.82	302.90	647,812.72	6,745.76	-	6,745.76
141226	Power Generation Equipment	160,112.65	-	160,112.65	-	-	-
141227	Electric Pump Equip Src Pump	2,874,874.72	3,127.35	2,878,002.07	52,664.50	46.33	52,710.83
141228	Electric Pump Equip WTP	8,490,725.37	296,055.43	8,786,780.80	368,511.17	-	368,511.17
141229	Electric Pump Equip Trans Dist	3,849,133.92	2,156.58	3,851,290.50	63,696.87	81.60	63,778.47
141230	Water Treatment Equipment	4,635,172.24	184,273.46	4,819,445.70	146,091.41	-	146,091.41
141231	Dist Resv and Standpipes	7,822,214.89	705,178.96	8,527,393.85	763,618.74	10,221.74	773,840.48
141232	Trans and Distr Mains	34,597,574.21	514,008.12	35,111,582.33	1,877,129.44	33,974.81	1,911,104.25
141233	Service Lines	13,694,232.54	147,036.81	13,841,269.35	824,012.07	457.35	824,469.42
141234	Meters	6,192,736.49	188,746.82	6,381,483.31	141,120.13	397.23	141,517.36
141235	Meter Installations	2,018,958.68	615.00	2,019,573.68	163,778.48	-	163,778.48
141236	Hydrants	1,291,499.59	766.67	1,292,266.26	164,431.72	17.69	164,449.41
141237	Backflow Prevention Devices	36,638.86	-	36,638.86	98.00	-	98.00
141238	Power Gen Equip Coll Plt	107,623.19	-	107,623.19	-	-	-
141239	Power Gen Equip Pump Plt	53,009.11	-	53,009.11	41,825.85	-	41,825.85
141240	Power Gen Equip Treat Plt	219,044.88	-	219,044.88	-	-	-
141241	Sewer Force Main	3,670,931.15	61,991.29	3,732,922.44	197,226.67	-	197,226.67
141242	Sewer Gravity Main	17,589,491.98	494,360.84	18,083,852.82	5,279,738.03	(0.00)	5,279,738.03
141243	Manholes	1,119,200.43	229,481.95	1,348,682.38	47,224.92	-	47,224.92
141244	Special Collection Structures	7,032.04	-	7,032.04	775.00	-	775.00
141245	Service to Customers	1,979,350.12	-	1,979,350.12	182,409.08	-	182,409.08
141246	Flow Measure Devices	140,589.34	-	140,589.34	17,805.55	-	17,805.55
141247	Flow Measure Install	1,105.97	-	1,105.97	-	-	-
141248	Receiving Wells	96,071.45	-	96,071.45	-	-	-
141249	Pumping Equip Pump Plt	4,657,042.11	4,601.40	4,661,643.51	813,692.39	-	813,692.39
141250	Pumping Equip Reclaim WTP	33,002.19	-	33,002.19	5,733.94	-	5,733.94
141251	Pumping Equip Rcl Wtr Dist	48,849.57	-	48,849.57	-	-	-
141252	Treat/Disp Equip Lagoon	592,527.89	210.00	592,737.89	55.89	-	55.89
141253	Treat/Disp Equip Trt Plt	18,512,174.23	690,273.58	19,202,447.81	2,836,786.57	-	2,836,786.57
141254	Treat/Disp Equip Rclm Wtr	13,822.79	-	13,822.79	-	-	-
141255	Plant Sewers Treatment Plt	17,834,631.80	-	17,834,631.80	391,396.98	-	391,396.98
141256	Plant Sewers Reclaim Wtr	5,155.46	-	5,155.46	-	-	-
141257	Outfall Lines	519,896.70	-	519,896.70	15,378.50	-	15,378.50
141263	Reuse Dist Reservoirs	3,506.63	-	3,506.63	2,763.00	-	2,763.00
141264	Reuse Transmission and Dist	79,168.85	-	79,168.85	2,491.01	-	2,491.01
141268	Other and Misc Equip Source Supply	-	260.00	260.00	-	-	-
141269	Other and Misc Equip WTP	8,164.77	1,596.51	9,761.28	-	-	-
141271	Other Tangible Plant	9,597.30	37,218.64	46,815.94	-	-	-
141272	Other Plant Collection	10,530.45	10,611.93	21,142.38	(224.00)	-	(224.00)
141273	Other Plant Pump	47,772.53	2,930.68	50,703.21	2,872.83	-	2,872.83
141274	Other Plant Treatment	34,812.48	5,329.27	40,141.75	-	-	-
141275	Other Plant Reclaim Water Trt	-	650.00	650.00	5,189.00	-	5,189.00
141276	Other Plant Reclaim Water Dist	459.67	-	459.67	-	-	-
141278	Plant Alloc	734,760.75	-	734,760.75	-	-	-
141293	Plant Held for Future Use	-	(610,136.00)	(610,136.00)	-	-	-
141299	Utility Plant Clearing	(33,022.83)	4,261.72	(28,761.11)	(375.00)	-	(375.00)
141303	Office Furniture	137,735.07	790,227.93	927,963.00	5,778.30	87,315.72	93,094.02
141305	Stores Equipment	22,682.05	-	22,682.05	3,101.50	-	3,101.50
141306	Lab Equipment	213,649.22	103,077.02	316,726.24	20,696.11	-	20,696.11
141308	Tool Shop Equipment	703,117.03	924,201.59	1,627,318.62	112,944.20	1,620.15	114,564.35
141309	Power Operated Equipment	781,196.66	173.55	781,370.21	59,616.98	-	59,616.98
141310	Communications Equipment	217,603.35	252,036.34	469,639.69	43,222.96	10,171.75	53,394.71
141311	Misc Equipment	202,012.36	12,221.46	214,233.82	12,253.73	-	12,253.73
141399	Building and Equipment Clearing	16,276.60	-	16,276.60	-	-	-
141401	Vehicles	-	3,086,973.53	3,086,973.53	-	467,370.90	467,370.90
141499	Vehicles Clearing	-	-	-	-	-	-
141501	Computer Hardware	-	11.28	11.28	-	1.97	1.97
141502	Desktop/Laptop Computers	-	5,618.85	5,618.85	-	986.03	986.03
141503	Mainframe Computers	-	215,392.76	215,392.76	-	37,799.37	37,799.37
141504	Mini Comp Wtr	2,562.00	1,962,487.45	1,965,049.45	-	344,397.82	344,397.82
141601	Computer Software	-	24,560.94	24,560.94	-	4,310.20	4,310.20
141602	Comp Systems	-	5,195,862.29	5,195,862.29	-	895,112.92	895,112.92
141603	Micro Systems	-	106,000.50	106,000.50	-	18,602.04	18,602.04
141699	Computer Clearing	124.63	5,450.99	5,575.62	-	908.83	908.83
141702	CWIP - Captime	45,754.49	1,604,454.16	1,650,208.65	35,370.29	170,906.49	206,276.78
141703	CWIP - Interest During Construction	(4,125.81)	3,014,295.11	3,010,169.30	5,928.51	116,160.95	122,089.46
141704	CWIP - Engineering	103,596.54	5,430,206.32	5,533,802.86	120,722.81	213,459.55	334,182.36
141705	CWIP - Labor/Installation	2,500.00	13,778,613.83	13,781,113.83	-	609,616.61	609,616.61
141706	CWIP - Equipment	(529,683.30)	21,161,333.00	20,631,649.70	-	1,563,668.80	1,563,668.80
141707	CWIP - Material	-	3,492,600.53	3,492,600.53	-	114,318.29	114,318.29
141708	CWIP - Electrical	-	639,090.06	639,090.06	-	609.97	609.97
141709	CWIP - Piping	-	1,990,094.82	1,990,094.82	-	479,359.75	479,359.75

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

W1-2

Consolidated Trial Balance:

		CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
Fusion Account	Fusion Description	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
141710	CWIP - Site Work	184,641.40	279,084.82	463,726.22	-	2,662.65	2,662.65
141711	CWIP - Building Additions	(210,541.91)	282,770.33	72,228.42	-	1,683.44	1,683.44
141713	CWIP - Crane	-	595.00	595.00	-	-	-
141714	CWIP - Drilling Costs	-	839,924.45	839,924.45	-	-	-
141715	CWIP - Foundation	-	28,756.43	28,756.43	-	-	-
141716	CWIP - Land/ Lease	-	275,954.40	275,954.40	-	-	-
141718	CWIP - Permits	-	135.00	135.00	-	-	-
141720	CWIP - Pumps/ Equipment	-	4,344,937.75	4,344,937.75	111,271.10	425,469.22	536,740.32
141724	CWIP - Tank/ Cost of	(132,254.12)	1,135,637.53	1,003,383.41	-	81,805.77	81,805.77
141726	CWIP - Tank/ Pneumatic	-	1,870,964.68	1,870,964.68	-	413,863.24	413,863.24
141727	CWIP - Tests/ Drawdown	181,793.76	26,314.97	208,108.73	-	(37.56)	(37.56)
141729	CWIP - Well House	-	487,210.48	487,210.48	-	120,564.60	120,564.60
141732	CWIP - Transfer to Fixed Assets	(497,958.38)	(78,377,119.18)	(78,875,077.56)	-	(4,917,600.72)	(4,917,600.72)
141735	CWIP - Building/ Blower	-	24,949.20	24,949.20	-	-	-
141738	CWIP - Installation of Plant	-	754,491.57	754,491.57	-	-	-
141739	CWIP - Modification/ Lift Stn	-	16,616,859.88	16,616,859.88	-	413,554.79	413,554.79
141742	CWIP - Sand	-	95,600.00	95,600.00	-	-	-
141748	CWIP - Contractor/ Labour	74,294.55	1,549,491.09	1,623,785.64	-	230,068.88	230,068.88
141749	CWIP - Architect/ Design	-	106,895.24	106,895.24	-	-	-
141750	CWIP - Furniture	-	69,183.16	69,183.16	-	10,657.94	10,657.94
141761	CWIP - Construction	533,229.36	410,298.40	943,527.76	3,588.55	-	3,588.55
141762	CWIP - Other	17.84	-	17.84	-	-	-
141798	CWIP Clearing-Fixed Asset	42,446.85	-	42,446.85	(437.36)	-	(437.36)
141799	CWIP Clearing	-	-	-	-	-	-
141899	CIAC-Clearing	1,950.00	(550.00)	1,400.00	-	-	-
141901	Purchase Acquisition Adjustments	(3,137,528.17)	(1,711,049.96)	(4,848,578.13)	2,288,292.04	(784.12)	2,287,507.92
141999	PAA Clearing	-	-	-	-	-	-
142201	Acc Dep - Organization	714,040.80	(42,000.77)	672,040.03	(6,055.69)	(5,584.89)	(11,640.58)
142202	Acc Dep - Franchises	(121,984.68)	(41,258.91)	(163,243.59)	(17,196.74)	-	(17,196.74)
142203	Acc Dep - Struct and Improv General Plant	(620,411.79)	(733.42)	(621,145.21)	25,196.43	-	25,196.43
142204	Acc Dep - Struct and Improv Service Supplies	(1,118,835.31)	(14,201.25)	(1,133,036.56)	(50,151.10)	(104.42)	(50,255.52)
142205	Acc Dep - Struct and Improv Water Treat Plt	(268,112.44)	(9,057.26)	(277,169.70)	(75,272.04)	-	(75,272.04)
142206	Acc Dep - Struct and Improv Trans Dist Plt	25,196.49	(1,060.19)	24,136.30	(4.30)	-	(4.30)
142207	Acc Dep - Struct and Improv Collect Plant	(5,695.49)	(259.16)	(5,954.65)	-	-	-
142208	Acc Dep - Struct and Improv Pump Plant	(1,701,727.21)	(5,544.93)	(1,707,272.14)	97,829.95	(52.37)	97,777.58
142209	Acc Dep - Struct and Improv Treatment Plant	(3,284,300.65)	-	(3,284,300.65)	(278,971.37)	-	(278,971.37)
142210	Acc Dep - Struct and Improv Reclaim WTP	(842.58)	(190.24)	(1,032.82)	-	-	-
142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(79,005.28)	-	(79,005.28)	(571.41)	-	(571.41)
142220	Acc Dep - Struct and Improv Office	(81,390.29)	(520,129.68)	(601,519.97)	(11,332.62)	(81,528.32)	(92,860.94)
142221	Acc Dep - Collecting Reservoirs	2,967.08	-	2,967.08	-	-	-
142223	Acc Dep - Wells and Springs	(5,611,389.38)	(87,784.28)	(5,699,173.66)	(303,961.71)	-	(303,961.71)
142224	Acc Dep - Infiltration Gallery	(11,900.06)	-	(11,900.06)	-	-	-
142225	Acc Dep - Supply Mains	(56,585.01)	(47.08)	(56,632.09)	(2,440.00)	-	(2,440.00)
142226	Acc Dep - Power Generation Equipment	(66,854.84)	-	(66,854.84)	-	-	-
142227	Acc Dep - Electric Pump Equip Src Pump	(1,525,170.74)	(3,490.98)	(1,528,661.72)	62,161.59	(24.92)	62,136.67
142228	Acc Dep - Electric Pump Equip WTP	(1,946,559.35)	(109,073.16)	(2,055,632.51)	(201,075.17)	-	(201,075.17)
142229	Acc Dep - Electric Pump Equip Trans Dist	(1,841,330.68)	(2,534.48)	(1,843,865.16)	19,502.76	(98.19)	19,404.57
142230	Acc Dep - Water Treatment Equipment	(668,019.41)	(73,479.39)	(741,498.80)	(16,574.35)	-	(16,574.35)
142231	Acc Dep - Dist Resv and Standpipes	(1,778,539.80)	(255,869.14)	(2,034,408.94)	(255,952.19)	(1,215.78)	(257,167.97)
142232	Acc Dep - Trans and Distr Mains	(6,274,765.26)	(83,250.69)	(6,358,015.95)	(506,080.78)	(2,722.20)	(508,802.98)
142233	Acc Dep - Service Lines	(1,318,340.13)	(54,391.71)	(1,372,731.84)	50,795.03	(121.56)	50,673.47
142234	Acc Dep - Meters	(1,387,947.46)	(97,079.08)	(1,485,026.54)	(58,956.26)	(144.01)	(59,100.27)
142235	Acc Dep - Meter Installations	(647,798.47)	(226.78)	(648,025.25)	(59,956.74)	-	(59,956.74)
142236	Acc Dep - Hydrants	(307,905.36)	(214.31)	(308,119.67)	(81,761.95)	(5.22)	(81,767.17)
142237	Acc Dep - Backflow Prevention Devices	(101.04)	-	(101.04)	(35.85)	-	(35.85)
142238	Acc Dep - Power Gen Equip Coll Plt	(30,493.25)	-	(30,493.25)	-	-	-
142239	Acc Dep - Power Gen Equip Pump Plt	(29,494.01)	-	(29,494.01)	(15,516.00)	-	(15,516.00)
142240	Acc Dep - Power Gen Equip Treat Plt	(114,392.40)	-	(114,392.40)	-	-	-
142241	Acc Dep - Sewer Force Main	(1,371,311.06)	(8,599.15)	(1,379,910.21)	(134,656.01)	-	(134,656.01)
142242	Acc Dep - Sewer Gravity Main	(7,061,321.44)	(104,738.71)	(7,166,060.15)	(1,392,389.95)	-	(1,392,389.95)
142243	Acc Dep - Manholes	(50,161.53)	(3,633.37)	(53,794.90)	11,113.70	-	11,113.70
142244	Acc Dep - Special Collection Structures	229.48	-	229.48	(95.47)	-	(95.47)
142245	Acc Dep - Service to Customers	130,917.48	-	130,917.48	32,640.85	-	32,640.85
142246	Acc Dep - Flow Measure Devices	38,266.54	-	38,266.54	(5,690.11)	-	(5,690.11)
142247	Acc Dep - Flow Measure Install	(302.31)	-	(302.31)	-	-	-
142248	Acc Dep - Receiving Wells	18,715.60	-	18,715.60	-	-	-
142249	Acc Dep - Pumping Equip Pump Plt	(700,584.31)	(5,160.89)	(705,745.20)	(182,778.25)	-	(182,778.25)
142250	Acc Dep - Pumping Equip Reclaim WTP	(1,566.60)	-	(1,566.60)	(352.82)	-	(352.82)
142251	Acc Dep - Pumping Equip Rcl Wtr Dist	(23,055.94)	-	(23,055.94)	-	-	-
142252	Acc Dep - Treat/Disp Equip Lagoon	(242,177.50)	(97.90)	(242,275.40)	181.27	-	181.27
142253	Acc Dep - Treat/Disp Equip Trt Plt	(7,298,544.85)	(289,566.42)	(7,588,111.27)	(529,971.36)	-	(529,971.36)
142254	Acc Dep - Treat/Disp Equip Rclm Wtr	(2,554.42)	-	(2,554.42)	-	-	-
142255	Acc Dep - Plant Sewers Treatment Plt	(1,039,216.71)	-	(1,039,216.71)	(110,158.24)	-	(110,158.24)
142256	Acc Dep - Plant Sewers Reclaim Wtr	(1,113.30)	(968.36)	(2,081.66)	-	(26.80)	(26.80)
142257	Acc Dep - Outfall Lines	3,383.59	-	3,383.59	(763.46)	-	(763.46)
142263	Acc Dep - Reuse Dist Reservoirs	(795.12)	-	(795.12)	(778.59)	-	(778.59)
142264	Acc Dep - Reuse Transmission and Dist	(8,834.24)	-	(8,834.24)	273.47	-	273.47
142268	Acc Dep - Other and Misc Equip Source Supply	-	(80.18)	(80.18)	-	-	-
142269	Acc Dep - Other and Misc Equip WTP	(1,439.32)	(490.65)	(1,929.97)	-	-	-
142271	Acc Dep - Other Tangible Plant	25,842.98	(519,894.59)	(494,051.61)	240.33	(121.47)	118.86
142272	Acc Dep - Other Plant Collection	(3,166.84)	(3,101.59)	(6,268.43)	969.63	-	969.63
142273	Acc Dep - Other Plant Pump	(12,302.78)	(863.17)	(13,165.95)	(512.63)	-	(512.63)
142274	Acc Dep - Other Plant Treatment	(8,412.21)	(1,601.40)	(10,013.61)	-	-	-
142275	Acc Dep - Other Plant Reclaim Water Trt	-	(196.19)	(196.19)	(1,532.99)	-	(1,532.99)
142276	Acc Dep - Other Plant Reclaim Water Dist	(135.31)	-	(135.31)	-	-	-
142278	Acc Dep - Plant Alloc	(40,820.30)	-	(40,820.30)	-	-	-
142299	Acc Dep - Land	-	-	-	-	-	-
142303	Acc Dep - Office Furniture	(86,468.96)	(544,121.66)	(630,590.62)	(4,209.56)	(41,644.28)	(45,853.84)
142305	Acc Dep - Stores Equipment	(1,089.74)	-	(1,089.74)	478.43	-	478.43
142306	Acc Dep - Lab Equipment	(44,417.64)	(99,866.40)	(144,284.04)	(1,286.93)	-	(1,286.93)
142308	Acc Dep - Tool Shop Equipment	(304,540.87)	(579,444.47)	(883,985.34)	(70,669.97)	(1,135.35)	(71,805.32)
142309	Acc Dep - Power Operated Equipment	(109,276.07)	(79.75)	(109,355.82)	(15,525.56)	-	(15,525.56)
142310	Acc Dep - Communications Equipment	(180,666.96)	(257,639.41)	(438,306.37)	(24,151.86)	(11,109.17)	(35,261.03)
142311	Acc Dep - Misc Equipment	(62,818.59)	(6,051.46)	(68,870.05)	(4,242.70)	-	(4,242.70)
142401	Acc Dep - Vehicles	-	(2,101,964.83)	(2,101,964.83)	-	(350,283.71)	(350,283.71)
142501	Acc Dep - Computer Hardware	-	(1.40)	(1.40)	-	(0.27)	(0.27)
142502	Acc Dep - Desktop/ Laptop Computers	-	(223.55)	(223.55)	-	(39.24)	(39.24)
142503	Acc Dep - Mainframe Computers	-	(215,392.76)	(215,392.76)	-	(37,799.37)	(37,799.37)
142504	Acc Dep - Mini Comp Wtr	(448.35)	(1,547,600.69)	(1,548,049.04)	-	(271,589.18)	(271,589.18)
142601	Acc Dep - Computer Software	-	(3,837.63)	(3,837.63)	-	(673.48)	(673.48)
142602	Acc Dep - Comp Systems	-	(4,436,108.13)	(4,436,108.13)	-	(761,783.34)	(761,783.34)
142603	Acc Dep - Micro Systems	-	(106,000.50)	(106,000.50)	-	(18,602.04)	(18,602.04)
142901	Acc Dep - Purchase Acquisition Adjustments	2,828,202.13	426,173.82	3,254,375.95	(1,385,585.56)	168.14	(1,385,417.42)
170001	Regulatory Assets in Progress	-	-	-	-	-	-
170002	RCIP - Attorney Fees	-	1,375,204.00	1,375,204.00	-	168,115.49	168,115.49
170003	RCIP - Capitalized Time	-	1,195,078.59	1,195,078.59	-	318,171.31	318,171.31
170004	RCIP - Administrative	1,500.00	234,020.31	235,520.31	-	22,731.04	22,731.04
170005	RCIP - Travel	-	48,643.01	48,643.01	25.92	6,493.45	6,519.37
170006	RCIP - Consulting Fees	-	278,485.48	278,485.48	-	36,365.75	36,365.75
170007	RCIP - Transfer to DEF	-	(3,128,170.71)	(3,128,170.71)	-	(551,374.72)	(551,374.72)

Carolina Water Service, Inc. of North Carolina

W1-2

W - 354, Sub 384

Test Year: March 31, 2021

Consolidated Trial Balance:

		CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
Fusion Account	Fusion Description	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
170008	Regulatory Assets Being Amortized	131,270.39	182,837.76	314,108.15	-	-	-
170009	Rate Case Being Amortized	27,995.41	1,813,207.74	1,841,203.15	-	328,861.18	328,861.18
170011	Rate Case Accum Amort	(159,265.80)	(1,127,220.97)	(1,286,486.77)	-	(176,390.71)	(176,390.71)
170099	Regulatory Asset Clearing	-	-	-	-	-	-
181002	Def Chgs - Tank Maint and Repair	3,434,490.30	383,015.30	3,817,505.60	246,359.52	50,819.76	297,179.28
181003	Def Chgs - Relocation	-	1,708.09	1,708.09	-	222.63	222.63
181005	Def Chgs - Hurricane/Storm	2,019.03	-	2,019.03	15,154.86	-	15,154.86
181006	Def Chgs - Other Water and Sewer	140.00	2,378.51	2,518.51	-	417.40	417.40
181007	Def Chgs - Multi Yr Testing	779,723.27	5,509.39	785,232.66	34,951.75	420.61	35,372.36
181008	Def Chgs - Sludge Hauling	7,500.00	93,918.66	101,418.66	-	-	-
181015	Def Chgs - Other	3,081,668.02	228,398.80	3,310,066.82	55,642.53	-	55,642.53
181099	Def Chg-Clearing	-	-	-	-	-	-
182002	Acc Amort - Def Chgs - Tank Maint and Repair	(2,093,505.23)	(193,966.55)	(2,287,471.78)	(203,193.84)	(17,643.47)	(220,837.31)
182003	Acc Amort - Def Chgs - Relocation	-	(862.37)	(862.37)	-	(74.20)	(74.20)
182005	Acc Amort - Def Chgs - Hurricane/Storm	(2,019.03)	-	(2,019.03)	(15,154.86)	-	(15,154.86)
182006	Acc Amort - Def Chgs - Other Water and Sewer	(16.32)	(1,486.60)	(1,502.92)	-	(260.88)	(260.88)
182007	Acc Amort - Def Chgs - Multi Yr Testing	(720,793.61)	(5,509.39)	(726,303.00)	(29,313.10)	(420.61)	(29,733.71)
182008	Acc Amort - Def Chgs - Sludge Hauling	(7,500.00)	(93,918.66)	(101,418.66)	-	-	-
182015	Acc Amort - Def Chgs - Other	(2,250,078.39)	(204,037.27)	(2,454,115.66)	(55,642.53)	-	(55,642.53)
221102	Trade Accounts Payable - USD	(706,026.75)	(246,193.32)	(952,220.07)	(66,379.56)	(34,739.57)	(101,119.13)
221103	Trade Accounts Payable RNV Clearing	(69,288.94)	(3,477.97)	(72,766.91)	(6,767.83)	214.51	(6,553.32)
221104	Receipt Clearing	-	(0.01)	(0.01)	-	-	-
221203	Accounts Payable - Other	(21,852.04)	(97,671.51)	(119,523.55)	(4,112.16)	(12,706.24)	(16,818.40)
222101	Accrued Expenses	(263,025.76)	(1,037.48)	(264,063.24)	(43,990.99)	-	(43,990.99)
222102	Accrued Electric	(91,468.56)	(648.30)	(92,116.86)	(30,119.84)	-	(30,119.84)
222103	Accrued Water	(158,400.00)	-	(158,400.00)	-	-	-
222104	Accrued Sewer	(88,100.00)	-	(88,100.00)	-	-	-
222202	Bonus Accrual	-	(158,327.02)	(158,327.02)	-	(24,390.91)	(24,390.91)
222206	Accrued Payroll	(111,471.86)	(4,095.54)	(115,567.40)	(8,296.34)	(440.74)	(8,737.08)
223101	Accrued Taxes General	12,332.90	(50,296.25)	(37,963.35)	-	(8,400.88)	(8,400.88)
223103	Accrued Real Estate Property Tax	-	(17,625.22)	(17,625.22)	-	(3,093.08)	(3,093.08)
223105	Accrued Franchise Tax A	-	0.18	0.18	-	0.06	0.06
223106	Accrued Utility and Commission	-	-	-	-	-	-
223205	Accrued Sales Tax	-	(448.82)	(448.82)	-	(13.87)	(13.87)
223206	Accrued Use Tax	67.41	(422.75)	(355.34)	-	39.03	39.03
223304	Accrued Employment FICA	-	(8,207.78)	(8,207.78)	-	(1,440.45)	(1,440.45)
223307	Accrued Unemployment Tax - State	-	(438.97)	(438.97)	-	(77.03)	(77.03)
223502	Accrued State Income Tax	41,917.77	681.66	42,599.43	-	119.64	119.64
224003	Accrued Interest - Customer Deposits	-	(33,403.69)	(33,403.69)	-	(3,812.02)	(3,812.02)
231001	Customer Deposits	-	(261,890.50)	(261,890.50)	-	(34,588.32)	(34,588.32)
231003	Customer Refunds	2,854.49	(18,466.95)	(15,612.46)	-	(1,714.79)	(1,714.79)
232001	Deferred Revenue	(44,273.60)	-	(44,273.60)	(17,176.20)	-	(17,176.20)
233002	Intercompany Trade Accounts Payable - USD	(53,821.28)	(58,400,961.78)	(58,454,783.06)	-	(311,040.54)	(311,040.54)
255001	Deferred Federal Tax Liabilities	6,517.88	(4,794,879.41)	(4,788,361.53)	-	(681,518.40)	(681,518.40)
255002	Deferred State Tax Liabilities	91.05	(1,010,320.76)	(1,010,229.71)	-	(56,737.13)	(56,737.13)
260001	Unamortized Investment Tax Credits	-	(57,506.69)	(57,506.69)	-	(10,957.28)	(10,957.28)
260003	NonQual - Deferred Compensation	-	(100,270.34)	(100,270.34)	-	(17,596.50)	(17,596.50)
260016	Due to Parent Deferred Credit	-	(907,696.89)	(907,696.89)	-	(159,292.11)	(159,292.11)
260017	Deferred Credits Other	(1,527.65)	(4,093,290.57)	(4,094,818.22)	-	(677,838.24)	(677,838.24)
271001	CIAC - Organization	-	-	-	-	-	-
271003	CIAC - Structure/Improvement Src Supply	(51,492.56)	-	(51,492.56)	-	-	-
271004	CIAC - Structure/Improvement WTP	(43,000.00)	-	(43,000.00)	-	-	-
271007	CIAC - Structure/Improvement Pump Plant Ls	(644,068.41)	-	(644,068.41)	-	-	-
271008	CIAC - Structure/Improvement Treatment Plant	(377,026.13)	-	(377,026.13)	-	-	-
271011	CIAC - Structure/Improvement Generator Plant	(14,159,445.69)	(1,262,699.00)	(15,422,144.69)	(5,554,903.37)	-	(5,554,903.37)
271017	CIAC - Wells and Springs	(1,013,272.50)	-	(1,013,272.50)	-	-	-
271019	CIAC - Electric Pump Equipment Src Pump	(27,158.27)	-	(27,158.27)	-	-	-
271020	CIAC - Electric Pump Equipment WTP	(86,987.46)	-	(86,987.46)	-	-	-
271021	CIAC - Electric Pump Equipment Trans Dist	(200,932.40)	-	(200,932.40)	-	-	-
271022	CIAC - Water Treatment Equipment	(47,680.50)	-	(47,680.50)	-	-	-
271023	CIAC - Dist Resv and S	(183,880.71)	-	(183,880.71)	-	-	-
271024	CIAC - Trans and Distr Mains	(2,850,862.18)	(56,962.40)	(2,907,824.58)	(25,920.27)	-	(25,920.27)
271025	CIAC - Service Lines	(268,291.28)	-	(268,291.28)	(24,247.27)	-	(24,247.27)
271026	CIAC - Meters	(25,400.00)	-	(25,400.00)	-	-	-
271028	CIAC - Hydrants	(191,106.00)	(145,301.41)	(336,407.41)	(7,158.34)	(61,306.59)	(68,464.93)
271029	CIAC - Backflow Prevent D	(4,000.00)	-	(4,000.00)	-	-	-
271034	CIAC - Misc Equipment	(164,749.50)	-	(164,749.50)	-	-	-
271035	CIAC - Other Tangible Plant	(17,618,446.27)	(889,927.00)	(18,508,373.27)	(1,711,200.71)	-	(1,711,200.71)
271036	CIAC - Tap Fee	(7,426,175.42)	-	(7,426,175.42)	(808,401.36)	-	(808,401.36)
271037	CIAC - Management Fee	(30,300.00)	-	(30,300.00)	-	-	-
271039	CIAC - Res Cap Fee	(39,250.00)	-	(39,250.00)	(707,192.75)	-	(707,192.75)
271040	CIAC - Plant Mod Fee	(6,883,389.17)	-	(6,883,389.17)	(402,215.00)	-	(402,215.00)
271041	CIAC - Plant Meter Fee	(229,102.49)	-	(229,102.49)	(12,725.00)	-	(12,725.00)
271042	CIAC - Sewer Force Main	(167,394.06)	-	(167,394.06)	-	-	-
271043	CIAC - Sewer Gravity Main	(2,003,553.11)	-	(2,003,553.11)	(59,811.45)	-	(59,811.45)
271044	CIAC - Manholes	(276,042.42)	-	(276,042.42)	-	-	-
271046	CIAC - Service to Customers	(253,491.38)	-	(253,491.38)	-	-	-
271054	CIAC - Treatment/Disp Equipment Treatment Plant	44,800.00	-	44,800.00	-	-	-
272001	Acc Amort CIAC - Organization	-	50,770.21	50,770.21	(49,456.42)	-	(49,456.42)
272003	Acc Amort CIAC - Structure/Improvement Src Supply	12,347.54	-	12,347.54	-	-	-
272004	Acc Amort CIAC - Structure/Improvement WTP	10,956.53	-	10,956.53	-	-	-
272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	172,919.67	-	172,919.67	-	-	-
272008	Acc Amort CIAC - Structure/Improvement Treat Plant	100,755.43	-	100,755.43	-	-	-
272011	Acc Amort CIAC - Structure/Improvement Generator Plant	7,635,204.91	421,424.99	8,056,629.90	2,892,721.67	-	2,892,721.67
272017	Acc Amort CIAC - Wells and Springs	403,952.47	-	403,952.47	-	-	-
272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	15,965.92	-	15,965.92	-	-	-
272020	cc Amort CIAC - Electric Pump Equipment Water Treatment Plant	24,506.56	-	24,506.56	-	-	-
272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	118,126.61	-	118,126.61	-	-	-
272022	Acc Amort CIAC - Water Treatment Equipment	12,109.11	-	12,109.11	-	-	-
272023	Acc Amort CIAC - Dist Resv and S	44,497.73	-	44,497.73	-	-	-
272024	Acc Amort CIAC - Trans and Distr Mains	552,849.37	11,372.24	564,221.61	2,678.40	-	2,678.40
272025	Acc Amort CIAC - Service Lines	46,037.16	-	46,037.16	2,505.42	-	2,505.42
272026	Acc Amort CIAC - Meters	4,099.62	-	4,099.62	-	-	-
272028	Acc Amort CIAC - Hydrants	45,953.75	67,081.19	113,034.94	924.42	28,303.36	29,227.78
272029	Acc Amort CIAC - Backflow Prevent D	3,038.04	-	3,038.04	-	-	-
272034	Acc Amort CIAC - Misc Equipment	39,505.89	-	39,505.89	-	-	-
272035	Acc Amort CIAC - Other Tangible Plant	8,860,369.37	372,999.24	9,233,368.61	1,127,760.80	-	1,127,760.80
272036	Acc Amort CIAC - Tap Fee	2,137,223.62	-	2,137,223.62	213,915.27	-	213,915.27
272037	Acc Amort CIAC - Management Fee	9,269.23	-	9,269.23	-	-	-
272039	Acc Amort CIAC - Res Cap Fee	6,573.67	-	6,573.67	144,108.90	-	144,108.90
272040	Acc Amort CIAC - Plant Mod Fee	1,842,006.29	-	1,842,006.29	108,441.28	-	108,441.28
272041	Acc Amort CIAC - Plant Meter Fee	42,172.22	-	42,172.22	907.96	-	907.96
272042	Acc Amort CIAC - Sewer Force Main	18,047.60	-	18,047.60	-	-	-
272043	Acc Amort CIAC - Sewer Gravity Main	372,300.85	-	372,300.85	6,180.78	-	6,180.78
272044	Acc Amort CIAC - Manholes	28,905.97	-	28,905.97	-	-	-
272046	Acc Amort CIAC - Service to Customers	34,332.54	-	34,332.54	-	-	-
272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	(9,730.39)	-	(9,730.39)	-	-	-
280001	AIAC	-	(32,940.00)	(32,940.00)	-	-	-
311001	Common Stock	-	(1,000.00)	(1,000.00)	-	-	-
320001	Paid-In Capital	-	(7,985,955.50)	(7,985,955.50)	-	(3,112,721.73)	(3,112,721.73)

Carolina Water Service, Inc. of North Carolina

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W - 354, Sub 384

Test Year: March 31, 2021

Consolidated Trial Balance:

		CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
Fusion Account	Fusion Description	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
340003	Net income for the year	(15,719.98)	(33,127,874.43)	(33,143,594.41)	-	142,573.31	142,573.31
411001	Residential	(27,564,401.23)	-	(27,564,401.23)	(3,571,069.13)	-	(3,571,069.13)
411002	Commercial	(909,071.92)	-	(909,071.92)	(2,864.15)	-	(2,864.15)
411005	Multi-Family	(0.13)	-	(0.13)	-	-	-
411008	Purchase Water Billed	(715,307.99)	-	(715,307.99)	-	-	-
411009	Purchase Sewer Billed	(243,165.39)	-	(243,165.39)	-	-	-
411022	Guarantee	(122,369.46)	-	(122,369.46)	(65,803.73)	-	(65,803.73)
411023	Residential - Measured	(4,050,731.69)	-	(4,050,731.69)	10,080.99	-	10,080.99
411024	Commercial - Measured	(1,188,161.78)	-	(1,188,161.78)	(19,071.54)	-	(19,071.54)
411028	Other Service - Measured	(128,276.72)	-	(128,276.72)	-	-	-
411029	Unmetered	(78,723.83)	-	(78,723.83)	-	-	-
411036	Services	1,833.82	-	1,833.82	-	-	-
411038	Services - Misc	-	(0.05)	(0.05)	-	(0.00)	(0.00)
411039	Other Revenue	(132,683.11)	(170.43)	(132,853.54)	(14,389.99)	-	(14,389.99)
411040	Revenue Accrued	(313,538.60)	-	(313,538.60)	(29,323.07)	-	(29,323.07)
411042	Forfeited Discounts	1,165.42	-	1,165.42	882.14	-	882.14
411058	Management Service Revenue	-	(29,309.16)	(29,309.16)	-	(4,669.76)	(4,669.76)
511001	Purchased Services-Water	1,505,264.30	139.07	1,505,403.37	-	24.49	24.49
511002	Purchased Services-Sewer	872,477.91	-	872,477.91	-	-	-
512001	Shop Supplies and Tools	3,560.04	18,283.05	21,843.09	177.81	3,221.14	3,398.95
512002	Repairs and Maintenance	719,485.62	49,835.68	769,321.30	68,307.83	6,444.76	74,752.59
512003	Main Breaks	36,907.74	186.52	37,094.26	1,273.20	32.94	1,306.14
512005	Valve Repair	491.93	-	491.93	-	-	-
512006	Manhole Maint	18,048.18	355.57	18,403.75	8,889.55	62.72	8,952.27
512008	Maintenance Electric Equip Repair	44,835.76	2,239.90	47,075.66	8,495.64	213.54	8,709.18
512009	Permits	29,327.50	38,955.39	68,282.89	4,620.79	2,210.17	6,830.96
512010	Sewer Rodding	228,006.18	-	228,006.18	52,757.26	-	52,757.26
512011	Sewer Sludge Hauling	668,007.49	-	668,007.49	51,308.67	-	51,308.67
512012	Deferred Maintenance Expense	691,046.03	180,758.20	871,804.23	27,922.56	10,157.72	38,080.28
512013	Excavation Restoration	400.00	-	400.00	-	-	-
512014	Communication Expense	7,627.31	65,632.22	73,259.53	-	11,553.50	11,553.50
512015	Equipment Rental	465.85	5,030.85	5,496.70	-	887.23	887.23
512016	Uniforms	5,783.34	18,164.76	23,948.10	-	3,198.86	3,198.86
512017	Weather/Hurricane/Fuel/Snow removal	18,548.22	6,132.90	24,681.12	2,878.23	1,065.55	3,943.78
512018	Safety Supplies/Expense	3,446.53	8,186.23	11,632.76	694.66	991.41	1,686.07
512020	Service Claims	-	208.89	208.89	-	36.81	36.81
512021	Landscaping	134,446.37	729.74	135,176.11	17,046.77	65.60	17,112.37
512022	Other Contracted Workers	1,105.00	1,455.83	2,560.83	-	256.54	256.54
512023	Pump Station R&M	2,605.00	-	2,605.00	-	-	-
512900	Other Plant and System Maintenance	54,294.02	6,016.00	60,310.02	54,658.99	975.50	55,634.49
513002	Meter Supplies	4,411.85	5,117.23	9,529.08	185.06	516.31	701.37
513003	Pipe, Plate, Gasket	751.50	325.21	1,076.71	-	57.29	57.29
513007	Rig Equip	-	41.71	41.71	-	7.31	7.31
513008	Electrical Equip	18,056.88	1,676.41	19,733.29	443.37	295.27	738.64
513009	Lighting Supplies	42.68	65.08	107.76	-	11.48	11.48
513010	Plant Air System	3,358.07	1,055.68	4,413.75	-	185.85	185.85
513011	Valves and Traps	-	-	-	-	-	-
513900	Other Materials and Supplies	113,632.25	92,902.81	206,535.06	2,548.20	15,855.87	18,404.07
514001	Chlorine	118,763.72	117.47	118,881.19	33,302.61	15.44	33,318.05
514002	Odor Control Chemicals	1,656.44	-	1,656.44	286.13	-	286.13
514900	Other Chemicals	542,100.17	1,439.30	543,539.47	61,281.08	187.27	61,468.35
515001	Laboratory Testing	44,142.10	4,343.92	48,486.02	14,449.83	111.85	14,561.68
515002	Test - Water/Sewer	360,732.88	81,232.94	441,965.82	31,194.06	13,471.96	44,666.02
515003	Test - Equipment/Chemical	45,680.71	2,474.03	48,154.74	385.50	435.20	820.70
515004	Test - Safe Drinking Water Act	1,806.48	-	1,806.48	-	-	-
516001	Service - Meter Reading	223,864.76	-	223,864.76	36,681.34	-	36,681.34
517001	Utility-Electric Power	1,858,378.09	(5,023.25)	1,853,354.84	211,624.29	(847.56)	210,776.73
521010	Salaries and Wages	3,737,761.89	1,756,206.07	5,493,967.96	290,969.93	304,041.16	595,011.09
521020	Salaries and Wages - Accrued	111,471.86	8,255.03	119,726.89	8,296.34	1,241.44	9,537.78
521040	Overtime	421,923.26	20,166.04	442,089.30	34,563.80	2,869.42	37,433.22
521060	Incentive Bonus	-	15,632.18	15,632.18	-	2,754.95	2,754.95
521070	EIP Bonus	-	124,303.69	124,303.69	-	21,898.99	21,898.99
521080	Bonus Other	6,914.80	318.57	7,233.37	85.20	56.15	141.35
522001	Capitalized Time	(433,658.32)	(22,976.51)	(456,634.83)	(70,055.57)	(4,071.38)	(74,126.95)
531001	401K Profit Sharing	96,465.07	97,141.55	193,606.62	7,469.18	16,935.55	24,404.73
531002	401K Match	69,397.49	88,361.71	157,759.20	6,921.48	15,419.03	22,340.51
532001	Health Admin and Stop Loss	-	173,302.03	173,302.03	-	30,533.83	30,533.83
532002	Dental	-	33,447.67	33,447.67	-	5,890.51	5,890.51
532005	Employee Insurance Deductions	-	(255,891.52)	(255,891.52)	-	(45,088.67)	(45,088.67)
532006	Health Insurance Claims	-	866,458.83	866,458.83	-	152,646.12	152,646.12
532008	Health Insurance	-	-	-	-	-	-
532009	Workers Compensation Insurance (WCB)	-	78,682.90	78,682.90	-	13,863.24	13,863.24
532012	Term Life Insurance	-	69,311.06	69,311.06	-	12,211.00	12,211.00
532013	Term Life Insurance Opt	-	(19,560.62)	(19,560.62)	-	(3,449.37)	(3,449.37)
532014	Depend Life Insurance Opt	-	(1,302.44)	(1,302.44)	-	(229.67)	(229.67)
532016	Education / Tuition	-	812.61	812.61	-	143.17	143.17
532900	Other Employee Benefits	-	6,734.32	6,734.32	-	1,187.75	1,187.75
540100	Consulting	-	59.76	59.76	6,345.60	10.57	6,356.17
540200	Accounting and Audit	-	3,283.22	3,283.22	-	588.52	588.52
540400	Legal	6,028.20	10,330.66	16,358.86	-	1,847.36	1,847.36
540500	Payroll	-	7,941.94	7,941.94	-	1,400.36	1,400.36
540600	Tax	-	36,284.76	36,284.76	-	6,393.61	6,393.61
540700	Engineering	6,309.50	-	6,309.50	3,760.00	-	3,760.00
540800	Temporary Labor	1,323.75	28,711.41	30,035.16	-	5,059.68	5,059.68
541100	Management Fee	-	(271,621.86)	(271,621.86)	-	(48,027.23)	(48,027.23)
541200	Contractor Outside Services	16,247.94	45,517.24	61,765.18	-	8,015.84	8,015.84
541300	Employee Finder Fees	-	7,634.00	7,634.00	-	1,345.88	1,345.88
549000	Other Outside Services	23,953.37	157,822.39	181,775.76	-	25,364.01	25,364.01
550200	Computer Repair and Maintenance	-	243,375.16	243,375.16	213.50	42,896.17	43,109.67
550300	Computer Supplies	45.09	564.60	609.69	1,734.07	99.41	1,833.48
550400	Internet Services	-	27,658.67	27,658.67	-	4,875.24	4,875.24
550600	Computer Licensing	427.00	19,366.44	19,793.44	-	3,410.11	3,410.11
550700	Software	-	9,753.94	9,753.94	-	1,719.28	1,719.28
559900	Other Computer/IT Expenses	821.08	1,845.49	2,666.57	-	125.24	125.24
560100	General Liability Insurance	-	462,893.76	462,893.76	-	81,604.40	81,604.40
560200	Property Insurance	-	75,676.31	75,676.31	-	13,280.43	13,280.43
560300	Vehicle Insurance	-	96,584.77	96,584.77	-	17,013.15	17,013.15
560400	Uninsured Losses	-	17,402.42	17,402.42	-	3,053.92	3,053.92
560500	Other Insurance	-	69,895.64	69,895.64	-	12,308.39	12,308.39
571100	Building Rent	4,275.73	298,368.07	302,643.80	-	40,228.10	40,228.10
581100	Office Supplies	12,053.73	9,945.60	21,999.33	567.11	1,389.02	1,956.13
581200	Kitchen Supplies	183.13	1,869.89	2,053.02	16.96	312.29	329.25
581300	Cleaning Supplies	3,363.24	2,449.32	5,812.56	850.14	239.53	1,089.67
582100	Office Equipment	284.11	1,468.57	1,752.68	-	248.71	248.71
583100	Office Printing/Blueprints	1,091.67	11,002.34	12,094.01	251.92	319.55	571.47
583200	Office Publications/Subscriptions	-	-	-	-	-	-
583300	Artwork, Display and Banner	-	8.98	8.98	-	1.65	1.65
583400	Office Shipping Charges/Postage/Courier	13,587.49	28,447.12	42,034.61	31.65	4,472.17	4,503.82
584100	Office Electric	1,014.08	2,843.65	3,857.73	291.90	2,089.25	2,381.15
584200	Office Gas/Heat	59.21	1,767.87	1,827.08	-	44.88	44.88

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

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Consolidated Trial Balance:

CWSNC Uniform				Bradfield Farms/Fairfield Harbour/Treasure Cove			
Fusion Account	Fusion Description	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
584300	Office Water	37,373.63	48.89	37,422.52	-	8.59	8.59
584900	Office Other Utilities	532.92	2,707.39	3,240.31	-	1.12	1.12
585100	Office Garbage Disposal/Removal	109,843.33	5,203.17	115,046.50	24,070.60	-	24,070.60
585200	Office Landscape/Mowing	182,229.68	-	182,229.68	15,260.71	-	15,260.71
585400	Office Security/Alarm System	2,520.00	2,442.70	4,962.70	-	335.42	335.42
585500	Office Cleaning Services	2,762.34	2,004.49	4,766.83	-	0.83	0.83
585900	Other Office Maintenance	3,113.30	22,305.16	25,418.46	128.91	3,526.97	3,655.88
586100	Landline/Telephone/Fax	25,234.73	142,539.93	167,774.66	2,779.50	23,697.60	26,477.10
586200	Cellular/Mobile Phones	-	109.67	109.67	-	19.33	19.33
587100	Holiday Events/Picnics	-	-	-	-	-	-
587200	Meals and Entertainment	-	-	-	-	-	-
587300	Meals and Entertainment - 50% Tax Deductible	35.49	-	35.49	-	-	-
587500	Answering Service	650.00	9,577.31	10,227.31	-	1,686.94	1,686.94
587900	Other Office Expenses	817.24	10,592.38	11,409.62	3.78	1,081.11	1,084.89
591000	Accommodation/Hotel/Lodging	169.12	5,674.27	5,843.39	-	1,000.61	1,000.61
592000	Airfare	-	2,432.87	2,432.87	-	429.08	429.08
593000	Transportation excl. Airfare	-	4,147.06	4,147.06	-	730.06	730.06
594000	Travel - Meals and Entertainment	515.08	(950.29)	(435.21)	-	(166.76)	(166.76)
595000	Travel - Meals and Entertainment - 50% Tax Deductible	35.46	2,885.44	2,920.90	-	507.85	507.85
599900	Other Travel	471.03	10,773.30	11,244.33	-	1,897.74	1,897.74
601000	Vehicle Leasing	-	8,657.07	8,657.07	-	1,526.05	1,526.05
602000	Vehicle Fuel	140.67	191,433.83	191,574.50	64.05	33,720.61	33,784.66
603000	Vehicle Repairs and Maintenance	17,003.58	107,169.81	124,173.39	495.54	18,589.55	19,085.09
604000	Vehicle Registration/Licensing Fees	-	43.52	43.52	-	7.75	7.75
609000	Vehicle - Other Costs	1,299.24	20,818.64	22,117.88	-	3,663.46	3,663.46
611100	Rate Case Amortization	-	178,089.23	178,089.23	-	31,372.06	31,372.06
612100	Regulatory Fees	-	77,786.99	77,786.99	-	13,697.06	13,697.06
612900	Other Regulatory Expenses	-	1.84	1.84	-	(1.73)	(1.73)
621100	Advertising	-	197.19	197.19	-	34.75	34.75
622100	Bank Service Charges	-	27,238.07	27,238.07	-	4,197.15	4,197.15
623100	Donations for Registered Charities	-	25,390.76	25,390.76	-	4,469.30	4,469.30
624100	License Fees	563.32	2,911.61	3,474.93	-	512.70	512.70
625100	Penalties and Fines	7,315.38	756.80	8,072.18	-	132.91	132.91
626100	Education and Training	1,103.41	10,377.43	11,480.84	-	1,550.22	1,550.22
627100	Bad Debt Expense	46,721.52	-	46,721.52	4,922.52	-	4,922.52
627200	Bad Debt Collection Expense	-	1,404.40	1,404.40	-	247.55	247.55
627300	Uncollectible Accounts Accrual	31,960.00	217,799.01	249,759.01	11,243.00	33,186.99	44,429.99
628100	Billing Stock	-	-	-	-	-	-
628200	Billing Envelopes	-	-	-	-	-	-
628300	Billing Postage	(88.74)	7,665.65	7,576.91	-	1,674.08	1,674.08
628400	Customer Service Printing	18,987.94	181,288.08	200,276.02	2,383.97	31,845.29	34,229.26
629100	Memberships and Dues	217.13	39,381.22	39,598.35	-	6,930.34	6,930.34
629500	Credit Card Expense Clearing	-	26,169.87	26,169.87	-	4,598.70	4,598.70
629600	Credit Card/Cash Expense - Unallocated	-	286.14	286.14	-	49.33	49.33
629900	Other Misc Expense	(158,862.16)	29,100.66	(129,761.50)	(67.00)	5,358.54	5,291.54
630002	Commission Ordered Adjustments	(578,684.29)	(36,014.96)	(614,699.25)	(46,852.07)	(6,356.82)	(53,208.89)
641100	FICA	235,078.69	181,084.83	416,163.52	18,169.95	31,468.90	49,638.85
642100	Federal Unemployment Tax	2,670.21	618.11	3,288.32	229.47	101.27	330.74
642200	State Unemployment Tax	5,677.34	1,946.72	7,624.06	519.20	329.06	848.26
643100	Franchise Taxes	115,754.00	(17,128.79)	98,625.21	-	123.44	123.44
643300	Personal Property Taxes	82,043.81	45,795.90	127,839.71	1,384.94	2,902.17	4,287.11
643400	Real Estate Taxes	110,025.93	13,936.22	123,962.15	12,503.31	2,558.13	15,061.44
643500	Sales And Use Taxes	-	-	-	-	-	-
643600	Utility/Commission Taxes	47,969.62	0.22	47,969.84	1,057.60	-	1,057.60
643700	Other General Taxes	(11,152.20)	46,958.87	35,806.67	493.79	18,403.65	18,897.44
691000	Corporate Allocation	-	1,927,583.64	1,927,583.64	-	339,522.96	339,522.96
692000	Regional Allocation	-	115,020.65	115,020.65	-	20,232.11	20,232.11
710201	Dep - Organization	32,405.17	1,722.92	34,128.09	1,492.56	645.88	2,138.44
710202	Dep - Franchises	8,409.48	2,230.80	10,640.28	2,359.80	-	2,359.80
710203	Dep - Struct and Improv General Plant	41,569.24	54.12	41,623.36	5,428.40	-	5,428.40
710204	Dep - Struct and Improv Service Supplies	86,899.55	325.61	87,225.16	3,826.56	7.87	3,834.43
710205	Dep - Struct and Improv Water Treat Plt	28,430.44	621.84	29,052.28	2,881.20	-	2,881.20
710206	Dep - Struct and Improv Trans Dist Plt	5,451.88	79.56	5,531.44	9.24	-	9.24
710207	Dep - Struct and Improv Collect Plant	1,772.26	19.56	1,791.82	20.70	-	20.70
710208	Dep - Struct and Improv Pump Plant	193,435.00	371.71	193,806.71	34,503.36	4.01	34,507.37
710209	Dep - Struct and Improv Treatment Plant	497,973.68	-	497,973.68	57,430.42	-	57,430.42
710210	Dep - Struct and Improv Reclaim WTP	64.68	17.16	81.84	-	-	-
710211	Dep - Struct and Improv Reclaim Wtr Dist	4,497.40	-	4,497.40	49.56	-	49.56
710220	Dep - Struct and Improv Office	12,348.55	42,830.23	55,178.78	1,834.20	6,217.55	8,051.75
710221	Dep - Collecting Reservoirs	273.51	-	273.51	-	-	-
710223	Dep - Wells and Springs	286,576.53	4,262.76	290,839.29	10,265.00	-	10,265.00
710224	Dep - Infiltration Gallery	1,129.68	-	1,129.68	-	-	-
710225	Dep - Supply Mains	5,960.80	3.00	5,963.80	67.56	-	67.56
710226	Dep - Power Generation Equipment	15,847.53	-	15,847.53	-	-	-
710227	Dep - Electric Pump Equip Src Pump	392,988.50	446.86	393,435.36	5,313.72	6.62	5,320.34
710228	Dep - Electric Pump Equip WTP	290,263.49	9,868.46	300,131.95	18,883.86	-	18,883.86
710229	Dep - Electric Pump Equip Trans Dist	541,429.91	308.04	541,737.95	5,602.52	11.64	5,614.16
710230	Dep - Water Treatment Equipment	113,424.48	4,606.80	118,031.28	4,160.66	-	4,160.66
710231	Dep - Dist Resv and Standpipes	155,257.14	14,180.10	169,437.24	16,709.57	210.09	16,919.66
710232	Dep - Trans and Distr Mains	346,324.98	7,317.86	353,642.84	18,723.54	697.20	19,420.74
710233	Dep - Service Lines	273,762.06	2,940.81	276,702.87	15,334.49	9.15	15,343.64
710234	Dep - Meters	199,929.14	6,291.57	206,220.71	4,686.14	13.25	4,699.39
710235	Dep - Meter Installations	57,735.21	20.52	57,755.73	5,215.54	-	5,215.54
710236	Dep - Hydrants	31,769.74	19.13	31,788.87	4,088.73	0.43	4,089.16
710237	Dep - Backflow Prevention Devices	3,142.40	-	3,142.40	3.24	-	3.24
710238	Dep - Power Gen Equip Coll Plt	10,762.32	-	10,762.32	-	-	-
710239	Dep - Power Gen Equip Pump Plt	5,300.88	-	5,300.88	4,182.60	-	4,182.60
710240	Dep - Power Gen Equip Treat Plt	20,046.48	-	20,046.48	-	-	-
710241	Dep - Sewer Force Main	45,173.92	824.64	45,998.56	3,344.38	-	3,344.38
710242	Dep - Sewer Gravity Main	177,013.77	4,943.52	181,957.29	55,719.37	-	55,719.37
710243	Dep - Manholes	13,703.66	2,294.76	15,998.42	738.60	-	738.60
710244	Dep - Special Collection Structures	140.34	-	140.34	7.80	-	7.80
710245	Dep - Service to Customers	24,374.55	-	24,374.55	1,448.45	-	1,448.45
710246	Dep - Flow Measure Devices	5,444.16	-	5,444.16	554.64	-	554.64
710247	Dep - Flow Measure Install	44.28	-	44.28	-	-	-
710248	Dep - Receiving Wells	1,368.38	-	1,368.38	-	-	-
710249	Dep - Pumping Equip Pump Plt	555,540.24	657.36	556,197.60	96,949.11	-	96,949.11
710250	Dep - Pumping Equip Reclaim WTP	3,789.35	-	3,789.35	295.28	-	295.28
710251	Dep - Pumping Equip Rcl Wtr Dist	4,906.56	-	4,906.56	-	-	-
710252	Dep - Treat/Disp Equip Lagoon	14,780.89	5.28	14,786.17	1.44	-	1.44
710253	Dep - Treat/Disp Equip Trt Plt	461,808.65	17,256.84	479,065.49	69,590.93	-	69,590.93
710254	Dep - Treat/Disp Equip Rclm Wtr	336.48	-	336.48	-	-	-
710255	Dep - Plant Sewers Treatment Plt	365,407.94	-	365,407.94	9,778.64	-	9,778.64
710256	Dep - Plant Sewers Reclaim Wtr	1,134.78	-	1,134.78	-	-	-
710257	Dep - Outfall Lines	5,119.13	-	5,119.13	153.84	-	153.84
710263	Dep - Reuse Dist Reservoirs	70.32	-	70.32	55.32	-	55.32
710264	Dep - Reuse Transmission and Dist	1,432.59	-	1,432.59	48.80	-	48.80
710268	Dep - Other and Misc Equip Source Supply	-	6.48	6.48	-	-	-
710269	Dep - Other and Misc Equip WTP	152.35	39.96	192.31	-	-	-
710271	Dep - Other Tangible Plant	49,120.30	930.48	50,050.78	-	-	-

Consolidated Trial Balance:

		CWSNC Uniform			Bradfield Farms/Fairfield Harbour/Treasure Cove		
Fusion Account	Fusion Description	Direct Cost	Allocated Cost	Total	Direct Cost	Allocated Cost	Total
710272	Dep - Other Plant Collection	263.16	265.32	528.48	(4.44)	-	(4.44)
710273	Dep - Other Plant Pump	1,164.36	73.32	1,237.68	58.80	-	58.80
710274	Dep - Other Plant Treatment	835.91	133.20	969.11	-	-	-
710275	Dep - Other Plant Reclaim Water Trt	-	16.20	16.20	129.72	-	129.72
710276	Dep - Other Plant Reclaim Water Dist	11.52	-	11.52	-	-	-
710303	Dep - Office Furniture	13,200.66	42,325.34	55,526.00	558.72	2,187.62	2,746.34
710305	Dep - Stores Equipment	474.02	-	474.02	52.92	-	52.92
710306	Dep - Lab Equipment	20,202.78	10,307.64	30,510.42	1,299.28	-	1,299.28
710308	Dep - Tool Shop Equipment	34,316.11	46,081.31	80,397.42	5,579.88	58.28	5,638.16
710309	Dep - Power Operated Equipment	51,668.57	17.40	51,685.97	5,128.68	-	5,128.68
710310	Dep - Communications Equipment	20,432.80	23,765.83	44,198.63	3,617.30	739.58	4,356.88
710311	Dep - Misc Equipment	7,181.73	651.84	7,833.57	550.73	-	550.73
710401	Dep - Vehicles	-	463,705.38	463,705.38	-	63,029.13	63,029.13
710501	Dep - Computer Hardware	-	285,742.33	285,742.33	-	50,363.80	50,363.80
710502	Dep - Desktop/Laptop Computers	-	65.02	65.02	-	11.53	11.53
710504	Dep - Mini Comp Wtr	448.35	14,042.77	14,491.12	-	2,471.85	2,471.85
710602	Dep - Comp Systems	-	596.80	596.80	-	105.03	105.03
710901	Dep - Purchase Acquisition Adjustments	(94,339.96)	(42,238.85)	(136,578.81)	41,916.78	(15.67)	41,901.11
720001	Amort CIAC - Organization	-	-	-	-	-	-
720003	Amort CIAC - Structure/Improvement Src Supply	(1,271.40)	-	(1,271.40)	-	-	-
720004	Amort CIAC - Structure/Improvement WTP	(1,061.76)	-	(1,061.76)	-	-	-
720007	Amort CIAC - Structure/Improvement Pump Plant Ls	(16,047.24)	-	(16,047.24)	-	-	-
720008	Amort CIAC - Structure/Improvement Treat Plant	(9,331.63)	-	(9,331.63)	-	-	-
720011	Amort CIAC - Structure/Improvement Generator Plant	(294,785.68)	(25,254.00)	(320,039.68)	(110,535.60)	-	(110,535.60)
720017	Amort CIAC - Wells and Springs	(21,561.28)	-	(21,561.28)	-	-	-
720019	Amort CIAC - Electric Pump Equipment Src Pump	(670.56)	-	(670.56)	-	-	-
720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	(2,147.78)	-	(2,147.78)	-	-	-
720021	Amort CIAC - Electric Pump Equipment Trans Dist	(4,961.20)	-	(4,961.20)	-	-	-
720022	Amort CIAC - Water Treatment Equipment	(1,177.32)	-	(1,177.32)	-	-	-
720023	Amort CIAC - Dist Resv and S	(4,679.52)	-	(4,679.52)	-	-	-
720024	Amort CIAC - Trans and Distr Mains	(61,004.12)	(569.52)	(61,573.64)	(518.40)	-	(518.40)
720025	Amort CIAC - Service Lines	(5,773.61)	-	(5,773.61)	(484.92)	-	(484.92)
720026	Amort CIAC - Meters	(765.36)	-	(765.36)	-	-	-
720028	Amort CIAC - Hydrants	(4,556.01)	(2,906.06)	(7,462.07)	(178.92)	(1,226.14)	(1,405.06)
720029	Amort CIAC - Backflow Prevent D	(399.96)	-	(399.96)	-	-	-
720034	Amort CIAC - Misc Equipment	(4,067.88)	-	(4,067.88)	-	-	-
720035	Amort CIAC - Other Tangible Plant	(427,128.08)	(22,248.12)	(449,376.20)	(28,411.56)	-	(28,411.56)
720036	Amort CIAC - Tap Fee	(180,316.44)	-	(180,316.44)	(16,144.86)	-	(16,144.86)
720037	Amort CIAC - Management Fee	(878.05)	-	(878.05)	-	-	-
720039	Amort CIAC - Res Cap Fee	(969.12)	-	(969.12)	(17,570.14)	-	(17,570.14)
720040	Amort CIAC - Plant Mod Fee	(164,824.16)	-	(164,824.16)	(7,956.48)	-	(7,956.48)
720041	Amort CIAC - Plant Meter Fee	(4,891.48)	-	(4,891.48)	(285.27)	-	(285.27)
720042	Amort CIAC - Sewer Force Main	(2,748.34)	-	(2,748.34)	-	-	-
720043	Amort CIAC - Sewer Gravity Main	(37,708.79)	-	(37,708.79)	(1,196.28)	-	(1,196.28)
720044	Amort CIAC - Manholes	(2,939.94)	-	(2,939.94)	-	-	-
720046	Amort CIAC - Service to Customers	(4,401.62)	-	(4,401.62)	-	-	-
720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	889.44	-	889.44	-	-	-
811002	Interest - Revolver	24,610.86	9,976.75	34,587.61	235.39	1,913.57	2,148.96
811003	Standby/Letter of Credit Fees	-	62,155.64	62,155.64	-	-	-
815001	Intercompany Interest Expense	1,467.67	3,350,249.81	3,351,717.48	-	320,838.55	320,838.55
820001	AFUDC (for equity capital)	(108,276.26)	(61,599.84)	(169,876.10)	(5,937.25)	(10,854.74)	(16,791.99)
830001	Gain/Loss - Sale of Fixed Assets	-	(74,848.43)	(74,848.43)	-	(13,033.02)	(13,033.02)
842003	Other Gains and Losses	-	(36,450.70)	(36,450.70)	-	(6,416.05)	(6,416.05)
843003	CIAC Gross-Up Tax	(105,330.85)	-	(105,330.85)	-	-	-
910002	State Income Taxes	-	(23.91)	(23.91)	-	(4.18)	(4.18)
920001	Deferred Federal Income Taxes	(488,352.56)	(3,850.33)	(492,202.89)	(3,524.52)	(677.75)	(4,202.27)
920002	Deferred State Income Taxes	98,715.84	(21,835.75)	76,880.09	(10,495.51)	(3,337.40)	(13,832.91)
920003	Investment Tax Credit Amortization	-	(519.00)	(519.00)	-	-	-

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384
ITEM 3

UTILITIES, INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

AT APRIL 30, 2020 AND DECEMBER 31, 2019

	Unaudited April 30, 2020	December 31, 2019
COMMON SHAREHOLDERS' EQUITY:		
Common shares, \$.10 par value; authorized and issued 1,000 shares	\$ 110	\$ 110
Paid-in capital	223,265,034	217,072,606
Retained earnings	77,668,972	74,310,076
 TOTAL COMMON SHAREHOLDERS' EQUITY	 \$ 300,934,116	 \$ 291,382,792
 LONG-TERM DEBT:		
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 152,312,083	\$ 152,297,938
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,532,938	\$ 99,521,334
Revolving Loan Balance	\$ 73,500,000	41,000,000
 TOTAL LONG-TERM DEBT	 \$ 325,345,021	 \$ 292,819,272
 Less-Current maturities	 -	 -
 TOTAL LONG-TERM DEBT, NET	 \$ 325,345,021	 \$ 292,819,272
 CAPITALIZATION, exclusive of short-term financing	 \$ 626,279,137	 \$ 584,202,064

			Actual Rate	Blended Rates
Libor	73,500,000		2.44%	0.55%
Long-term debt (\$180M)	152,312,083		6.58%	3.08%
Long-term debt (\$100M)	99,532,938	51.95%	4.37%	1.34%
Equity	300,934,116	48.05%		4.97%
Total Capital	626,279,137	100.00%		

*The accompanying notes to consolidated financial statements
are an integral part of these statements.*

UTILITIES, INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

AT MAY 31, 2020 AND DECEMBER 31, 2019

	Unaudited May 31, 2020	December 31, 2019
COMMON SHAREHOLDERS' EQUITY:		
Common shares, \$.10 par value; authorized and issued 1,000 shares	\$ 110	\$ 110
Paid-in capital	223,265,034	217,072,606
Retained earnings	80,128,801	74,310,076
 TOTAL COMMON SHAREHOLDERS' EQUITY	 \$ 303,393,945	 \$ 291,382,792
 LONG-TERM DEBT:		
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 152,315,619	\$ 152,297,938
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 199,083,428	\$ 99,521,334
Revolving Loan Balance	\$ -	41,000,000
 TOTAL LONG-TERM DEBT	 \$ 351,399,047	 \$ 292,819,272
 Less-Current maturities	 -	 -
 TOTAL LONG-TERM DEBT, NET	 \$ 351,399,047	 \$ 292,819,272
 CAPITALIZATION, exclusive of short-term financing	 \$ 654,792,992	 \$ 584,202,064

Libor	0	
Long-term debt (\$180M)	152,315,619	
Long-term debt (\$200M)	199,083,428	53.67% Debt
Equity	303,393,945	46.33% Equity
Total Capital	654,792,992	100.00%

Actual Rate	Blended Rates
2.44%	0.00%
6.58%	2.85%
4.37%	2.48%
	5.33%

*The accompanying notes to consolidated financial statements
are an integral part of these statements.*

UTILITIES, INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

AT JUNE 30, 2020 AND DECEMBER 31, 2019

	Unaudited June 30, 2020	December 31, 2019			Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:			Libor	0		
Common shares, \$.10 par value; authorized and issued 1,000 shares	\$ 110	\$ 110	Long-term debt (\$50M)	49,775,679	3.15%	0.45%
Paid-in capital	223,265,034	217,072,606	Long-term debt (\$50M)	49,775,051	3.35%	0.47%
Retained earnings	82,376,917	74,310,076	Long-term debt (\$180M)	152,319,155	6.58%	2.85%
			Long-term debt (\$100M)	99,538,740	4.37%	1.24%
			Equity	305,642,061	46.52%	5.01%
TOTAL COMMON SHAREHOLDERS' EQUITY	<u>\$ 305,642,061</u>	<u>\$ 291,382,792</u>	Total Capital	657,050,686	100.00%	
LONG-TERM DEBT:						
Collateral trust notes-						
6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 152,319,155	\$ 152,297,938				
Collateral trust notes-						
4.37%, Series 2018, due 10/4/2033	\$ 99,538,740	\$ 99,521,334				
50M May, 2020	\$ 49,775,679					
50M May, 2020	\$ 49,775,051					
Revolving Loan Balance	\$ -	41,000,000				
TOTAL LONG-TERM DEBT	\$ 351,408,625	\$ 292,819,272				
Less-Current maturities	-	-				
TOTAL LONG-TERM DEBT, NET	<u>\$ 351,408,625</u>	<u>\$ 292,819,272</u>				
CAPITALIZATION, exclusive of short-term financing	<u>\$ 657,050,686</u>	<u>\$ 584,202,064</u>				

The accompanying notes to consolidated financial statements
are an integral part of these statements.

UTILITIES, INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

AT JULY 31, 2020 AND DECEMBER 31, 2019

	Unaudited July 31, 2020	December 31, 2019			Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:			Libor	0		
Common shares, \$.10 par value; authorized and issued 1,000 shares	\$ 110	\$ 110	Long-term debt (\$50M)	49,993,963	3.15%	0.46%
Paid-in capital	223,265,034	217,072,606	Long-term debt (\$50M)	49,776,308	3.35%	0.49%
Retained earnings	83,849,941	74,310,076	Long-term debt (\$180M)	143,322,691	6.58%	2.75%
			Long-term debt (\$100M)	99,359,635	4.37%	1.27%
			Equity	307,115,085	47.28%	4.97%
TOTAL COMMON SHAREHOLDERS' EQUITY	<u>\$ 307,115,085</u>	<u>\$ 291,382,792</u>	Total Capital	649,567,682	100.00%	
LONG-TERM DEBT:						
Collateral trust notes-						
6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,322,691	\$ 152,297,938				
Collateral trust notes-						
4.37%, Series 2018, due 10/4/2033	\$ 99,359,635	\$ 99,521,334				
50M May, 2020	\$ 49,993,963					
50M May, 2020	\$ 49,776,308					
Revolving Loan Balance	<u>\$ -</u>	<u>41,000,000</u>				
TOTAL LONG-TERM DEBT	\$ 342,452,597	\$ 292,819,272				
Less-Current maturities	<u>-</u>	<u>-</u>				
TOTAL LONG-TERM DEBT, NET	<u>\$ 342,452,597</u>	<u>\$ 292,819,272</u>				
CAPITALIZATION, exclusive of short-term financing	<u>\$ 649,567,682</u>	<u>\$ 584,202,064</u>				

The accompanying notes to consolidated financial statements
are an integral part of these statements.

UTILITIES, INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

AT AUGUST 31, 2020 AND DECEMBER 31, 2019

	Unaudited August 31, 2020	December 31, 2019			Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:			Libor	0		
Common shares, \$.10 par value; authorized and issued 1,000 shares	\$ 110	\$ 110	Long-term debt (\$50M)	49,993,997	2.39%	0.00%
Paid-in capital	223,206,034	217,072,606	Long-term debt (\$50M)	49,777,564	3.15%	0.46%
Retained earnings	86,751,320	74,310,076	Long-term debt (\$180M)	143,326,228	3.35%	0.49%
			Long-term debt (\$100M)	99,364,165	6.58%	2.75%
			Equity	309,957,464	4.37%	1.27%
TOTAL COMMON SHAREHOLDERS' EQUITY	<u>\$ 309,957,464</u>	<u>\$ 291,382,792</u>	Total Capital	652,419,418		4.97%
LONG-TERM DEBT:						
Collateral trust notes-						
6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,326,228	\$ 152,297,938				
Collateral trust notes-						
4.37%, Series 2018, due 10/4/2033	\$ 99,364,165	\$ 99,521,334				
50M May, 2020	\$ 49,993,997					
50M May, 2020	\$ 49,777,564					
Revolving Loan Balance	\$ -	41,000,000				
TOTAL LONG-TERM DEBT	\$ 342,461,954	\$ 292,819,272				
Less-Current maturities	-	-				
TOTAL LONG-TERM DEBT, NET	<u>\$ 342,461,954</u>	<u>\$ 292,819,272</u>				
CAPITALIZATION, exclusive of short-term financing	<u>\$ 652,419,418</u>	<u>\$ 584,202,064</u>				

The accompanying notes to consolidated financial statements
are an integral part of these statements.

AT SEPTEMBER 30, 2020 AND DECEMBER 31, 2019

				Actual	Blended
				Rate	Rates
Libor	0			2.39%	0.00%
Long-term debt (\$50M)	49,994,031			3.15%	0.46%
Long-term debt (\$50M)	49,778,821		Debt	3.35%	0.49%
Long-term debt (\$180M)	143,329,764		Equity	6.58%	2.75%
Long-term debt (\$100M)	99,368,696	52.41%		4.37%	1.27%
Equity	310,959,617	47.59%			4.97%
Total Capital	653,430,929	100.00%			

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AT OCTOBER 31, 2020 AND DECEMBER 31, 2019

				Actual	Blended
				Rate	Rates
Labor	0			2.39%	0.00%
Long-term debt (\$50M)	49,994,065			3.15%	0.46%
Long-term debt (\$50M)	49,780,078		Debt	3.35%	0.49%
Long-term debt (\$180M)	143,333,300		Equity	6.58%	2.75%
Long-term debt (\$100M)	99,373,226	52.27%		4.37%	1.27%
Equity	312,688,426	47.73%			4.97%
Total Capital	655,169,095	100.00%			

Jul 02 2021

AT NOVEMBER 31, 2020 AND DECEMBER 31, 2019

			Actual Rate	Blended Rates
Libor	0		2.39%	0.00%
Long-term debt (\$50M)	49,994,099		3.15%	0.46%
Long-term debt (\$50M)	49,781,334	Debt	3.35%	0.49%
Long-term debt (\$180M)	143,336,836	Equity	6.58%	2.75%
Long-term debt (\$100M)	99,377,756	52.23%	4.37%	1.27%
Equity	313,297,289	47.77%		4.97%
Total Capital	655,787,314	100.00%		

Jul 02 2021

AT DECEMBER 31, 2020 AND DECEMBER 31, 2019

The accompanying notes to consolidated financial statements are an integral part of these statements.

UTILITIES, INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

AT JANUARY 31, 2020 AND DECEMBER 31, 2019

	Unaudited January 31, 2021	December 31, 2020			Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:						
Common shares, \$.10 par value; authorized and issued 1,000 shares	\$ 110	\$ 110				
Paid-in capital	223,265,034	223,265,034				
Retained earnings	90,774,270	88,719,030				
TOTAL COMMON SHAREHOLDERS' EQUITY	<u>\$ 314,039,414</u>	<u>\$ 311,984,174</u>				
LONG-TERM DEBT:						
Collateral trust notes- 6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,343,909	\$ 143,340,372				
Collateral trust notes- 4.37%, Series 2018, due 10/4/2033	\$ 99,559,047	\$ 99,556,146				
50M May, 2020	\$ 49,783,177	\$ 49,781,241				
50M May, 2020	\$ 49,778,014	\$ 49,776,724				
Revolving Loan Balance	<u>\$ 8,000,000</u>	<u>9,000,000</u>				
TOTAL LONG-TERM DEBT	\$ 350,464,147	\$ 351,454,483				
Less-Current maturities	<u>-</u>	<u>-</u>				
TOTAL LONG-TERM DEBT, NET	<u>\$ 350,464,147</u>	<u>\$ 351,454,483</u>				
CAPITALIZATION, exclusive of short-term financing	<u>\$ 664,503,561</u>	<u>\$ 673,984,174</u>				
			Libor	8,000,000		
			Long-term debt (\$50M)	49,783,177		
			Long-term debt (\$50M)	49,778,014		
			Long-term debt (\$180M)	143,343,909	Debt	
			Long-term debt (\$100M)	99,559,047	Equity	
			Equity	314,039,414	52.74%	
			Total Capital	664,503,561	47.26%	
					4.37%	1.24%
						4.89%

The accompanying notes to consolidated financial statements
are an integral part of these statements.

AT FEBRUARY 28, 2020 AND DECEMBER 31, 2019

			Actual	Blended
			Rate	Rates
Libor	7,000,000		1.58%	0.03%
Long-term debt (\$50M)	49,746,816		3.15%	0.45%
Long-term debt (\$50M)	49,739,974	Debt	3.35%	0.48%
Long-term debt (\$180M)	143,347,445	Equity	6.58%	2.70%
Long-term debt (\$100M)	99,561,948		4.37%	1.25%
Equity	314,477,418			4.90%
Total Capital	663,873,601			

Jul 02 2021

UTILITIES, INC. AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENTS OF CAPITALIZATION

FOR THE THREE MONTHS ENDED MARCH 31, 2021 AND 2020

	Unaudited March 31, 2021	December 31, 2020			Actual Rate	Blended Rates
COMMON SHAREHOLDERS' EQUITY:			Libor	-	1.58%	0.00%
Common shares, \$.10 par value; authorized and issued 1,000 shares	\$ 110	\$ 110	Long-term debt (\$50M)	49,749,097	3.15%	0.46%
Paid-in capital	223,265,034	223,265,034	Long-term debt (\$50M)	49,741,494	3.35%	0.49%
Retained earnings	92,381,254	88,700,896	Long-term debt (\$180M)	143,350,981	6.58%	2.75%
			Long-term debt (\$100M)	99,564,849	4.37%	1.27%
			Equity	315,646,398	47.97%	4.97%
TOTAL COMMON SHAREHOLDERS' EQUITY	<u>\$ 315,646,398</u>	<u>\$ 311,966,040</u>	Total Capital	658,052,820	100.00%	
LONG-TERM DEBT:						
Collateral trust notes-						
6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	\$ 143,350,981	\$ 143,340,372				
Collateral trust notes-						
4.37%, Series 2018, due 10/4/2033	\$ 99,564,849	\$ 99,556,146				
Collateral trust notes-						
3.15%,	\$ 49,749,097	\$ 49,781,241				
Collateral trust notes-						
3.35%,	\$ 49,741,494	\$ 49,776,724				
Revolving Loan Balance	<u>\$ -</u>	<u>9,000,000</u>				
TOTAL LONG-TERM DEBT	\$ 342,406,422	\$ 351,454,483				
Less-Current maturities	<u>-</u>	<u>-</u>				
TOTAL LONG-TERM DEBT, NET	<u>\$ 342,406,422</u>	<u>\$ 351,454,483</u>				
CAPITALIZATION, exclusive of short-term financing	<u>\$ 658,052,820</u>	<u>\$ 663,420,523</u>				

The accompanying notes to consolidated financial statements
are an integral part of these statements.

CAROLINA WATER SERVICE, INC. OF NORTH
CAROLINA
NCUC FORM W-1
RATE CASE INFORMATION REPORT
DOCKET NO. W-354, SUB 384
ITEM 4 (a)

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

W1-4 (a)

Cost Allocations - ERC Count

		TY End		Pro-Forma		Description
Line No.	Cost Allocations	Amount	%	Amount	%	
	<u>Total Utilities, Inc ERC Count</u>					
1	Water	182,460.73	60.87%	182,460.73	60.87%	Total ERC count for Utilities, Inc. by operating system type.
2	Sewer	117,009.48	39.04%	117,009.48	39.04%	
3	Gas	267.00	0.09%	267.00	0.09%	
4	Total	299,737.21	100.00%	299,737.21	100.00%	
	<u>Total SVP East Region ERC Count</u>					
5	Water	86,649.33	54.75%	83,112.03	54.10%	Total ERC count for the SVP East Region (Florida, North Carolina, and South Carolina) for Utilities, Inc. by operating system type.
6	Sewer	71,623.44	45.25%	70,525.44	45.90%	
7	Total	158,272.77	100.00%	153,637.47	100.00%	
	<u>Total Atlantic Region ERC Count</u>					
8	Water	53,924.53	60.82%	50,068.23	59.75%	Total ERC count for the Atlantic Region (North and South Carolina) for Utilities, Inc. by operating system type.
9	Sewer	34,735.34	39.18%	33,733.34	40.25%	
10	Total	88,659.87	100.00%	83,801.57	100.00%	
	<u>Total NC Regulated COs ERC Count</u>					
11	Water	32,529.78	60.96%	32,529.78	60.96%	Total ERC count for North Carolina Regulated Companies by operating system type.
12	Sewer	20,828.69	39.04%	20,828.69	39.04%	
13	Total	53,358.47	100.00%	53,358.47	100.00%	
	<u>Total CWSNC Uniform ERC Count</u>					
14	Water	29,008.03	62.74%	29,008.03	62.74%	Used for allocating cost between Bradfield Farms/Fairfield Harbor/ Treasure Cove Rate Group
15	Sewer	17,227.65	37.26%	17,227.65	37.26%	
16	Total	46,235.68	100.00%	46,235.68	100.00%	
	<u>Total BF/FH/TC ERC Count</u>					
17	Water	3,521.75	49.44%	3,521.75	49.44%	Used for allocating cost between Bradfield Farms/Fairfield Harbor/ Treasure Cove Rate Group
18	Sewer	3,601.04	50.56%	3,601.04	50.56%	
19	Total	7,122.79	100.00%	7,122.79	100.00%	
	<u>CWS Uniform as % of Total UI</u>					
20	Water	15.90%		15.90%		Used for allocating cost from Water Service Corp. (WSC) to CWSNC Uniform Rate Group
21	Sewer	14.72%		14.72%		
22	Total	30.62%		30.62%		
	<u>BF/FH/TC as % of Total UI</u>					

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

W1-4 (a)

Cost Allocations - ERC Count

		TY End		Pro-Forma		
Line No.	Cost Allocations	Amount	%	Amount	%	Description
23	Water	1.93%		1.93%		Used for allocating cost from Water Service Corp. (WSC) to BF/FH/TC Rate Group
24	Sewer	3.08%		3.08%		
25	Total	5.01%		5.01%		
	<u>CWS Uniform as % of SVP East Region</u>					
26	Water	33.48%		34.90%		Used in the Tier 2 allocation process for Salary and Wages, and Employment Taxes for SVP East regional Leadership employees to CWSNC Uniform Rate Group
27	Sewer	24.05%		24.43%		
28	Total	57.53%		59.33%		
	<u>BF/FH/TC as % of SVP East Region</u>					
29	Water	4.06%		4.24%		Used in the Tier 2 allocation process for Salary and Wages, and Employment Taxes for SVP East regional Leadership employees to BF/FH/TC Rate Group
30	Sewer	5.03%		5.11%		
31	Total	9.09%		9.34%		
	<u>CWS Uniform as % of Atlantic Region</u>					
32	Water	53.79%		57.94%		Used for allocating cost from Atlantic Regional Cost Center to CWSNC Uniform Rate Group
33	Sewer	49.60%		51.07%		
34	Total	103.39%		109.01%		
	<u>BF/FH/TC as % of Atlantic Region</u>					
35	Water	6.53%		7.03%		Used for allocating cost from Atlantic Regional Cost Center to BF/FH/TC Rate Group
36	Sewer	10.37%		10.68%		
37	Total	16.90%		17.71%		
	<u>CWS Uniform as % of NC Regulated COs</u>					
38	Water	89.17%		89.17%		Used for allocating cost between NC Regulated Companies to CWSNC Uniform Rate Group
39	Sewer	82.71%		82.71%		
40	Total	171.88%		171.88%		
	<u>BF/FH/TC as % of NC Regulated COs</u>					
40	Water	10.83%		10.83%		Used for allocating cost between NC Regulated Companies to BF/FH/TC Rate Group
41	Sewer	17.29%		17.29%		
42	Total	28.12%		28.12%		
	<u>NC % by Rate Division</u>					
42	Uniform Water			54.36%		Used for allocating cost between CWSNC Uniform and BF/FH/TC Rate Groups
43	Uniform Sewer			32.29%		
44	BF/FH/TC Water			6.60%		
45	BF/FH/TC Sewer			6.75%		
	Total	0.00%		100.00%		

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

ITEM 4 (b) – Corix Group of Companies Cost Allocation
Manual

Response Filed as CONFIDENTIAL