

Wanship Water Company, LLC
 General Rate Case Increase
Index

Exhibit 2.1
 Docket No. 23-067-01
 9/27/2023

Exhibit No.	Tab Label	Page Title	Page Description
2.1	Index	Index	Index Key for Exhibits
2.2	Rates	Rates	Shows the rate calculations and corresponding rate schedules.
2.3	Adj. Expense	Adjustments to Expenses	Shows the 2022 expenses, projected expenses, and any adjustments made by the DPU used to calculate the revenue requirement.
2.4	Rev & Exp	Summary of Revenues and Expenses (Revenue Requirement)	Summarizes the adjusted expenses and shows the revenues required to fund these expenses.
2.5	Cap. Reserve	Capital Reserves	Sets the minimum Capital Reserves funding requirements.
2.6	Deprec	Depreciation Expense & Accumulated Depreciation Reconciliation	Lists the Company's assets and calculates the Depreciation Expense and Accumulated Depreciation.
2.7	CIAC	Contribution in Aid of Construction (CIAC) & Amortization of CIAC	Lists the Company's assets contributed (donated) to the water company, usually by the developer.
2.8	Rate Base	Rate Base	Rate base is the value of property, or infrastructure, on which a public utility is permitted to earn a specified rate of return.
2.9	Ret on Inv	Return on Investment	Calculates the company's return on its investment it has an opportunity to earn.
2.10	Taxes	Projected Federal & State Income Taxes	Estimates the Company's Federal and State Income Tax liability.