Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-1a
Updated 10/4/2019

Direct Plant in Service

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed	Depreciation Rate
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	
1	1020	Organization	458,603.63	-	458,603.63			458,603.63	-	458,603.63	2.50%
2	1025	Franchises	111,898.33	-	111,898.33			111,898.33	-	111,898.33	2.50%
3	1030	Land & Land Rights Pump	71,436.59	-	71,436.59			71,436.59	-	71,436.59	0.00%
4	1035	Land & Land Rights Wtr Tr	357,109.05	-	357,109.05			357,109.05	-	357,109.05	0.00%
5	1040	Land & Land Rights Trans	20,172.69	-	20,172.69			20,172.69	-	20,172.69	0.00%
6	1045	Land & Land Rights Gen Pl	514,263.85	15,939.82	530,203.67			530,203.67	750.00	530,953.67	0.00%
7	1050	Struct & Imprv Src Supply	4,307,230.22	-	4,307,230.22			4,307,230.22	14,233.17	4,321,463.39	2.00%
8	1055	Struct & Imprv Wtr Trt Pl	1,366,534.85	-	1,366,534.85			1,366,534.85	22,936.23	1,389,471.08	2.00%
9	1060	Struct & Imprv Trans Dist	262,847.12	-	262,847.12			262,847.12	2,841.00	265,688.12	2.00%
10	1065	Struct & Imprv Gen Plt	330,888.08	-	330,888.08			330,888.08	4,263.95	335,152.03	2.00%
11	1070	Collecting Reservoirs	13,139.20	-	13,139.20			13,139.20	-	13,139.20	2.00%
12	1080	Wells & Springs	13,772,514.68	-	13,772,514.68			13,772,514.68	1,878.61	13,774,393.29	2.00%
13	1085	Infiltration Gallery	45,185.16	-	45,185.16			45,185.16	-	45,185.16	2.50%
14	1090	Supply Mains	472,165.67	-	472,165.67			472,165.67	6,328.32	478,493.99	1.00%
15	1095	Power Generation Equip	158,288.14	-	158,288.14			158,288.14	-	158,288.14	10.00%
16	1100	Electric Pump Equip Src P	2,610,038.24	-	2,610,038.24			2,610,038.24	22,184.77	2,632,223.01	14.29%
17	1105	Electric Pump Equip Wtp	8,330,629.99	-	8,330,629.99			8,330,629.99	56,458.61	8,387,088.60	3.33%
18	1110	Electric Pump Equip Trans	3,224,838.12	-	3,224,838.12			3,224,838.12	50,033.01	3,274,871.13	14.29%
19	1115	Water Treatment Eqpt	4,379,736.52	-	4,379,736.52			4,379,736.52	32,350.55	4,412,087.07	2.50%
20	1120	Dist Resv & Standpipes	7,996,538.81	60,468.62	8,057,007.43			8,057,007.43	14,703.44	8,071,710.87	2.00%
21	1125	Trans & Distr Mains	32,853,507.74	199,929.87	33,053,437.61			33,053,437.61	310,827.66	33,364,265.27	1.00%
22	1130	Service Lines	12,343,931.15	-	12,343,931.15			12,343,931.15	204,948.34	12,548,879.49	2.00%
23	1135	Meters	5,364,270.70	-	5,364,270.70			5,364,270.70	32,879.55	5,397,150.25	3.33%
24	1140	Meter Installations	1,210,168.00	-	1,210,168.00			1,210,168.00	13,412.52	1,223,580.52	3.33%
25	1145	Hydrants	1,219,073.65	-	1,219,073.65			1,219,073.65	414.10	1,219,487.75	2.50%
26	1150	Backflow Prevention Devic	28,256.01	-	28,256.01			28,256.01	(113.89)	28,142.12	10.00%
27	1160	Oth Plt&Misc Equip Src Su	260.00	-	260.00			260.00	-	260.00	2.50%
28	1165	Oth Plt&Misc Equip Wtp	6,261.86	-	6,261.86			6,261.86	-	6,261.86	2.50%
29	1175	Office Struct & Imprv	110,966.55	710,009.00	820,975.55			820,975.55	7,875.92	828,851.47	10.00%
30	1180	Office Furn & Eqpt	370,606.09	367,697.52	738,303.60			738,303.60	4,283.13	742,586.73	10.00%
31	1185	Stores Equipment	4,223.79	-	4,223.79			4,223.79	76.05	4,299.84	3.33%
32	1190	Tool Shop & Misc Eqpt	1,381,117.84	3,521.22	1,384,639.06			1,384,639.06	5,546.52	1,390,185.58	5.00%
33	1195	Laboratory Equipment	157,246.12	-	157,246.12			157,246.12	1,295.39	158,541.51	10.00%
34	1200	Power Operated Equip	326,637.32	-	326,637.32			326,637.32	2,084.55	328,721.87	10.00%
35	1205	Communication Eqpt	322,016.01	60,189.63	382,205.64			382,205.64	-	382,205.64	10.00%
36	1210	Misc Equipment	183,548.11	-	183,548.11			183,548.11	24.04	183,572.15	3.33%
37	1215	Water Plant Allocated	207,808.87	-	207,808.87			207,808.87	-	207,808.87	0.00%
38	1220	Other Tangible Plt Water	36,650.44	-	36,650.44			36,650.44	-	36,650.44	2.50%
39	1555	Transportation Eqpt Wtr	0.00	1,970,323.92	1,970,323.92			1,970,323.92	(0.00)	1,970,323.92	20.00%
40	1580	Mainframe Computer Wtr	-	141,535.76	141,535.76			141,535.76	-	141,535.76	33.33%
41	1585	Mini Computers Wtr	(6,977.47)	876,212.81	869,235.34			869,235.34	-	869,235.34	12.50%
42	1590	Comp Sys Cost Wtr	59,359.24	3,055,920.24	3,115,279.49			3,115,279.49	-	3,115,279.49	33.33%
43	1595	Micro Sys Cost Wtr	-	69,707.69	69,707.69			69,707.69	-	69,707.69	33.33%
44		UA Adjustment	-	-	-		(684,704.50) [1]	(684,704.50)		(684,704.50)	
45		Total Water Plant	104,982,990.97	7,531,456.10	112,514,447.07	-	(684,704.50)	111,829,742.57	812,515.54 [a]	112,642,258.11	

Schedule A-1a

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-1a
Updated 10/4/2019

CWS - NC Uniform - Sewer

Line No.	Account	Description	Per Books AA [A]	Per Books UA [B]	Total Per Books [C]	AA Per Books Adjustment [D]	UA Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]	Depreciatio n Rate
46	1245	Organization	907,627.59	-	907,627.59			907,627.59	-	907,627.59	2.50%
47	1250	Franchises Intang Plt	127,476.21	-	127,476.21			127,476.21	-	127,476.21	2.50%
48	1270	Land & Land Rights Trtmnt	39,167.18	-	39,167.18			39,167.18	-	39,167.18	0.00%
49	1275	Land & Land Rights Reclai	1,149.84	-	1,149.84			1,149.84	-	1,149.84	0.00%
50	1285	Land & Land Rights Gen Pl	213,810.75	-	213,810.75			213,810.75	-	213,810.75	0.00%
51	1290	Struct/Imprv Coll Plt	87,343.65	-	87,343.65			87,343.65	-	87,343.65	2.00%
52	1295	Struct/Imprv Pump Plt Ls	7,193,838.80	-	7,193,838.80			7,193,838.80	2,729.19	7,196,567.99	2.00%
53	1300	Struct/Imprv Treat Plt	19,729,925.56	-	19,729,925.56			19,729,925.56	68,632.26	19,798,557.82	2.50%
54	1305	Struct/Imprv Reclaim Wtp	3,270.93	-	3,270.93			3,270.93	-	3,270.93	2.50%
55	1310	Struct/Imprv Reclaim Wtr	179,730.10	-	179,730.10			179,730.10	-	179,730.10	2.50%
56	1315	Struct/Imprv Gen Plt	1,672,149.91	-	1,672,149.91			1,672,149.91	3,316.45	1,675,466.36	2.00%
57	1320	Power Gen Equip Coll Plt	107,623.19	-	107,623.19			107,623.19	-	107,623.19	10.00%
58	1325	Power Gen Equip Pump Plt	52,159.11	-	52,159.11			52,159.11	-	52,159.11	10.00%
59	1330	Power Gen Equip Treat Plt	209,728.52	-	209,728.52			209,728.52	-	209,728.52	10.00%
60	1345	Sewer Force Main	3,595,017.54	-	3,595,017.54			3,595,017.54	1,216.31	3,596,233.85	1.33%
61	1350	Sewer Gravity Main	16,806,485.33	-	16,806,485.33			16,806,485.33	87,091.45	16,893,576.78	1.00%
62	1353	Manholes	777,668.48	-	777,668.48			777,668.48	21,672.22	799,340.70	1.00%
63	1355	Special Coll Structures	6,922.36	-	6,922.36			6,922.36	16.84	6,939.20	2.00%
64	1360	Services To Customers	1,630,854.47	-	1,630,854.47			1,630,854.47	39,878.58	1,670,733.05	1.33%
65	1365	Flow Measure Devices	130,944.66	-	130,944.66			130,944.66	975.98	131,920.64	4.00%
66	1370	Flow Measure Install	1,009.83	-	1,009.83			1,009.83	96.14	1,105.97	4.00%
67	1375	Receiving Wells	89,444.25	-	89,444.25			89,444.25	-	89,444.25	2.00%
68	1380	Pumping Equipment Pump Pl	3,941,182.06	-	3,941,182.06			3,941,182.06	100,695.46	4,041,877.52	14.29%
69	1385	Pumping Equipment Reclaim	29,341.56	-	29,341.56			29,341.56	-	29,341.56	14.29%
70	1390	Pumping Equipment Rcl Wtr	44,313.17	-	44,313.17			44,313.17	-	44,313.17	14.29%
71	1395	Treat/Disp Equip Lagoon	580,369.02	-	580,369.02			580,369.02	-	580,369.02	2.50%
72	1400	Treat/Disp Equip Trt Plt	18,942,143.79	-	18,942,143.79			18,942,143.79	4,313.49	18,946,457.28	2.50%
73	1405	Treat/Disp Equip Rcl Wtp	13,459.10	-	13,459.10			13,459.10	-	13,459.10	2.50%
74	1410	Plant Sewers Trtmt Plt	3,944,723.91	-	3,944,723.91			3,944,723.91	4,626.26	3,949,350.17	2.50%
75	1415	Plant Sewers Reclaim Wtp	5,155.46	-	5,155.46			5,155.46	-	5,155.46	2.50%
76	1420	Outfall Lines	98,838.97	-	98,838.97			98,838.97	3,016.35	101,855.32	1.00%
77	1425	Other Plt Tangible	3,676.42	-	3,676.42			3,676.42	-	3,676.42	2.50%
78	1430	Other Plt Collection	21,142.38	-	21,142.38			21,142.38	-	21,142.38	2.50%
79	1435	Other Plt Pump	48,130.93	-	48,130.93			48,130.93	144.21	48,275.14	2.50%
80	1440	Other Plt Treatment	37,176.70	-	37,176.70			37,176.70	-	37,176.70	2.50%
81	1445	Other Plt Reclaim Wtr Trt	650.00	-	650.00			650.00	-	650.00	2.50%
82	1450	Other Plt Reclaim Wtr Dis	459.67	-	459.67			459.67	-	459.67	2.50%
83	1455	Office Struct & Imprv	34,217.78	-	34,217.78			34,217.78	-	34,217.78	10.00%
84	1460	Office Furn & Eqpt	32,053.25	-	32,053.25			32,053.25	1,079.94	33,133.19	10.00%
85	1465	Stores Equipment	5,251.09	-	5,251.09			5,251.09	205.43	5,456.52	3.33%
86	1470	Tool Shop & Misc Eqpt	197,989.77	-	197,989.77			197,989.77	5,855.97	203,845.74	5.00%
87	1475	Laboratory Eqpt	139,339.23	-	139,339.23			139,339.23	4,110.76	143,449.99	10.00%
88	1480	Power Operated Equip	366,346.28	-	366,346.28			366,346.28	6,465.09	372,811.37	10.00%
89	1485	Communication Eqpt	73,594.50	-	73,594.50			73,594.50	48.07	73,642.57	10.00%
90	1490	Misc Equip Sewer	19,104.88	-	19,104.88			19,104.88	-	19,104.88	10.00%
91	1495	Sewer Plant Allocated	526,951.88	-	526,951.88			526,951.88	-	526,951.88	0.00%
92	1500	Other Tangible Plt Sewer	1,775.73	-	1,775.73			1,775.73	-	1,775.73	2.50%
93	1535	Reuse Dist Reservoirs	3,417.21	-	3,417.21			3,417.21	89.42	3,506.63	2.00%
94	1540	Reuse Tranmission & Dist	57,527.26	-	57,527.26			57,527.26	1,251.89	58,779.15	2.00%
95	1555	Transportation Eqpt Wtr	0.00	1,190,540.15	1,190,540.15			1,190,540.15	(0.00)	1,190,540.15	20.00%
96	1580	Mainframe Computer Wtr	-	85,520.97	85,520.97			85,520.97	-	85,520.97	33.33%
97	1585	Mini Computers Wtr	(4,216)	529,439.10	525,223.07			525,223.07	-	525,223.07	12.50%
98	1590	Comp Sys Cost Wtr	35,867	1,846,496.26	1,882,363.24			1,882,363.24	-	1,882,363.24	33.33%
99	1595	Micro Sys Cost Wtr	-	42,119.88	42,119.88			42,119.88	-	42,119.88	33.33%
100		UA Adjustment	-	-	-		(413,722.94) [1]	(413,722.94)		(413,722.94)	
101		**Total Sewer Plant**	82,763,331.20	3,694,116.36	86,457,447.56	-	(413,722.94)	86,043,724.62	357,527.76 [a]	86,401,252.38	

[a] - Results from post test year activity thru July 2019, not otherwise captured in Pro-Forma Plant (reference [15]).

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-2a
Updated 10/4/2019

Accumulated Depreciation

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA [A]	Per Books UA [B]	Total Per Books [C]	AA Per Books Adjustment [D]	UA Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
1	1835	Acc Depr-Organization	(175,659.90)	-	(175,659.90)	-	-	(175,659.90)	(3,829.25)	(179,489.15)
2	1840	Acc Depr-Franchises	(46,112.42)	-	(46,112.42)	-	-	(46,112.42)	(983.84)	(47,096.26)
3	1845	Acc Depr-Struct&Imprv Src	(977,809.09)	-	(977,809.09)	-	-	(977,809.09)	(22,651.13)	(1,000,460.22)
4	1850	Acc Depr-Struct&Imprv Wtp	(237,026.54)	-	(237,026.54)	-	-	(237,026.54)	(9,187.77)	(246,214.31)
5	1855	Acc Depr-Struct&Imprv Trn	35,001.17	-	35,001.17	-	-	35,001.17	(1,771.28)	33,229.89
6	1860	Acc Depr-Struct&Imprv Gen	(70,954.66)	-	(70,954.66)	-	-	(70,954.66)	(2,213.11)	(73,167.77)
7	1865	Acc Depr-Collecting Reser	2,855.61	-	2,855.61	-	-	2,855.61	(87.60)	2,768.01
8	1875	Acc Depr-Wells & Springs	(5,151,383.87)	-	(5,151,383.87)	-	-	(5,151,383.87)	(91,945.06)	(5,243,328.93)
9	1880	Acc Depr-Infiltration Gal	(9,640.70)	-	(9,640.70)	-	-	(9,640.70)	(376.56)	(10,017.26)
10	1885	Acc Depr-Supply Mains	(49,204.89)	-	(49,204.89)	-	-	(49,204.89)	(1,649.00)	(50,853.89)
11	1890	Acc Depr-Power Generation	(35,191.67)	-	(35,191.67)	-	-	(35,191.67)	(5,276.28)	(40,467.95)
12	1895	Acc Depr-Elect Pump Equip	(790,983.15)	-	(790,983.15)	-	-	(790,983.15)	(111,989.79)	(902,972.94)
13	1900	Acc Depr-Elect Pump Equip	(1,616,868.70)	-	(1,616,868.70)	-	-	(1,616,868.70)	(48,122.57)	(1,664,991.27)
14	1905	Acc Depr-Elect Pump Equip	(1,082,007.22)	-	(1,082,007.22)	-	-	(1,082,007.22)	(125,923.83)	(1,207,931.04)
15	1910	Acc Depr-Water Treatment	(590,837.70)	-	(590,837.70)	-	-	(590,837.70)	(24,806.35)	(615,644.05)
16	1915	Acc Depr-Dist Resv & Stan	(1,849,402.12)	(4,628.00)	(1,854,030.12)	-	-	(1,854,030.12)	(42,310.91)	(1,896,341.03)
17	1920	Acc Depr-Trans & Distr Ma	(6,052,934.97)	(7,417.86)	(6,060,352.83)	-	-	(6,060,352.83)	22,443.83	(6,037,909.00)
18	1925	Acc Depr-Service Lines	(1,271,647.35)	-	(1,271,647.35)	-	-	(1,271,647.35)	19,279.13	(1,252,368.22)
19	1930	Acc Depr-Meters	(1,094,774.55)	-	(1,094,774.55)	-	-	(1,094,774.55)	(59,700.16)	(1,154,474.71)
20	1935	Acc Depr-Meter Installs	(554,592.88)	-	(554,592.88)	-	-	(554,592.88)	(13,542.95)	(568,135.83)
21	1940	Acc Depr-Hydrants	(273,646.67)	-	(273,646.67)	-	-	(273,646.67)	(9,092.17)	(282,738.84)
22	1945	Acc Depr-Backflow Prevent	1,642.60	-	1,642.60	-	-	1,642.60	(735.50)	907.10
23	1955	Acc Depr-Oth Plant&Misc S	(67.22)	-	(67.22)	-	-	(67.22)	(2.16)	(69.38)
24	1960	Acc Depr-Oth Plant&Misc W	(1,581.25)	-	(1,581.25)	-	-	(1,581.25)	(52.12)	(1,633.37)
25	1970	Acc Depr-Office Structure	(92,126.66)	(291,982.29)	(384,108.95)	-	-	(384,108.95)	(3,862.18)	(387,971.13)
26	1975	Acc Depr-Office Furn/Eqpt	(295,343.45)	(218,988.17)	(514,331.62)	-	-	(514,331.62)	(12,407.36)	(526,738.97)
27	1980	Acc Depr-Stores Equipment	(77.49)	-	(77.49)	-	-	(77.49)	(46.55)	(124.04)
28	1985	Acc Depr-Tool Shop & Misc	(678,571.98)	(3,530.39)	(682,102.37)	-	-	(682,102.37)	(21,773.07)	(703,875.45)
29	1990	Acc Depr-Laboratory Equip	(99,814.85)	-	(99,814.85)	-	-	(99,814.85)	(5,246.03)	(105,060.88)
30	1995	Acc Depr-Power Operated E	(85,484.57)	-	(85,484.57)	-	-	(85,484.57)	(8,935.74)	(94,420.31)
31	2000	Acc Depr-Communication Eq	(249,726.04)	(54,228.29)	(303,954.33)	-	-	(303,954.33)	(10,733.82)	(314,688.15)
32	2005	Acc Depr-Misc Equipment	(50,738.51)	-	(50,738.51)	-	-	(50,738.51)	(2,039.64)	(52,778.15)
33	2010	Acc Depr-Other Tang Plt W	(124,335.91)	-	(124,335.91)	-	-	(124,335.91)	(4,923.40)	(129,259.31)
34	2300	Acc Depr-Transportation	-	(1,325,858.58)	(1,325,858.58)	-	-	(1,325,858.58)	-	(1,325,858.58)
35	2320	Acc Depr-Mainframe Comp	-	(141,526.50)	(141,526.50)	-	-	(141,526.50)	-	(141,526.50)
36	2325	Acc Depr-Mini Comp	6,977.47	(737,717.09)	(730,739.63)	-	-	(730,739.63)	-	(730,739.63)
37	2330	Comp Sys Amortization	(59,359.24)	(2,653,517.21)	(2,712,876.45)	-	-	(2,712,876.45)	-	(2,712,876.45)
38	2335	Micro Sys Amortization	-	(69,707.69)	(69,707.69)	-	-	(69,707.69)	-	(69,707.69)
39		Per Books Adjustment	-	-	-	-	475,530.92 [1]	475,530.92	-	475,530.92
40		**Total Water Plant**	(23,621,429.38)	(5,509,102.07)	(29,130,531.45)	-	475,530.92	(28,655,000.53)	(604,494.21) [a]	(29,259,494.75)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-2a
Updated 10/4/2019

Accumulated Depreciation

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
41	2030	Acc Depr-Organization	917,301.26	-	917,301.26	-	-	917,301.26	(7,570.51)	909,730.74
42	2040	Acc Depr Franchises Intan	(100,506.37)	-	(100,506.37)	-	-	(100,506.37)	(1,062.32)	(101,568.69)
43	2050	Acc Depr-Struct/Imprv Col	(2,414.29)	-	(2,414.29)	-	-	(2,414.29)	(582.40)	(2,996.69)
44	2055	Acc Depr-Struct/Imprv Pum	(1,429,800.91)	-	(1,429,800.91)	-	-	(1,429,800.91)	(49,158.65)	(1,478,959.56)
45	2060	Acc Depr-Struct/Imprv Tre	(2,315,523.49)	-	(2,315,523.49)	-	-	(2,315,523.49)	(153,136.79)	(2,468,660.28)
46	2065	Acc Depr-Struct/Imprv Rcl	(869.14)	-	(869.14)	-	-	(869.14)	(27.28)	(896.42)
47	2070	Acc Depr-Struct/Imprv Rcl	(70,019.23)	-	(70,019.23)	-	-	(70,019.23)	(1,493.80)	(71,513.03)
48	2075	Acc Depr-Struct/Imprv Gen	(471,916.76)	-	(471,916.76)	-	-	(471,916.76)	(9,123.22)	(481,039.98)
49	2080	Acc Depr-Pwr Gen Eqp Coll	(8,968.61)	-	(8,968.61)	-	-	(8,968.61)	(3,587.44)	(12,556.05)
50	2085	Acc Depr-Pwr Gen Eqp Pump	(18,934.73)	-	(18,934.73)	-	-	(18,934.73)	(1,738.64)	(20,673.37)
51	2090	Acc Depr-Pwr Gen Eqp Trt	(74,534.71)	-	(74,534.71)	-	-	(74,534.71)	(6,569.56)	(81,104.27)
52	2105	Acc Depr-Sewer Force Main	(1,299,761.64)	-	(1,299,761.64)	-	-	(1,299,761.64)	(14,699.72)	(1,314,461.36)
53	2110	Acc Depr-Sewer Gravity Ma	(6,898,309.81)	-	(6,898,309.81)	-	-	(6,898,309.81)	(13,584.46)	(6,911,894.27)
54	2113	Acc Depr-Manholes	(40,533.12)	-	(40,533.12)	-	-	(40,533.12)	(1,637.65)	(42,170.77)
55	2115	Acc Depr-Special Coll Str	(472.89)	-	(472.89)	-	-	(472.89)	935.27	462.38
56	2120	Acc Depr-Services To Cust	103,056.02	-	103,056.02	-	-	103,056.02	14,400.89	117,456.91
57	2125	Acc Depr-Flow Measure Dev	38,823.34	-	38,823.34	-	-	38,823.34	(1,694.04)	37,129.30
58	2130	Acc Depr-Flow Measure Ins	(214.39)	-	(214.39)	-	-	(214.39)	(14.12)	(228.51)
59	2135	Acc Depr-Receiving Wells	21,438.30	-	21,438.30	-	-	21,438.30	(451.44)	20,986.86
60	2140	Acc Depr-Pump Eqp Pump Pl	138,863.42	-	138,863.42	-	-	138,863.42	(114,437.75)	24,425.67
61	2145	Acc Depr-Pump Eqp Rclm Wt	4,838.50	-	4,838.50	-	-	4,838.50	(1,186.52)	3,651.98
62	2150	Acc Depr-Pump Eqp Rclm Di	(13,368.65)	-	(13,368.65)	-	-	(13,368.65)	(1,593.56)	(14,962.21)
63	2155	Acc Depr-Treat/Disp Eqp L	(215,105.84)	-	(215,105.84)	-	-	(215,105.84)	(4,669.73)	(219,775.57)
64	2160	Acc Depr-Treat/Disp Eqp T	(6,815,907.56)	-	(6,815,907.56)	-	-	(6,815,907.56)	(108,700.04)	(6,924,607.60)
65	2165	Acc Depr-Treat/Disp Eqp R	(2,389.13)	-	(2,389.13)	-	-	(2,389.13)	(109.12)	(2,498.25)
66	2170	Acc Depr-Plant Sewers Trt	(712,113.70)	-	(712,113.70)	-	-	(712,113.70)	(21,554.38)	(733,668.08)
67	2175	Acc Depr-Plant Sewers Rec	(844.80)	-	(844.80)	-	-	(844.80)	(42.96)	(887.76)
68	2180	Acc Depr-Outfall Lines	8,078.80	-	8,078.80	-	-	8,078.80	3,810.08	11,888.88
69	2185	Acc Depr-Other Plt Tangib	25,720.54	-	25,720.54	-	-	25,720.54	(31.04)	25,689.50
70	2190	Acc Depr-Other Plt Collec	(5,211.40)	-	(5,211.40)	-	-	(5,211.40)	(176.20)	(5,387.60)
71	2195	Acc Depr-Other Plt Pump	(10,725.76)	-	(10,725.76)	-	-	(10,725.76)	(399.96)	(11,125.72)
72	2200	Acc Depr-Other Plt Treatm	(8,109.60)	-	(8,109.60)	-	-	(8,109.60)	(310.00)	(8,419.60)
73	2205	Acc Depr-Other Plt Rclm W	(163.79)	-	(163.79)	-	-	(163.79)	(5.40)	(169.19)
74	2210	Acc Depr-Other Plt Rclm D	(112.27)	-	(112.27)	-	-	(112.27)	(3.84)	(116.11)
75	2215	Acc Depr-Office Structure	(11,383.72)	-	(11,383.72)	-	-	(11,383.72)	(1,127.68)	(12,511.40)
76	2220	Acc Depr-Office Furn/Eqpt	(14,853.59)	-	(14,853.59)	-	-	(14,853.59)	(1,034.38)	(15,887.97)
77	2225	Acc Depr-Stores Equipment	(880.23)	-	(880.23)	-	-	(880.23)	(53.34)	(933.57)
78	2230	Acc Depr-Tool Shop & Misc	(48,177.78)	-	(48,177.78)	-	-	(48,177.78)	(2,902.03)	(51,079.81)
79	2235	Acc Depr-Laboratory Eqpt	4,900.01	-	4,900.01	-	-	4,900.01	(2,479.09)	2,420.92
80	2240	Acc Depr-Power Operated E	60,901.86	-	60,901.86	-	-	60,901.86	(5,190.64)	55,711.22
81	2245	Acc Depr-Communication Eq	(47,285.62)	-	(47,285.62)	-	-	(47,285.62)	(2,256.60)	(49,542.22)
82	2250	Acc Depr-Misc Equip Sewer	(7,642.70)	-	(7,642.70)	-	-	(7,642.70)	(466.28)	(8,108.98)
83	2255	Acc Depr-Other Tang Plt S	(336,147.91)	-	(336,147.91)	-	-	(336,147.91)	(11,724.84)	(347,872.75)
84	2280	Acc Depr-Reuse Dist Reser	(654.48)	-	(654.48)	-	-	(654.48)	(23.44)	(677.92)
85	2285	Acc Depr-Reuse Trans/Dist	(8,904.78)	-	(8,904.78)	-	-	(8,904.78)	(397.12)	(9,301.90)
86	2300	Acc Depr-Transportation	-	(801,131.15)	(801,131.15)	-	-	(801,131.15)	-	(801,131.15)
87	2320	Acc Depr-Mainframe Comp	-	(85,515.37)	(85,515.37)	-	-	(85,515.37)	-	(85,515.37)
88	2325	Acc Depr-Mini Comp	4,216.03	(445,755.04)	(441,539.01)	-	-	(441,539.01)	-	(441,539.01)
89	2330	Comp Sys Amortization	(35,866.98)	(1,603,349.96)	(1,639,216.94)	-	-	(1,639,216.94)	-	(1,639,216.94)
90	2335	Micro Sys Amortization	-	(42,119.88)	(42,119.88)	-	-	(42,119.88)	-	(42,119.88)
91		Per Books Adjustment	-	-	-	-	287,332.78 [1]	287,332.78	-	287,332.78
92		**Total Sewer Plant**	(19,700,492.29)	(2,977,871.40)	(22,678,363.70)	-	287,332.78	(22,391,030.92)	(527,861.74) [a]	(22,918,892.66)

[a] - Results from post test year activity thru July 2019, not otherwise captured in Pro-Forma Plant (reference [15]).

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-3a
Updated 10/4/2019

Cash Working Capital

CWS - NC Uniform - Water

Line No.	Description	Per Books AA	Per Books UA	Total Per Books	Total Per Books Adjustment		Total Per Books Adjusted	Pro - Forma Adjustment		Pro-Forma Proposed
		[A]	[B]	[C]	[D]		[E]	[F]		[G]
1	Maintenance expenses, less purchased water	5,166,337.12	606,780.66	5,773,117.78	(657,680.51)	[3]	5,115,437.27	938,020.70	[3]	6,053,457.97
2	General expenses	638,787.26	3,409,255.82	4,048,043.07	(535,759.28)	[3]	3,512,283.79	201,674.97	[3]	3,713,958.76
3	Total cash working capital expenses	5,805,124.38	4,016,036.47	9,821,160.85	(1,193,439.79)		8,627,721.06	1,139,695.67		9,767,416.73
4										
5	**Cash Working Capital (Line 3 multiplied by 1/8)**	**725,640.55**	**502,004.56**	**1,227,645.11**	**(149,179.97)**		**1,078,465.13**	**142,461.96**		**1,220,927.09**
6										

CWS - NC Uniform - Sewer

Line No.	Description	Per Books AA	Per Books UA	Total Per Books	Total Per Books Adjustment		Total Per Books Adjusted	Pro - Forma Adjustment		Pro-Forma Proposed
		[A]	[B]	[C]	[D]		[E]	[F]		[G]
7	Maintenance expenses, less purchased sewer	4,449,944.33	370,226.76	4,820,171.09	(261,354.90)	[3]	4,558,816.19	684,582.89	[3]	5,243,399.07
8	General expenses	393,014.77	2,059,994.24	2,453,009.01	(330,183.78)	[3]	2,122,825.23	130,509.45	[3]	2,253,334.68
9	Total cash working capital expenses	4,842,959.09	2,430,221.01	7,273,180.10	(591,538.69)		6,681,641.41	815,092.34		7,496,733.75
10										
11	**Cash Working Capital (Line 11 multiplied by 1/8)**	**605,369.89**	**303,777.63**	**909,147.51**	**(73,942.34)**		**835,205.18**	**101,886.54**		**937,091.72**

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- See Schedule B
[E]- Sum of Column [A], [B], & [C]
[F]- See Schedule B
[G]- Sum of Column [E] & [F]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-4a
Updated 10/4/2019

Contribution -In-Aid of Construction

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA [A]	Per Books UA [B]	Total Per Books [C]	AA Per Books Adjustment [D]	UA Per Books Adjustment [E]	Total Per Books Adjusted [F]	Adjustmen t [G]	Pro-Forma Proposed [H]
1	3265	Ciac-Struct & Imprv Src S	(51,492.56)	-	(51,492.56)	-	-	(51,492.56)	-	(51,492.56)
2	3270	Ciac-Struct & Imprv Wtp	(43,000.00)	-	(43,000.00)	-	-	(43,000.00)	-	(43,000.00)
3	3295	Ciac-Wells & Springs	(1,013,272.50)	-	(1,013,272.50)	-	-	(1,013,272.50)	-	(1,013,272.50)
4	3315	Ciac-Elec Pump Eqp Src Pu	(27,158.27)	-	(27,158.27)	-	-	(27,158.27)	-	(27,158.27)
5	3320	Ciac-Elec Pump Eqp Wtp	(86,987.46)	-	(86,987.46)	-	-	(86,987.46)	-	(86,987.46)
6	3325	Ciac-Elec Pump Eqp Wtp	(200,932.40)	-	(200,932.40)	-	-	(200,932.40)	-	(200,932.40)
7	3330	Ciac-Elec Pump Eqp Wtp	(47,680.50)	-	(47,680.50)	-	-	(47,680.50)	-	(47,680.50)
8	3335	Ciac-Dist Resv & Standpip	(183,880.71)	-	(183,880.71)	-	-	(183,880.71)	-	(183,880.71)
9	3340	Ciac-Trans & Distr Mains	(2,795,838.26)	-	(2,795,838.26)	-	-	(2,795,838.26)	-	(2,795,838.26)
10	3345	Ciac-Service Lines	(209,411.28)	-	(209,411.28)	-	-	(209,411.28)	-	(209,411.28)
11	3350	Ciac-Meters	(25,400.00)	-	(25,400.00)	-	-	(25,400.00)	-	(25,400.00)
12	3360	Ciac-Hydrants	(317,425.91)	-	(317,425.91)	-	-	(317,425.91)	-	(317,425.91)
13	3365	Ciac-Backflow Prevent Dev	(4,000.00)	-	(4,000.00)	-	-	(4,000.00)	-	(4,000.00)
14	3425	Ciac-Misc Equipment	(164,749.50)	-	(164,749.50)	-	-	(164,749.50)	-	(164,749.50)
15	3430	Ciac-Other Tangible Plt W	(18,508,745.27)	-	(18,508,745.27)	-	-	(18,508,745.27)	-	(18,508,745.27)
16	3435	Ciac-Water-Tap	(3,952,081.86)	-	(3,952,081.86)	-	-	(3,952,081.86)	(27,670.00)	(3,952,081.86)
17	3440	Ciac-Wtr Mgmt Fee	(19,350.00)	-	(19,350.00)	-	-	(19,350.00)	(300.00)	(19,350.00)
18	3445	Ciac-Wtr Res Cap Fee	(39,250.00)	-	(39,250.00)	-	-	(39,250.00)	-	(39,250.00)
19	3450	Ciac-Wtr Plt Mod Fee	(750,758.00)	-	(750,758.00)	-	-	(750,758.00)	(6,250.00)	(750,758.00)
20	3455	Ciac-Wtr Plt Mtr Fee	(167,153.08)	-	(167,153.08)	-	-	(167,153.08)	(4,610.00)	(167,153.08)
				-	-		-	-		-
21		Total Gross CIAC - Water	(28,608,567.56)	-	(28,608,567.56)	-		(28,608,567.56)	(38,830.00) [a]	(28,647,397.56)
22	3800	Acc Amort Organization	(5,169.48)	-	(5,169.48)	-	-			
23	3810	Acc Amort Struct & Imprv	9,804.74	-	9,804.74	-	-	9,804.74	-	9,804.74
24	3815	Acc Amort Struct & Imprv	8,833.01	-	8,833.01	-	-	8,833.01	-	8,833.01
25	3825	Acc Amort Struct & Imprv	341.98	-	341.98	-	-	341.98	-	341.98
26	3840	Acc Amort Wells & Springs	360,829.71	-	360,829.71	-	-	360,829.71	7,187.16	360,829.71
27	3860	Acc Amort Elec Pump Eqp S	14,624.80	-	14,624.80	-	-	14,624.80	223.52	14,624.80
28	3865	Acc Amort Elec Pump Eqp W	20,210.90	-	20,210.90	-	-	20,210.90	715.96	20,210.90
29	3870	Acc Amort Elec Pump Eqp T	108,204.01	-	108,204.01	-	-	108,204.01	1,653.80	108,204.01
30	3875	Acc Amort Water Treatment	9,754.47	-	9,754.47	-	-	9,754.47	392.44	9,754.47
31	3880	Acc Amort Dist Resv & Sta	35,138.69	-	35,138.69	-	-	35,138.69	1,559.84	35,138.69
32	3885	Acc Amort Trans & Distr M	441,820.09	-	441,820.09	-	-	441,820.09	20,275.96	441,820.09
33	3890	Acc Amort Service Lines	35,798.35	-	35,798.35	-	-	35,798.35	1,488.40	35,798.35
34	3895	Acc Amort Meters	2,568.90	-	2,568.90	-	-	2,568.90	255.12	2,568.90
35	3905	Acc Amort Backflow Preven	98,566.67	-	98,566.67	-	-	98,566.67	2,382.27	98,566.67
36	3910	Acc Amort Backflow Preven	2,238.12	-	2,238.12	-	-	2,238.12	133.32	2,238.12
37	3970	Acc Amort Misc Equipment	31,370.13	-	31,370.13	-	-	31,370.13	1,355.96	31,370.13
38	3975	Acc Amort Other Tang Plt	8,336,499.79	-	8,336,499.79	-	-	8,336,499.79	149,795.32	8,336,499.79
39	3980	Acc Amort Water-Ciac Tap	960,356.41	-	960,356.41	-	-	960,356.41	31,963.79	960,356.41
40	3990	Acc Amort Wtr Mgmt Fee -	4,505.80	-	4,505.80	-	-	4,505.80	171.78	4,505.80
41	3995	Acc Amort Wtr Res Cap Fee	4,635.43	-	4,635.43	-	-	4,635.43	323.04	4,635.43
42	4000	Acc Amort Wtr Plt Mod Fee	151,716.66	-	151,716.66	-	-	151,716.66	6,507.64	151,716.66
43	4005	Acc Amort Wtr Plt Mtr Fee	32,841.93	-	32,841.93	-	-	32,841.93	1,450.03	32,841.93
44					-			-		-
45		Total Acc Amoritization CIAC - Water	10,665,491.11	-	10,665,491.11	-	-	10,665,491.11	227,835.35 [a]	10,893,326.46
46		**Net CIAC- Water (Line 20 plus Line 42)**	**(17,943,076)**	**-**	**(17,943,076)**	**-**	**-**	**(17,943,076)**	**189,005**	**(17,754,071)**

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-4a
Updated 10/4/2019

Contribution -In-Aid of Construction

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA [A]	Per Books UA [B]	Total Per Books [C]	AA Per Books Adjustment [D]	UA Per Books Adjustment [E]	Total Per Books Adjusted [F]	Forma Adjustmen [G]	Pro-Forma Proposed [H]
47	3500	Ciac-Struct/Imprv Pump Pl	(644,068.41)	-	(644,068.41)	-	-	(644,068.41)	-	(644,068.41)
48	3505	Ciac-Struct/Imprv Treat P	(369,919.73)	-	(369,919.73)	-	-	(369,919.73)	-	(369,919.73)
49	3520	Ciac-Struct/Imprv Gen Plt	(15,404,489.21)	-	(15,404,489.21)	-	-	(15,404,489.21)	-	(15,404,489.21)
50	3550	Ciac-Sewer Force Main	(167,394.06)	-	(167,394.06)	-	-	(167,394.06)	-	(167,394.06)
51	3555	Ciac-Sewer Gravity Main	(1,857,909.39)	-	(1,857,909.39)	-	-	(1,857,909.39)	-	(1,857,909.39)
52	3557	Ciac-Manholes	(182,156.00)	-	(182,156.00)	-	-	(182,156.00)	-	(182,156.00)
53	3565	Ciac-Services To Customer	(198,451.38)	-	(198,451.38)	-	-	(198,451.38)	-	(198,451.38)
54	3605	Ciac-Treat/Disp Equip Trt	44,800.00	-	44,800.00	-	-	44,800.00	-	44,800.00
55	3700	Ciac-Other Tangible Plt S	372.00	-	372.00	-	-	372.00	-	372.00
56	3705	Ciac-Sewer-Tap	(3,168,466.32)	-	(3,168,466.32)	-	-	(3,168,466.32)	(11,763.17)	(3,180,229.49)
57	3710	Ciac-Swr Mgmt Fee	(10,000.00)	-	(10,000.00)	-	-	(10,000.00)	-	(10,000.00)
58	3715	Ciac-Swr Res Cap Fee	-	-	-	-	-	-	-	-
59	3720	Ciac-Swr Plt Mod Fee	(6,008,626.17)	-	(6,008,626.17)	-	-	(6,008,626.17)	(1,000.00)	(6,009,626.17)
60	3725	Ciac-Swr Plt Mtr Fee	(50.00)	-	(50.00)	-	-	(50.00)	-	(50.00)
61										
62		**Total Gross CIAC - Sewer**	(27,966,358.67)	-	(27,966,358.67)	-	-	(27,966,358.67)	(12,763.17) [a]	(27,979,121.84)
63	4030	Acc Amort Organization	50,770.21	-	50,770.21	-	-	50,770.21	-	50,770.21
64	4050	Acc Amortstruct/Imprv Pum	140,825.19	-	140,825.19	-	-	140,825.19	5,349.08	146,174.27
65	4055	Acc Amortstruct/Imprv Tre	82,175.77	-	82,175.77	-	-	82,175.77	3,082.67	85,258.44
66	4070	Acc Amortstruct/Imprv Gen	7,416,652.84	-	7,416,652.84	-	-	7,416,652.84	106,660.28	7,523,313.12
67	4100	Acc Amort Swr Force Main	12,551.02	-	12,551.02	-	-	12,551.02	916.08	13,467.10
68	4105	Acc Amort Sewer Gravity M	297,706.58	-	297,706.58	-	-	297,706.58	12,295.16	310,001.74
69	4107	Acc Amort Manholes	16,280.47	-	16,280.47	-	-	16,280.47	666.92	16,947.39
70	4115	Acc Amort Services To Cus	26,017.36	-	26,017.36	-	-	26,017.36	1,304.52	27,321.88
71	4155	Acc Amort Treat/Disp Equi	(7,951.51)	-	(7,951.51)	-	-	(7,951.51)	(296.48)	(8,247.99)
72	4260	Acc Amort Other Tang Plt	(109.62)	-	(109.62)	-	-	(109.62)	(3.12)	(112.74)
73	4265	Acc Amort Sewer-Tap	819,503.83	-	819,503.83	-	-	819,503.83	26,727.00	846,230.83
74	4270	Acc Amort Swr Mgmt Fee-Nc	3,015.80	-	3,015.80	-	-	3,015.80	117.64	3,133.44
75	4275	Acc Amort Swr Res Cap Fee	-	-	-	-	-	-	-	-
76	4280	Acc Amort Swr Plt Mod Fee	1,362,324.34	-	1,362,324.34	-	-	1,362,324.34	47,795.82	1,410,120.16
77	4285	Acc Amort Swr Plt Mtr Fee	0.60	-	0.60	-	-	0.60	0.40	1.00
78			10,219,762.88	-	10,219,762.88	-	-	10,219,762.88	204,615.97 [a]	10,424,378.85
79		**Net CIAC- Sewer (Line 60 plus Line 73)**	**(17,746,595.79)**	**-**	**(17,746,595.79)**	**-**	**-**	**(17,746,595.79)**	**191,852.80**	**(17,554,742.99)**

[a] - Results from post test year activity thru July 2019, not otherwise captured in Pro-Forma Plant (reference [15]).

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-5a
Updated 10/4/2019

Advances -In-Aid of Construction

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	3225	Adv-In-Aid Of Const-Water	(23,760.00)	-	(23,760.00)	-	-	(23,760.00)	-	(23,760.00)
2										
3		Total AIAC - Water	(23,760.00)	-	(23,760.00)	-	-	(23,760.00)	-	(23,760.00)

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	3230	Adv-In-Aid Of Const-Sewer	(9,180.00)	-	(9,180.00)	-	-	(9,180.00)	-	(9,180.00)
5										
6		Total AIAC - Sewer	(9,180.00)	-	(9,180.00)	-	-	(9,180.00)	-	(9,180.00)

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-6a
Updated 10/4/2019

Accumulated Deferred Income Tax

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1		State	(531,464.78)	4,901.63	(526,563.15)	-	-	(526,563.15)	100,906.99 [4]	(425,656.16)
2		Federal	(2,948,101.77)	(60,746.47)	(3,008,848.25)	-	-	(3,008,848.25)	337,691.98 [4]	(2,671,156.27)
		UA Adjustment					2,045.71 [1]	2,045.71		2,045.71
3		Total ADIT - Water	(3,479,566.56)	(55,844.84)	(3,535,411.40)	-	2,045.71	(3,533,365.70)	438,598.97	(3,094,766.72)

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4		State	(299,045.04)	3,570.06	(295,474.98)	-	-	(295,474.98)	38,278.31 [4]	(257,196.67)
5		Federal	(1,464,611.04)	(24,953.59)	(1,489,564.63)	-	-	(1,489,564.63)	(969,110.64) [4]	(2,458,675.28)
6		UA Adjustment					1,236.09 [1]	1,236.09		1,236.09
7		Total ADIT - Sewer	(1,763,656.08)	(21,383.53)	(1,785,039.61)	-	1,236.09	(1,785,039.61)	(930,832.33)	(2,715,871.94)

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-7a
Updated 10/4/2019

Customer Deposits

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	4595	Customer Deposits	(169,004.50)	-	(169,004.50)	-	-	(169,004.50)	-	(169,004.50)
2										
3		**Total Customer Deposit - Water**	(169,004.50)	-	(169,004.50)	-		(169,004.50)	-	(169,004.50)

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	4595	Customer Deposits	(102,118.56)	-	(102,118.56)	-	-	(102,118.56)	-	(102,118.56)
5										
6		**Total Customer Deposit - Sewer**	(102,118.56)	-	(102,118.56)	-	-	(102,118.56)	-	(102,118.56)

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-8a
Updated 10/4/2019

Inventory

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	2755	Inventory	167,608.29	-	167,608.29	-	-	167,608.29	-	167,608.29
2										
3		**Total Inventory - Water**	167,608.29	-	167,608.29	-		167,608.29	-	167,608.29

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	2755	Inventory	101,274.92	-	101,274.92	-	-	101,274.92	-	101,274.92
5										
6		**Total Inventory - Sewer**	101,274.92	-	101,274.92	-	-	101,274.92	-	101,274.92

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-9a
Updated 10/4/2019

Gain on Sale & Flow Back Taxes

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment		UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]		[E]	[F]	[G]	[H]
1	4358	Gos & Flow Back Taxes-Wat	-	-	-	(87,248)	[5]	-	(87,248)	-	(87,248)
2											
3		Total - Water	-	-	-	(87,248)		-	(87,248)	-	(87,248)

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment		UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]		[E]	[F]	[G]	[H]
4	4358	Gos & Flow Back Taxes-Sewer	-	-	-	(44,447)	[5]	-	(44,447)	-	(44,447)
5											
6		Total - Sewer	-	-	-	(44,447)		-	(44,447)	-	(44,447)

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-10a
Updated 10/4/2019

Plant Acquistion Adjustment

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment		Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]		[H]
1	2400	Utility PAA Wtr Plant Amor	(4,278,333.84)	-	(4,278,333.84)			(4,278,333.84)	56,821.28	[6]	(4,221,512.56)
2				-	-			-			
3		Total Gross PAA - Water	(4,278,333.84)	-	(4,278,333.84)	-		(4,278,333.84)	56,821.28		(4,221,512.56)
4											
5	2420	Acc Amort Util PAA-Sewer	2,072,277.24	-	2,072,277.24	-		2,072,277.24			2,072,277.24
6											
7		Total Acc Amoritization PAA - Water	2,072,277.24	-	2,072,277.24	-	-	2,072,277.24	-		2,072,277.24
8		**Net PAA- Water (L3+L7)**	**(2,206,057)**	**-**	**(2,206,057)**	**-**	**-**	**(2,206,057)**	**56,821**		**(2,149,235)**

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
9	2410	Utility Paa Swr Plant Amor	(627,069.64)	-	(627,069.64)	-	-	(627,069.64)	-	(627,069.64)
10										
11		**Total Gross PAA - Sewer**	(627,069.64)	-	(627,069.64)	-	-	(627,069.64)	-	(627,069.64)
12										
13	2425	Acc Amort Util Paa-Sewer	919,880.05	-	919,880.05	-	-	919,880.05	-	919,880.05
14										
15			919,880.05	-	919,880.05	-	-	919,880.05	-	919,880.05
16		**Net PAA - Sewer (L16+L20)**	**292,810.41**	**-**	**292,810.41**	**-**	**-**	**292,810.41**	**-**	**292,810.41**

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-11a
Updated 10/4/2019

Excess Book Value

Line No.	Account	Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
		CWS - NC Uniform - Water	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1		Excess Book Value	-	-	-	(331.00) [7]		(331.00)	-	(331.00)
2				-	-			-		
3		Total EBV - Water	-	-	-	(331.00)		(331.00)	-	(331.00)
4										

Line No.	Account	Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
		CWS - NC Uniform - Sewer	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
5		Excess Book Value	-	-	-	-	-	-	-	-
6										
7		**Total EBV - Sewer**	-	-	-	-	-	-	-	-

[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-12a
Updated 10/4/2019

Cost Free Capital

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	4356	Cost Free Capital-Water	-	-	-	(121,791.00) [8]	-	(121,791.00)	-	(121,791.00)
2				-				-		
3		Total Cost Free Capital - Water	-	-	-	(121,791.00)	-	(121,791.00)	-	(121,791.00)

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
4	4357	Cost Free Capital-Sewer	-	-	-	(139,708.00) [8]	-	(139,708.00)	-	(139,708.00)
5										
6		Total Cost Free Capital - Sewer	-	-	-	(139,708.00)	-	(139,708.00)	-	(139,708.00)

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-13a
Updated 10/4/2019

Average Tax Accrual

CWS - NC Uniform - Water

Line No.	Item	Per Books	Per Books Adjustment		Per Books Adjusted	Pro-Forma Adjustment		Pro-Forma Proposed
		[A]	[B]		[C]	[D]		[E]
1	Property taxes	134,250.08	-		134,250.08	-		134,250.08
2	Average accrual (L1 x 1/2)	67,125.00	-		67,125.00	-		67,125.00
3	Regulatory fee	22,808.23	(22,808.23)	[9]	-	22,731.70	[9]	22,731.70
4	Average accrual (L3 x 1/5)	4,562.00	(4,562.00)	[9]	-	4,546.34	[9]	4,546.34
5	Total tax accrual (L2 + L4)	71,687.00	(4,562.00)		67,125.00	4,546.34		71,671.34

CWS - NC Uniform - Sewer

Line No.	Item	Per Books	Per Books Adjustment		Per Books Adjusted	Pro-Forma Adjustment		Pro-Forma Proposed
		[A]	[B]		[C]	[D]		[E]
6	Property taxes	81,118.70	-		81,118.70	-		81,118.70
7	Average accrual (L6 x 1/2)	40,559.00	-		40,559.00	-		40,559.00
8	Regulatory fee	17,432.89	(17,432.89)	[9]	-	16,850.51	[9]	16,850.51
9	Average accrual (L8 x 1/5)	3,487.00	(3,487.00)	[9]	-	3,370.10	[9]	3,370.10
10	Total tax accrual (L7 + L9)	44,046.00	(3,487.00)		40,559.00	3,370.10		43,929.10

Column Calculations:
[A]- Company's direct ledger amounts for test year ended December 31, 2015.
[B]- Adjustments to remove per books regulaotry fee
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Sum of Column [C] & [D]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-14a
Updated 10/4/2019

Excesss Deferred Income Taxes

Line No.	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	Excess Deferred Taxes	-	-	-	(2,084,991.24) [10]	-	(2,084,991.24)	-	(2,084,991.24)
2	Total - Water	-	-	-	(2,084,991.24)	-	(2,084,991.24)	-	(2,084,991.24)

Line No.	CWS - NC Uniform - Sewer Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
3	Excess Deferred Taxes	-	-	-	(1,259,826.25) [10]	-	(1,259,826.25)	-	(1,259,826.25)
4	Total - Sewer	-	-	-	(1,259,826.25)	-	(1,259,826.25)	-	(1,259,826.25)

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina **Schedule A-15a**
W - 354, Sub 364 **Updated 10/4/2019**
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Deferred Charges

Line No.	Account	CWS - NC Uniform - Water Description	Per Books AA	Per Books UA	Total Per Books	AA Per Books Adjustment	UA Per Books Adjustment	Total Per Books Adjusted	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
1	2906	Rcip - Attorney Fees	-	-	-	-	-	-	-	-
2	2907	Rcip - Capitalized Time	-	-	-	-	-	-	-	-
3	2914	Rate Case In Progress	-	-	-	-	-	-	-	-
4	2915	Reg Exp Being Amort	160,843.16	-	160,843.16	(160,843.16) **[11]**	-	-	-	-
5	2920	Rate Case Being Amort	589,069.11	196,544.61	785,613.72	(785,613.72) **[11]**	-	-	615,342.15 **[11]**	615,342.15
6	2925	Misc Regulatory Comm Exp	-	-	-	-	-	-	-	-
7	2930	Rate Case Accum Amort	(534,791.24)	(6,540.07)	(541,331.31)	541,331.31 **[11]**	-	-	(123,068.43) **[11]**	(123,068.43)
8	2940	Orig Cost Amortization	-	-	-	-	-	-	-	-
9								-		-
10		Total Net Deferred Rate Case Expense - Water	215,121.03	190,004.54	405,125.57	(405,125.57)	-	-	492,273.72	492,273.72
11	2955	Def Chgs-Customer Complai	-	-	-	-	-			
12	2960	Def Chgs-Tank Maint&Rep W	2,164,024.93	-	2,164,024.93	(2,164,024.93) **[12]**	-	-	######## **[12]**	2,470,858.98
13	2965	Def Chgs-Relocation Expen	273.99	-	273.99	-	-	273.99	-	273.99
14	2980	Def Chgs-Emp Fees	-	-	-	-	-	-	-	-
15	2985	Def Chgs-Other	-	-	-	-	-	-	120,564.75 **[13]**	120,564.75
16	2975	Def Chgs-Hurricane/Storms -W	2,019.03	-	2,019.03	(2,019.03) **[12]**	-	-	(138,319.20) **[21]**	(138,319.20)
17	3005	Def Chgs-Voc Testing	446,893.59	-	446,893.59	(446,893.59) **[14]**	-	-	-	-
18	3020	Def Chgs-Sludge Hauling	-	-	-	-	-	-	-	-
19	3040	Def Chgs-Tank Maint&Rep S	-	-	-	-	-	-	-	-
20	3090	Amort - Customer Complain	-	-	-	-	-	-	-	-
21	3110	Amort - Tank Maint&Rep Wt	(1,219,367.32)	-	(1,219,367.32)	1,219,367.32 **[12]**	-	-	######## **[12]**	(1,333,462.46)
22	3120	Amort - Relocation Exp	(273.99)	-	(273.99)	-	-	(273.99)	-	(273.99)
23	3135	Amort - Employee Fees	-	-	-	-	-	-	-	-
24	3130	Amort - Hurricane/Storms-W	(2,019.03)	-	(2,019.03)	2,019.03 **[12]**	-	-	2,618.47 **[21]**	2,618.47
25	3140	Amort - Other	-	-	-	-	-	-	-	-
26	3160	Amort - Voc Testing	(349,828.00)	-	(349,828.00)	349,828.00 **[14]**	-	-	-	-
27	3175	Amort - Sludge Hauling	-	-	-	-	-	-	-	-
28	3195	Amort - Tank Maint&Rep Sw	-	-	-	-	-	-	-	-
29										
30		Total Net Other Deferred Charge	1,041,723.19	-	1,041,723.19	(1,041,723.19)	-	-	########	1,122,260.53
31		**Total Net Deferred Charge - Water (L10+L29)**	**1,256,844**	**190,005**	**1,446,849**	**(1,446,849)**	**-**	**-**	**1,614,534**	**1,614,534**

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-15a
Updated 10/4/2019

Deferred Charges

Line No.	Account	CWS - NC Uniform - Sewer Description	Per Books AA [A]	Per Books UA [B]	Total Per Books [C]	AA Per Books Adjustment [D]	UA Per Books Adjustment [E]	Total Per Books Adjusted [F]	Pro - Forma Adjustment [G]	Pro-Forma Proposed [H]
32	2906	Rcip - Attorney Fees	-	-	-	-	-	-	-	-
33	2907	Rcip - Capitalized Time	-	-	-	-	-	-	-	-
34	2914	Rate Case In Progress	-	-	-	-	-	-	-	-
35	2915	Reg Exp Being Amort	97,187.19	-	97,187.19	(97,187.19) [11]	-	-	-	-
36	2920	Rate Case Being Amort	355,936.62	118,759.28	474,695.90	(474,695.90) [11]	-	-	368,668.06 [11]	368,668.06
37	2925	Misc Regulatory Comm Exp	-	-	-	-	-	-	-	-
38	2930	Rate Case Accum Amort	(323,139.99)	(3,951.74)	(327,091.73)	327,091.73 [11]	-	-	(73,733.61) [11]	(73,733.61)
39	2940	Orig Cost Amortization	-	-	-	-	-	-	-	-
40										
41		Total Net Deferred Rate Case Expense - Sewer	129,983.82	114,807.54	244,791.35	(244,791.35)	-	-	294,934.44	294,934.44
42	2955	Def Chgs-Customer Complai	-	-	-	-	-	-	-	-
43	2960	Def Chgs-Tank Maint&Rep W	-	-	-	-	-	-	-	-
44	2965	Def Chgs-Relocation Expen	165.56	-	165.56	-	-	165.56	-	165.56
45	2980	Def Chgs-Emp Fees	-	-	-	-	-	-	-	-
46	2985	Def Chgs-Other	2,665,283.24	-	2,665,283.24	(2,665,283.24) [12]	-	-	-	-
47	2975	Def Chgs-Hurricane/Storms -S	-	-	-	-	-	-	(11,356.84) [21]	(11,356.84)
48	3005	Def Chgs-Voc Testing	270,029.08	-	270,029.08	(270,029.08) [14]	-	-	-	-
49	3020	Def Chgs-Sludge Hauling	101,418.66	-	101,418.66	-	-	101,418.66	-	101,418.66
50	3040	Def Chgs-Tank Maint&Rep S	1,046,394.01	-	1,046,394.01	(1,046,394.01) [12]	-	-	200,327.48 [12]	200,327.48
51	3090	Amort - Customer Complain	-	-	-	-	-	-	-	-
52	3110	Amort - Tank Maint&Rep Wt	-	-	-	-	-	-	-	-
53	3120	Amort - Relocation Exp	(165.56)	-	(165.56)	-	-	(165.56)	-	(165.56)
54	3135	Amort - Employee Fees	-	-	-	-	-	-	-	-
55	3130	Amort - Hurricane/Storms-W	-	-	-	-	-	-	-	-
56	3130	Amort - Hurricane/Storms-S	-	-	-	-	-	-	(217.14) [21]	(217.14)
57	3140	Amort - Other	(1,717,037.21)	-	(1,717,037.21)	1,717,037.21 [12]	-	-	-	-
58	3160	Amort - Voc Testing	(211,378.59)	-	(211,378.59)	211,378.59 [14]	-	-	-	-
59	3175	Amort - Sludge Hauling	(101,418.66)	-	(101,418.66)	-	-	(101,418.66)	-	(101,418.66)
60	3195	Amort - Tank Maint&Rep Sw	(387,368.97)	-	(387,368.97)	387,368.97 [12]	-	-	(197,952.85) [12]	(197,952.85)
61								-		
62		Total Net Other Deferred Charge	1,665,921.57	-	1,665,921.57	(1,665,921.57)	-	-	(9,199.35)	(9,199.35)
63		**Total Deferred Charge - Sewer (L46+L69)**	**1,795,905.38**	**114,807.54**	**1,910,712.92**	**(1,910,712.92)**	**-**	**-**	**285,735.10**	**285,735.10**

Column Calculations:
[A]- Company's direct ledger amounts for test year endend March 31, 2019
[B]- Company's Allocated ledger amounts for test year ended March 31,2019
[C]- Sum of Column [A] & [B]
[D]- Amounts calculated based on company's supporting schedules
[E]- Amounts calculated based on company's supporting schedules
[F]- Sum of Column [A], [B], & [C]
[G]- Amounts calculated based on company's supporting schedules
[H]- Sum of Column [F] & [G]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 364
Summary of Rate Case Adjustments
Test Year: March 31, 2019

Schedule A-15a
Updated 10/4/2019

Pro-Forma Plant

CWS - NC Uniform - Water

Line No.	Project Description	Cost to Date	Additional Cost to Complete	Total Cost of the Project	Retirements	Adjustment to ACC. Depreciation	Pro-Forma Rate Base	
		[A]	[B]	[C]	[D]	[E]	[F]	
1	Pro -forma Plant	-	-	1,911,612	(206,040)	(41,800)	1,663,772	[15]
2								
3		-	-	1,911,612	(206,040)	(41,800)	1,663,772	

CWS - NC Uniform - Sewer

Line No.	Project Description	Cost to Date	Additional Cost to Complete	Total Cost of the Project	Retirements	Adjustment to ACC. Depreciation	Pro-Forma Rate Base	
		[A]	[B]	[C]	[D]	[E]	[F]	
4	Pro -forma Plant	-	-	17,555,475	(1,712,106)	(369,000)	15,474,369	[15]
5								
6		-	-	17,555,475	(1,712,106)	(369,000)	15,474,369	

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