

**THE STATE OF NEW JERSEY
BOARD OF PUBLIC UTILITIES**

**IN THE MATTER OF THE PETITION :
OF MONTAGUE WATER AND SEWER:
COMPANIES FOR AN INCREASE IN :
RATES FOR SEWER AND WATER : BPU Docket Nos. WR2201 _____
SERVICE :**

DIRECT TESTIMONY OF ANTHONY GRAY

**ON BEHALF OF MONTAGUE WATER CO., INC. & MONTAGUE SEWER CO.,
INC.**

EXHIBIT L

January 14, 2022

**PREPARED DIRECT TESTIMONY
OF ANTHONY GRAY
ON BEHALF OF MONTAGUE WATER CO., INC. & MONTAGUE SEWER CO.,
INC.**

1 **BACKGROUND**

2 **Q. Please state your name, title and business address.**

3 A. My name is Anthony Gray. I am the Financial Planning and Analysis Manager for the Mid-Atlantic
4 Business Unit (“Business Unit”) which includes Montague Water Co., Inc. (“Montague Water”) and
5 Montague Sewer Co., Inc. (“Montague Sewer”, together either “MSW” or the “Companies”) and is
6 part of the North Region for Corix Regulated Utilities (US), Inc. (“CRU”), a subsidiary of Corix
7 Infrastructure, Inc. (“CII”). My business address is 4944 Parkway Plaza Boulevard, Suite 375,
8 Charlotte, North Carolina, 28217.

9 **Q. Please summarize your professional background.**

10 A. I am a graduate of the University of Charleston with a Bachelor of Science in Accounting and
11 Finance. I have been with CRU for approximately 7 years and have held the positions of Financial
12 Analyst I, Financial Analyst II, Senior Financial and Regulatory Analyst and my current role as
13 Financial Planning and Analysis Manager. Prior to joining CRU, I was employed with Sam’s Mart
14 Inc, and the Public Service Commission of West Virginia in the capacities of Staff Accountant and
15 Utilities Analyst I respectively.

16 **Q. What are your job responsibilities with CRU?**

17 A. I am responsible for all aspects of the daily management of the Business Unit’s finance and financial
18 planning operations, as well as reporting monthly and quarterly Business Unit financial results. I
19 develop and prepare Montague Sewer’s and Montague Water’s annual budget, monthly forecasts, and
20 regulatory model along with the other Business Unit affiliates in Pennsylvania, Maryland, and
21 Virginia. My duties include the management of the regulatory accounting process, which involves
22 directing, planning, managing and organizing regulatory filings for the Business Unit.

23 **Q. Have you previously testified on public utility ratemaking matters?**

24 A. Yes, I have testified before the North Carolina Utilities Commission, the Tennessee Public Utility
25 Commission, and Public Service Commission of Maryland.

1 **Q. What is the purpose of your testimony?**

2 A. The purpose of my testimony in this proceeding on behalf of the Companies is to discuss the structure
3 of the Companies' filing, pro-forma adjustments for the Test Year, cost allocations, cost of capital,
4 and rate design.

5 **Q. Are you sponsoring any exhibits or schedules in this proceeding?**

6 A. Yes. I am supporting the Exhibits noted in the Petition, as well as presenting the following schedules
7 in support of the Companies' filing:

SCHEDULE NAME	SCHEDULE #
Plant in Service	Schedule A-1
Accumulated Depreciation	Schedule A-2
Cash Working Capital	Schedule A-3
Contribution-In-Aid- Construction (CIAC)	Schedule A-4
Consolidated Tax Adjustment	Schedule A-5
Accumulated Deferred Income Tax	Schedule A-6
Oracle Fusion Asset	Schedule A-7
Plant Acquisition Adjustment	Schedule A-8
Revenues	Schedule B-1
Uncollectibles	Schedule B-2
Salaries & Wages	Schedule B-3
Salary Captive	Schedule B-4
Purchase Power	Schedule B-5
Purchased Water & Sewer	Schedule B-6
Maintenance & Repair	Schedule B-7
Maintenance Testing	Schedule B-8
Meter Reading	Schedule B-9
Chemicals	Schedule B-10
Transportation Expense	Schedule B-11
Outside Service	Schedule B-12
Office Supplies & Other Expenses	Schedule B-13
Regulatory Commission Expense	Schedule B-14
Pension & Other Benefits	Schedule B-15
Rent	Schedule B-16
Insurance	Schedule B-17
Office Utilities	Schedule B-18
Miscellaneous Expense	Schedule B-19
Depreciation Expense	Schedule B-20
Plant Acquisition Amortization Expense	Schedule B-21
Contribution-In-Aid-Construction Amortization	Schedule B-22
Taxes Other Than Income (TOTI)	Schedule B-23
Income Taxes	Schedule B-24

1

2 **Q. Were the Exhibits and Schedules sponsored by you in this filing prepared by you or under your**
3 **direction and supervision?**

4 A. Yes. They are true and correct to the best of my knowledge, information and belief.

5 **RATE RELIEF**

6 **Q. Why are the Companies requesting rate relief at this time?**

7 A. A rate increase is necessary to allow the Companies to recover the reasonable and prudent costs of
8 providing safe, adequate and reliable service and an opportunity to earn a fair and reasonable rate of
9 return on their invested capital. Since the Companies' last filing nearly 10 years ago, MSW has
10 invested approximately \$1 million in its water systems and \$1.3 million in its sewer systems to
11 maintain reliable service to its customers. These investments are not currently reflected in rates, yet
12 are providing benefits to customers. Additionally, the utility industry – and economy generally – has
13 realized increased costs levels for materials, labor, and necessary services such as employee health
14 care and insurance. For these reasons, the Companies are not able to achieve a reasonable rate of
15 return on its investment. Rate relief is essential to ensure the continued availability of capital at a
16 reasonable cost and to maintain safe and reliable service. As shown in Exhibit B, after pro-forma
17 adjustments to the April 30, 2022 proposed Test Year in this filing for known and measurable
18 changes, the Companies reflect an overall return of -8.36% for water and 0.44% for sewer operations.
19 The proposed rates will allow the Companies the opportunity to earn a fair return and continue to
20 provide quality service.

21 **Q. Please describe the Test Year used by the Companies in this filing.**

22 A. The Companies have provided a Base Year reflecting the 12 months actual results ended September
23 30, 2021, and propose a Test Year representing the 12 months ending April 30, 2022. The Test Year
24 as shown in Exhibit D reflects 7 months of actual activity through November 30, 2021 and 5 months
25 estimated through the end of the Test Year. The Companies will provide updates to the Test Year
26 information as needed during the progress of the filing.

27 **Q. Please explain the structure and format of the Exhibits and Schedules presented in this filing.**

1 A. The Exhibits and Schedules are generally presented with the aforementioned Base Year split between
2 Direct and Allocated activity. The Direct activity reflects charges posted specifically to the water or
3 sewer operating cost centers, while the Allocated activity reflects charges posted to either the
4 consolidated NJ cost center, Business Unit and other regional cost centers, or corporate and shared
5 services cost centers. After totaling these components of the Base Year, pro-forma present rate
6 adjustments are made to the Base Year, with a resulting total column for pro-forma present rates. The
7 Exhibits then show the adjustment to present rate balances to produce resulting proposed rate
8 balances. In addition, Exhibits F-1 through F-4 provide a breakdown of capital structure, as well as
9 gross up factors and their impacts. Note that the Division of Rate Counsel Assessment is not used for
10 gross up of revenue requirement, as the Companies' proposed revenues fall below the minimum
11 annual fixed charge.

12 **Q. What is the revenue requirement requested in this proceeding for water and sewer operations?**

13 A. The proposed increase to water revenues is \$401,754 over pro-forma present revenues of \$412,514, a
14 97.4% change. The proposed increase to sewer revenues is \$212,123 over pro-forma present
15 revenues of \$238,695, an 88.9% change.

16 **Q. What is the impact to the average water and sewer customer of the proposed rate increases?**

17 A. The proposed increase to water revenues would result in an increase to the average residential
18 customer using 2,608 gallons per month from \$41.74 to \$82.63, or 98%. The proposed increase to
19 sewer revenues would result in an increase to the average residential customer using 1,218 gallons per
20 month from \$71.20 to \$136.31, or 89%.

21 **PRO-FORMA ADJUSTMENTS**

22 **Q. What are the known and measurable pro-forma adjustments made to the income statement**
23 **(Exhibit B)?**

24 A. The following adjustments have been made to the pro-forma income statement. All adjustments are
25 shown as applicable in Schedules B-1 to B-24.

- 1 • Revenues are normalized based on the three-year average of consumption and customer counts,
2 covering the period October 2018 to September 2021. The fire hydrant count was taken as of
3 September 30, 2021.
- 4 • Uncollectible Expense is adjusted based on the percentage of uncollectible expense to revenues in
5 the Base Year, applied to pro-forma present and proposed revenues.
- 6 • Salaries and Wages are adjusted to annualize expenses based on the most current information
7 available, including estimated pay increases through the end of the Test Year.
- 8 • For several Schedules, Base Year costs allocated to various line items through WSC during 2020
9 were removed, and all Corporate and Support Services Allocations are annualized for pro-forma
10 purposes in Schedule B-19. The Schedules affected are B-4, B-7, B-11, B-12, B-13, B-16, B-18, B-
11 19 and B-23.
- 12 • Charges posted to Purchased Water and Sewer in the Base Year have been removed as mispostings.
- 13 • In addition to the above, Schedules B-7, B-9 and B-11 include:
 - 14 • Annualized Other Contract Workers Expense and Meter Reading Expense for current monthly
15 recurring costs.
 - 16 • Remove one-time postings from Other Outside Services Expense.
 - 17 • Three-year average actual expenses for remaining pro-forma adjustments.
- 18 • Maintenance Testing Expense is adjusted using a three-year average of actual expenses for water,
19 and removes Base Year amounts for sewer.
- 20 • Regulatory Commission Expense is adjusted to reflect total estimated costs for this filing of
21 \$108,000. The total costs are represented at 50% for recovery, amortized over 5 years.
- 22 • Pension & Benefits Expense is adjusted for certain 2022 cost rates, applied to employee benefits
23 selections.
- 24 • Insurance Expense is adjusted to reflect the most current insurance policy premiums and related
25 costs.

- 1 • Depreciation and Amortization Expenses are adjusted to reflect annual amounts based on pro-forma
2 Utility Plant in-Service, Purchase Acquisition Adjustment (“PAA”), and CIAC, as shown in
3 Schedules A-1, A-4, and A-8.
- 4 • Taxes Other Than Income is adjusted for
 - 5 • annualized payroll taxes based on Salary and Wages pro-forma amounts.
 - 6 • Utility Commission Taxes and Other General Taxes reflecting BPU and Division of Rate
7 Counsel Assessments, respectively, at most recent rates for pro-forma present and proposed
8 revenues.
 - 9 • Gross Receipts and Franchise Taxes reflecting current statutory rates for pro-forma present and
10 proposed revenues.
- 11 • Income Taxes are computed on taxable pro-forma income at current statutory rates.
- 12 • Pro-forma allocations are computed using the cost allocation factors noted later in my testimony.
13 Tier 1 composite allocators are based on values as of June 30, 2020 which are utilized for 2021’s
14 calculations, and the Tier 2 allocation factor is updated based on Base Year-end values.

15 **Q. What are the pro forma adjustments made to the rate base exhibit (Exhibit A)?**

- 16 A. The following adjustments were made to the rate base exhibit. All adjustments are shown as
17 applicable in Schedules A-1 to A-8:
- 18 • Working capital has been calculated based on 1/8th of pro-forma General and Maintenance
19 Expenses.
 - 20 • Pro Forma Plant in-Service is adjusted for estimated additional capital investments and retirements
21 through the end of the Test Year.
 - 22 • Accumulated Depreciation and Accumulated CIAC Amortization have been adjusted for estimated
23 additional capital investments and retirements through the end of the Test Year.
 - 24 • A Consolidated Tax Adjustment is included, as discussed later in my testimony.
 - 25 • PAA Amortization is adjusted to reflect the balance at the end of the Test Year.
 - 26 • Oracle Fusion Asset, a Non-Current Asset, is included as discussed later in my testimony.

- 1 • Pro-forma allocations are computed using the cost allocation factors noted later in my testimony.
2 Tier 1 composite allocators are based on values as of June 30, 2020 which are utilized for 2021's
3 calculations, and the Tier 2 allocation factor is updated based on Base Year-end values.

4 **Q. How do the Companies reflect the impacts of the COVID-19 pandemic on their costs?**

5 A. The Companies have not deferred any costs related to the pandemic. To the extent the pandemic has
6 continued to impact operations and those impacts are not reasonably estimated to change, the Base
7 Year actual costs are reflected for pro-forma purposes, without adjustment. Also, the Companies are
8 not able to reasonably estimate changes to costs, compared to the Base Year actuals, for Uncollectible
9 Expense percentage due to the continued disconnect moratorium imposed by the New Jersey
10 Governor, as well as recent legislation – Senate Bill S-4081 - that requires water companies to
11 participate in the Winter Termination Program.

12 **Q. Do the Companies receive services from affiliate companies?**

13 A. Yes. Please see Company Witness Mendenhall's testimony regarding services provided by CII and
14 Water Service Corporation ("WSC").

15 **Q. Has MSW reflected the costs of these support services in its proposed revenue requirement?**

16 A. Yes. Schedule B-19 reflects the pro-forma support services costs allocated to MSW.

17 **Q. Please describe the process used to allocate these costs.**

18 A. CII uses a Cost Allocation Methodology ("CAM") that allocates costs with a 2-tier approach. Tier 1
19 allocates costs using a modified Massachusetts method with a composite allocator comprised of three
20 factors, weighted equally – gross revenues, headcount, and gross plant in-service. The result of the
21 Tier 1 allocation to CRU is then allocated to CRU subsidiaries based on an Equivalent Residential
22 Connections ("ERC") allocator. The Tier 2 allocation is consistent with existing affiliate agreements.

23 **Q. Did CII implement new enterprise software since the Companies' last rate case?**

24 A. Yes. CII consolidated various legacy systems and implemented the Oracle Fusion Cloud Software
25 System ("Fusion"). Please see Company Witness Mendenhall's testimony for a description of the
26 system.

27 **Q. Please describe the proposed accounting of the Fusion system in the Companies' filing.**

1 A. Due to its status as a SaaS (Software as a Service) system, Fusion could not be recorded to Utility
2 Plant In-Service as had been the case for its predecessor for CRU, JD Edwards. However, CII
3 recorded capitalizable implementation costs to a Non-Current Asset account, and has been amortizing
4 the balance since the system went “live”, which was done in two phases – June 2020 and November
5 2020. The Companies are proposing the total unamortized Non-Current Asset be allocated to MSW
6 via the CAM’s Tier 1 and 2 factors to provide an allocated net rate base balance for pro-forma
7 purposes in this case. The resulting rate base amount is reflected in Schedule A-7.

8 **Q. Please explain how the Companies have accounted for N.J.A.C. 14:1-5.12(a)(11) in this filing.**

9 A. The Companies have calculated a Consolidated Tax Adjustment (“CTA”) consistent with N.J.A.C.
10 14:1-5.12(a)(11), using the tax years ended December 31, 2016 through 2020. The Companies have
11 also reviewed the decision of the Appellate Division of the Superior Court of New Jersey in Docket
12 No. A-3621-18, dated June 7, 2021, which reversed the BPU calculation’s sharing provision. The
13 resulting CTA rate base deduction is reflected in Schedule A-5.

14 **COST OF CAPITAL**

15 **Q. What do the Companies propose as the pro-forma long-term debt and cost of equity ratios for
16 this filing?**

17 A. The Companies’ rate base is funded by debt and equity of CRU. CRU tends to maintain an
18 approximate 50/50 debt/equity ratio in its capital structure, though actual balances may fluctuate
19 slightly due to timing of income, equity infusions from its parent, and debt issuances, payments and
20 drawdowns. As such, the Companies propose a 50% long-term debt ratio and 50% cost of equity
21 ratio in their pro-forma capital structure.

22 **Q. What is the cost of long-term debt proposed in this filing?**

23 A. The Companies propose a cost of debt of 4.94% in their proposed capital structure. This rate reflects
24 CRU’s weighted cost of long-term debt issuances outstanding and draws on a revolving credit line as
25 of the end of the Base Year.

26 **Q. What is the cost of common equity proposed in this filing?**

1 A. The Companies propose to use a cost of common equity (“ROE”) of 9.60% in setting rates in this
2 proceeding. This rate is equal to that which has been approved by the BPU in recent water and sewer
3 rate cases in the State, as noted below. In addition, other small water companies in the State have
4 requested the same ROE in recent filings¹.

COMPANY	DOCKET	GRANTED	ORDER DATE
New Jersey American Water	WR19121516	9.60%	10/28/2020
Aqua New Jersey	WR20010056	9.60%	12/2/2020
Suez New Jersey	WR20110729	9.60%	5/19/2021
Middlesex Water	WR21050813	9.60%	12/15/2021

5

6 As small utilities with a smaller customer bases than others across which to spread their costs,
7 decisions must be made where to allocate our limited resources and customer dollars. Based on the
8 consistent recent BPU decisions on this issue, we did not feel it was wise to spend thousands of
9 dollars to produce separate rate of return testimony. The Companies are therefore proposing to use
10 for rate setting purposes in this filing the “going rate” for ROE that the BPU has deemed reasonable
11 across multiple recent proceedings.

12 **Q. What is the resulting proposed rate of return in this filing?**

13 A. The resulting rate of return requested by the Companies is 7.27%.

14 **RATE DESIGN**

15 **Q. Do the Companies propose any changes to the rate design for water or sewer service?**

16 A. Montague Water does not propose any change in the rate structure for water service – it proposes to
17 continue to bill monthly per Rate Schedules No. 1, 2, and 4 for residential, commercial, and fire
18 hydrant service, respectively. However, instead of applying the rate increase “across the board”,
19 Montague Water proposes to allocate a higher proportion of the proposed revenues to the Volumetric

¹ Gordons Corner Water Company, Docket WR21070979, and Shore Water Company, Docket WR21091141.

1 Charge than the Base Facilities Charge. This method of allocating the rate increase provides
2 customers additional control of their monthly bill and lowers the rate impact to low-use customers.

3 Montague Sewer proposes in this filing to transition from a monthly flat charge to a fixed/volumetric
4 charge method. As all Montague Sewer customers are also Montague Water customers, the monthly
5 water meter readings are readily available on each customers' combined account records. In addition,
6 Montague Sewer proposes a threshold or "cap" of 2,000 gallons per month be used to limit the
7 amount of volume that is reflected in the volumetric charge. This threshold was determined based on
8 the approximate three-year average of consumption per month for residential customers who also are
9 supplied sewer service². Transitioning to a fixed/volumetric billing method will provide customers
10 with additional control of their monthly bills, and enhances the conservation incentive that volumetric
11 billing for water charges already provides.

12 **RULES, REGULATIONS, AND CONDITIONS OF SERVICE TARIFFS**

13 **Q. Do the Companies propose any changes to their rules, regulations and conditions of services as**
14 **included in their respective tariffs?**

15 A. Aside from those changes in base service rates as detailed above, as well as the noted change to a
16 volumetric sewer billing process, the Companies have no other changes to their current tariffs.

17 **Q. Does this conclude your prepared direct testimony?**

18 A. Yes, it does. I however reserve the right to provide updated to my testimony as additional
19 information becomes available during the processing of this filing.

² The actual three-year average covering October 2018 to September 2021 for residential monthly consumption of sewer customers is 2,056 gallons.

Montague Sewer Company and Montague Water Company
WR2201_____

Schedule A-1

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Direct Plant in Service

Montague Water			Base Year -	Base Year -	Total Base	Pro - Forma	Pro-Forma	Depreciation
Line No.	Account	Description	Direct	Allocated	Year	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]	[E]	
1	141101	Land and Rights General	69,158.25	-	69,158.25	-	69,158.25	0.00%
2	141102	Land and Rights Pump	-	-	-	-	-	0.00%
3	141103	Land and Rights Water	-	-	-	-	-	0.00%
4	141104	Land and Rights Trans	78,913.38	-	78,913.38	-	78,913.38	0.00%
5	141105	Land and Rights Intangible	-	-	-	-	-	0.00%
6	141106	Land and Rights Collections	-	-	-	-	-	0.00%
7	141107	Land and Rights Treatment	-	-	-	-	-	0.00%
8	141108	Land and Rights Reclaim	-	-	-	-	-	0.00%
9	141199	Land Clearing	-	-	-	-	-	0.00%
10	141201	Organization	87,454.56	-	87,454.56	-	87,454.56	2.00%
11	141202	Franchises	9,945.91	-	9,945.91	-	9,945.91	2.00%
12	141203	Struct and Improv General Plant	-	-	-	-	-	2.00%
13	141204	Struct and Improv Service Supplies	85,061.64	-	85,061.64	-	85,061.64	2.00%
14	141205	Struct and Improv Water Treat Plt	17,285.63	-	17,285.63	-	17,285.63	2.00%
15	141206	Struct and Improv Trans Dist Plt	2,175.62	-	2,175.62	-	2,175.62	2.00%
16	141207	Struct and Improv Collect Plant	-	-	-	-	-	2.00%
17	141208	Struct and Improv Pump Plant	-	-	-	-	-	2.00%
18	141209	Struct and Improv Treatment Plant	-	-	-	-	-	2.00%
19	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	2.00%
20	141211	Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	2.00%
21	141212	Struct and Improv Production	-	-	-	-	-	2.00%
22	141213	Struct and Improv Natural Gas	-	-	-	-	-	2.00%
23	141214	Struct and Improv Transmissions	-	-	-	-	-	2.00%
24	141215	Struct and Improv Distribution	-	-	-	-	-	2.00%
25	141216	Struct and Improv Electrical	-	-	-	-	-	2.00%
26	141217	Struct and Improv Propane	-	-	-	-	-	2.00%
27	141218	Struct and Improv Municipal	-	-	-	-	-	2.00%
28	141219	Struct and Improv Biomass	-	-	-	-	-	2.00%
29	141220	Struct and Improv Office	-	9,324.90	9,324.90	-	9,324.90	2.00%
30	141221	Collecting Reservoirs	-	-	-	-	-	2.00%
31	141222	Lake, River, Other Intakes	-	-	-	-	-	2.00%
32	141223	Wells and Springs	102,041.55	-	102,041.55	-	102,041.55	2.00%
33	141224	Infiltration Gallery	-	-	-	-	-	2.00%
34	141225	Supply Mains	13,064.18	-	13,064.18	-	13,064.18	2.00%
35	141226	Power Generation Equipment	-	-	-	-	-	2.00%
36	141227	Electric Pump Equip Src Pump	7,484.29	-	7,484.29	646.54	8,130.83	2.00%
37	141228	Electric Pump Equip WTP	217,321.41	-	217,321.41	10,972.13	228,293.54	2.00%
38	141229	Electric Pump Equip Trans Dist	15,969.80	-	15,969.80	-	15,969.80	2.00%
39	141230	Water Treatment Equipment	77,614.27	-	77,614.27	438.65	78,052.92	2.00%
40	141231	Dist Resv and Standpipes	668,609.45	-	668,609.45	11,283.54	679,892.99	2.00%
41	141232	Trans and Distr Mains	1,187,084.05	-	1,187,084.05	8,549.17	1,195,633.22	2.00%
42	141233	Service Lines	394,102.58	-	394,102.58	36,064.84	430,167.42	2.00%
43	141234	Meters	96,829.43	-	96,829.43	3,837.46	100,666.89	2.00%
44	141235	Meter Installations	115,231.48	-	115,231.48	13,860.33	129,091.81	2.00%
45	141236	Hydrants	115,463.64	-	115,463.64	19,826.20	135,289.84	2.00%
46	141237	Backflow Prevention Devices	6,846.06	-	6,846.06	164.64	7,010.70	2.00%
47	141238	Power Gen Equip Coll Plt	-	-	-	-	-	2.00%
48	141239	Power Gen Equip Pump Plt	-	-	-	-	-	2.00%
49	141240	Power Gen Equip Treat Plt	-	-	-	-	-	2.00%
50	141241	Sewer Force Main	-	-	-	-	-	2.00%
51	141242	Sewer Gravity Main	-	-	-	-	-	2.00%
52	141243	Manholes	-	-	-	-	-	2.00%
53	141244	Special Collection Structures	-	-	-	-	-	2.00%
54	141245	Service to Customers	-	-	-	-	-	2.00%
55	141246	Flow Measure Devices	-	-	-	-	-	2.00%
56	141247	Flow Measure Install	-	-	-	-	-	2.00%
57	141248	Receiving Wells	-	-	-	-	-	2.00%
58	141249	Pumping Equip Pump Plt	-	-	-	-	-	2.00%
59	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	2.00%
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	2.00%
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	2.00%
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	2.00%
63	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	2.00%
64	141255	Plant Sewers Treatment Plt	-	-	-	-	-	2.00%
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	2.00%

Montague Sewer Company and Montague Water Company
WR2201_____

Schedule A-1

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Direct Plant in Service

66	141257	Outfall Lines	-	-	-	-	-	2.00%
67	141258	Reservoirs	-	-	-	-	-	2.00%
68	141259	House Regulators	-	-	-	-	-	2.00%
69	141260	House Regulatory Install	-	-	-	-	-	2.00%
70	141261	Reuse Services	-	-	-	-	-	2.00%
71	141262	Reuse Mtr/Installations	-	-	-	-	-	2.00%
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	2.00%
73	141264	Reuse Transmission and Dist	-	-	-	-	-	2.00%
74	141265	Processing Plant	-	-	-	-	-	2.00%
75	141266	Maintenance Structure and Improv	-	-	-	-	-	2.00%
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	2.00%
77	141268	Other and Misc Equip Source Supply	-	-	-	-	-	2.00%
78	141269	Other and Misc Equip WTP	3,945.62	-	3,945.62	-	3,945.62	2.00%
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	2.00%
80	141271	Other Tangible Plant	-	-	-	-	-	2.00%
81	141272	Other Plant Collection	-	-	-	-	-	2.00%
82	141273	Other Plant Pump	-	-	-	-	-	2.00%
83	141274	Other Plant Treatment	-	-	-	-	-	2.00%
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	2.00%
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	2.00%
86	141277	Other Plant	-	-	-	-	-	2.00%
87	141278	Plant Alloc	-	-	-	-	-	2.00%
88	141279	Domestic Water	-	-	-	-	-	2.00%
89	141280	Irrigation Water	-	-	-	-	-	2.00%
90	141281	Geothermal	-	-	-	-	-	2.00%
91	141282	District Energy System	-	-	-	-	-	2.00%
92	141283	Concession	-	-	-	-	-	2.00%
93	141284	DES - Startup Costs	-	-	-	-	-	2.00%
94	141285	DES - Project Management	-	-	-	-	-	2.00%
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	2.00%
96	141287	DES - Distribution Piping System	-	-	-	-	-	2.00%
97	141288	DES - Energy Transfer Station	-	-	-	-	-	2.00%
98	141289	DES - Project Development	-	-	-	-	-	2.00%
99	141290	DES - Engineer	-	-	-	-	-	2.00%
100	141291	DES - Low Rise Connection	-	-	-	-	-	2.00%
101	141292	Non-Utility Property	-	-	-	-	-	2.00%
102	141293	Plant Held for Future Use	-	-	-	-	-	2.00%
103	141298	FA default	-	-	-	-	-	2.00%
104	141299	Utility Plant Clearing	-	-	-	-	-	2.00%
105	141301	Building	-	-	-	-	-	2.00%
106	141302	Leasehold Improvement	-	-	-	-	-	2.00%
107	141303	Office Furniture	1,432.00	6,624.02	8,056.02	-	8,056.02	2.00%
108	141304	Office Equipment	-	-	-	-	-	2.00%
109	141305	Stores Equipment	-	5.39	5.39	-	5.39	2.00%
110	141306	Lab Equipment	21,211.98	-	21,211.98	217.67	21,429.65	2.00%
111	141307	Rental Equipment	-	-	-	-	-	2.00%
112	141308	Tool Shop Equipment	41,677.57	56.55	41,734.12	368.98	42,103.10	2.00%
113	141309	Power Operated Equipment	1,037.90	-	1,037.90	-	1,037.90	2.00%
114	141310	Communications Equipment	20,002.90	965.03	20,967.93	-	20,967.93	2.00%
115	141311	Misc Equipment	9,455.32	-	9,455.32	2,837.01	12,292.33	2.00%
116	141399	Building and Equipment Clearing	-	-	-	-	-	2.00%
117	141401	Vehicles	-	21,977.18	21,977.18	67,082.66	89,059.84	20.00%
118	141499	Vehicles Clearing	-	-	-	-	-	20.00%
119	141501	Computer Hardware	-	19.17	19.17	-	19.17	33.33%
120	141502	Desktop/Laptop Computers	-	265.71	265.71	-	265.71	33.33%
121	141503	Mainframe Computers	-	2,928.84	2,928.84	-	2,928.84	20.00%
122	141504	Mini Comp Wtr	12.20	27,161.98	27,174.18	-	27,174.18	33.33%
123	141601	Computer Software	-	2,650.34	2,650.34	-	2,650.34	33.33%
124	141602	Comp Systems	3,151.32	89,947.16	93,098.48	-	93,098.48	33.33%
125	141603	Micro Systems	-	1,515.21	1,515.21	-	1,515.21	33.33%
126	141699	Computer Clearing	-	-	-	-	-	33.33%
127								
128		Total Water Plant	<u>3,469,583.99</u>	<u>163,441.48</u>	<u>3,633,025.47</u>	<u>176,149.84</u>	<u>3,809,175.31</u>	

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Direct Plant in Service

Montague Sewer			Base Year -	Base Year -	Total Base	Pro - Forma	Pro-Forma	Depreciation
Line No.	Account	Description	Direct	Allocated	Year	Adjustment	Proposed	Rate
			[A]	[B]	[C]	[D]	[E]	
129	141101	Land and Rights General	-	-	-	-	-	0.00%
130	141102	Land and Rights Pump	-	-	-	-	-	0.00%
131	141103	Land and Rights Water	-	-	-	-	-	0.00%
132	141104	Land and Rights Trans	-	-	-	-	-	0.00%
133	141105	Land and Rights Intangible	-	-	-	-	-	0.00%
134	141106	Land and Rights Collections	-	-	-	-	-	0.00%
135	141107	Land and Rights Treatment	-	-	-	-	-	0.00%
136	141108	Land and Rights Reclaim	-	-	-	-	-	0.00%
137	141199	Land Clearing	-	-	-	-	-	0.00%
138	141201	Organization	66,852.58	-	66,852.58	-	66,852.58	1.50%
139	141202	Franchises	-	-	-	-	-	1.50%
140	141203	Struct and Improv General Plant	20,954.10	-	20,954.10	10,729.22	31,683.32	1.50%
141	141204	Struct and Improv Service Supplies	-	-	-	-	-	1.50%
142	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	1.50%
143	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	1.50%
144	141207	Struct and Improv Collect Plant	-	-	-	-	-	1.50%
145	141208	Struct and Improv Pump Plant	167,856.06	-	167,856.06	-	167,856.06	1.50%
146	141209	Struct and Improv Treatment Plant	-	-	-	-	-	1.50%
147	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	1.50%
148	141211	Struct and Improv Reclaim Wtr Dist	870.00	-	870.00	-	870.00	1.50%
149	141212	Struct and Improv Production	-	-	-	-	-	1.50%
150	141213	Struct and Improv Natural Gas	-	-	-	-	-	1.50%
151	141214	Struct and Improv Transmissions	-	-	-	-	-	1.50%
152	141215	Struct and Improv Distribution	-	-	-	-	-	1.50%
153	141216	Struct and Improv Electrical	-	-	-	-	-	1.50%
154	141217	Struct and Improv Propane	-	-	-	-	-	1.50%
155	141218	Struct and Improv Municipal	-	-	-	-	-	1.50%
156	141219	Struct and Improv Biomass	-	-	-	-	-	1.50%
157	141220	Struct and Improv Office	-	3,185.65	3,185.65	-	3,185.65	1.50%
158	141221	Collecting Reservoirs	-	-	-	-	-	1.50%
159	141222	Lake, River, Other Intakes	-	-	-	-	-	1.50%
160	141223	Wells and Springs	-	-	-	-	-	1.50%
161	141224	Infiltration Gallery	-	-	-	-	-	1.50%
162	141225	Supply Mains	-	-	-	-	-	1.50%
163	141226	Power Generation Equipment	-	-	-	-	-	1.50%
164	141227	Electric Pump Equip Src Pump	-	-	-	-	-	1.50%
165	141228	Electric Pump Equip WTP	-	-	-	-	-	1.50%
166	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	1.50%
167	141230	Water Treatment Equipment	-	-	-	-	-	1.50%
168	141231	Dist Resv and Standpipes	-	-	-	-	-	1.50%
169	141232	Trans and Distr Mains	-	-	-	-	-	1.50%
170	141233	Service Lines	-	-	-	-	-	1.50%
171	141234	Meters	-	-	-	-	-	1.50%
172	141235	Meter Installations	-	-	-	-	-	1.50%
173	141236	Hydrants	-	-	-	-	-	1.50%
174	141237	Backflow Prevention Devices	-	-	-	-	-	1.50%
175	141238	Power Gen Equip Coll Plt	580.26	-	580.26	-	580.26	1.50%
176	141239	Power Gen Equip Pump Plt	-	-	-	-	-	1.50%
177	141240	Power Gen Equip Treat Plt	-	-	-	-	-	1.50%
178	141241	Sewer Force Main	236,665.99	-	236,665.99	-	236,665.99	1.50%
179	141242	Sewer Gravity Main	85,769.56	-	85,769.56	-	85,769.56	1.50%
180	141243	Manholes	6,198.14	-	6,198.14	2,299.86	8,498.00	1.50%
181	141244	Special Collection Structures	53,084.62	-	53,084.62	162,740.70	215,825.32	1.50%
182	141245	Service to Customers	12,466.53	-	12,466.53	2,469.33	14,935.86	1.50%
183	141246	Flow Measure Devices	4,145.58	-	4,145.58	-	4,145.58	1.50%
184	141247	Flow Measure Install	-	-	-	-	-	1.50%
185	141248	Receiving Wells	-	-	-	-	-	1.50%
186	141249	Pumping Equip Pump Plt	36,501.58	-	36,501.58	12,132.14	48,633.72	1.50%
187	141250	Pumping Equip Reclaim WTP	-	-	-	-	-	1.50%
188	141251	Pumping Equip Rcl Wtr Dist	285.18	-	285.18	-	285.18	1.50%
189	141252	Treat/Disp Equip Lagoon	791,442.42	-	791,442.42	672,622.94	1,464,065.36	2.00%
190	141253	Treat/Disp Equip Trt Plt	253,314.77	-	253,314.77	4,264.32	257,579.09	1.50%
191	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	1.50%
192	141255	Plant Sewers Treatment Plt	11,358.97	-	11,358.97	258.41	11,617.38	1.50%
193	141256	Plant Sewers Reclaim Wtr	(1,143.99)	-	(1,143.99)	-	(1,143.99)	1.50%

Montague Sewer Company and Montague Water Company

Schedule A-1

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Direct Plant in Service

194	141257	Outfall Lines	-	-	-	-	-	1.50%
195	141258	Reservoirs	-	-	-	-	-	1.50%
196	141259	House Regulators	-	-	-	-	-	1.50%
197	141260	House Regulatory Install	-	-	-	-	-	1.50%
198	141261	Reuse Services	-	-	-	-	-	1.50%
199	141262	Reuse Mtr/Installations	-	-	-	-	-	1.50%
200	141263	Reuse Dist Reservoirs	-	-	-	-	-	1.50%
201	141264	Reuse Transmission and Dist	710.16	-	710.16	-	710.16	1.50%
202	141265	Processing Plant	-	-	-	-	-	1.50%
203	141266	Maintenance Structure and Improv	-	-	-	-	-	1.50%
204	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	1.50%
205	141268	Other and Misc Equip Source Supply	-	-	-	-	-	1.50%
206	141269	Other and Misc Equip WTP	-	-	-	-	-	1.50%
207	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	1.50%
208	141271	Other Tangible Plant	-	-	-	-	-	1.50%
209	141272	Other Plant Collection	-	-	-	-	-	1.50%
210	141273	Other Plant Pump	542.40	-	542.40	-	542.40	1.50%
211	141274	Other Plant Treatment	-	-	-	-	-	1.50%
212	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	1.50%
213	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	1.50%
214	141277	Other Plant	-	-	-	-	-	1.50%
215	141278	Plant Alloc	-	-	-	-	-	1.50%
216	141279	Domestic Water	-	-	-	-	-	1.50%
217	141280	Irrigation Water	-	-	-	-	-	1.50%
218	141281	Geothermal	-	-	-	-	-	1.50%
219	141282	District Energy System	-	-	-	-	-	1.50%
220	141283	Concession	-	-	-	-	-	1.50%
221	141284	DES - Startup Costs	-	-	-	-	-	1.50%
222	141285	DES - Project Management	-	-	-	-	-	1.50%
223	141286	DES - Temporary Energy Centre	-	-	-	-	-	1.50%
224	141287	DES - Distribution Piping System	-	-	-	-	-	1.50%
225	141288	DES - Energy Transfer Station	-	-	-	-	-	1.50%
226	141289	DES - Project Development	-	-	-	-	-	1.50%
227	141290	DES - Engineer	-	-	-	-	-	1.50%
228	141291	DES - Low Rise Connection	-	-	-	-	-	1.50%
229	141292	Non-Utility Property	-	-	-	-	-	1.50%
230	141293	Plant Held for Future Use	-	-	-	-	-	1.50%
231	141298	FA default	-	-	-	-	-	1.50%
232	141299	Utility Plant Clearing	-	-	-	-	-	1.50%
233	141301	Building	-	-	-	-	-	1.50%
234	141302	Leasehold Improvement	-	-	-	-	-	1.50%
235	141303	Office Furniture	-	2,262.95	2,262.95	-	2,262.95	1.50%
236	141304	Office Equipment	-	-	-	-	-	1.50%
237	141305	Stores Equipment	2,230.25	1.84	2,232.09	1,152.64	3,384.73	1.50%
238	141306	Lab Equipment	-	-	-	-	-	1.50%
239	141307	Rental Equipment	-	-	-	-	-	1.50%
240	141308	Tool Shop Equipment	16,624.10	19.32	16,643.42	-	16,643.42	1.50%
241	141309	Power Operated Equipment	10,684.28	-	10,684.28	-	10,684.28	1.50%
242	141310	Communications Equipment	2,512.28	329.68	2,841.96	-	2,841.96	1.50%
243	141311	Misc Equipment	128.08	-	128.08	-	128.08	1.50%
244	141399	Building and Equipment Clearing	-	-	-	-	-	1.50%
245	141401	Vehicles	-	7,508.03	7,508.03	22,917.34	30,425.37	20.00%
246	141499	Vehicles Clearing	-	-	-	-	-	20.00%
247	141501	Computer Hardware	-	6.55	6.55	-	6.55	33.33%
248	141502	Desktop/Laptop Computers	-	90.77	90.77	-	90.77	33.33%
249	141503	Mainframe Computers	-	1,000.57	1,000.57	-	1,000.57	20.00%
250	141504	Mini Comp Wtr	-	9,279.29	9,279.29	-	9,279.29	33.33%
251	141601	Computer Software	-	905.43	905.43	-	905.43	33.33%
252	141602	Comp Systems	-	30,728.51	30,728.51	-	30,728.51	33.33%
253	141603	Micro Systems	-	517.64	517.64	-	517.64	33.33%
254	141699	Computer Clearing	-	-	-	-	-	33.33%
255		Total Sewer Plant	<u>1,780,633.90</u>	<u>55,836.23</u>	<u>1,836,470.13</u>	<u>891,586.91</u>	<u>2,728,057.04</u>	

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company

Schedule A-2

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Accumulated Depreciation

Montague Water							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
1	142201	Acc Dep - Organization	(47,032.63)	-	(47,032.63)	(1,020.32)	(48,052.95)
2	142202	Acc Dep - Franchises	(6,164.68)	-	(6,164.68)	(116.06)	(6,280.74)
3	142203	Acc Dep - Struct and Improv General Plant	-	-	-	-	-
4	142204	Acc Dep - Struct and Improv Service Supplies	(39,151.82)	-	(39,151.82)	(992.39)	(40,144.21)
5	142205	Acc Dep - Struct and Improv Water Treat Plt	(1,755.13)	-	(1,755.13)	(201.67)	(1,956.80)
6	142206	Acc Dep - Struct and Improv Trans Dist Plt	(283.14)	-	(283.14)	(25.41)	(308.55)
7	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-
8	142208	Acc Dep - Struct and Improv Pump Plant	-	-	-	-	-
9	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-
10	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-
11	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-
12	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-
13	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-
14	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-
15	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-
16	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-
17	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-
18	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-
19	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-
20	142220	Acc Dep - Struct and Improv Office	-	(1,259.99)	(1,259.99)	(364.66)	(1,624.65)
21	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-
22	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-
23	142223	Acc Dep - Wells and Springs	(32,488.61)	-	(32,488.61)	(1,190.49)	(33,679.10)
24	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-
25	142225	Acc Dep - Supply Mains	(794.03)	-	(794.03)	(114.31)	(908.34)
26	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-
27	142227	Acc Dep - Electric Pump Equip Src Pump	(61.73)	-	(61.73)	(87.29)	(149.02)
28	142228	Acc Dep - Electric Pump Equip WTP	(27,535.33)	-	(27,535.33)	(2,535.40)	(30,070.73)
29	142229	Acc Dep - Electric Pump Equip Trans Dist	8,127.28	-	8,127.28	(186.34)	7,940.94
30	142230	Acc Dep - Water Treatment Equipment	(8,579.36)	-	(8,579.36)	(905.52)	(9,484.88)
31	142231	Acc Dep - Dist Resv and Standpipes	(390,639.74)	-	(390,639.74)	(7,800.45)	(398,440.19)
32	142232	Acc Dep - Trans and Distr Mains	(710,378.31)	-	(710,378.31)	(13,849.29)	(724,227.60)
33	142233	Acc Dep - Service Lines	(95,040.82)	-	(95,040.82)	(4,597.88)	(99,638.70)
34	142234	Acc Dep - Meters	(6,442.67)	-	(6,442.67)	(1,129.66)	(7,572.33)
35	142235	Acc Dep - Meter Installations	(12,213.31)	-	(12,213.31)	(1,344.35)	(13,557.66)
36	142236	Acc Dep - Hydrants	(9,422.88)	-	(9,422.88)	(1,347.08)	(10,769.96)
37	142237	Acc Dep - Backflow Prevention Devices	(447.77)	-	(447.77)	(59.92)	(507.69)
38	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	-	-	-
39	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-
40	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-
41	142241	Acc Dep - Sewer Force Main	-	-	-	-	-
42	142242	Acc Dep - Sewer Gravity Main	-	-	-	-	-
43	142243	Acc Dep - Manholes	-	-	-	-	-
44	142244	Acc Dep - Special Collection Structures	-	-	-	-	-
45	142245	Acc Dep - Service to Customers	-	-	-	-	-
46	142246	Acc Dep - Flow Measure Devices	-	-	-	-	-
47	142247	Acc Dep - Flow Measure Install	-	-	-	-	-
48	142248	Acc Dep - Receiving Wells	-	-	-	-	-
49	142249	Acc Dep - Pumping Equip Pump Plt	-	-	-	-	-
50	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-
51	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-
52	142252	Acc Dep - Treat/Disp Equip Lagoon	-	-	-	-	-
53	142253	Acc Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-
54	142254	Acc Dep - Treat/Disp Equip Rclm Wtr	-	-	-	-	-
55	142255	Acc Dep - Plant Sewers Treatment Plt	-	-	-	-	-
56	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-
57	142257	Acc Dep - Outfall Lines	-	-	-	-	-
58	142258	Acc Dep - Reservoirs	-	-	-	-	-
59	142259	Acc Dep - House Regulators	-	-	-	-	-
60	142260	Acc Dep - House Regulatory Install	-	-	-	-	-

Montague Sewer Company and Montague Water Company

Schedule A-2

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Accumulated Depreciation

61	142261	Acc Dep - Reuse Services	-	-	-	-	-
62	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-
63	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-
64	142264	Acc Dep - Reuse Transmission and Dist	-	-	-	-	-
65	142265	Acc Dep - Processing Plant	-	-	-	-	-
66	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-
67	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-
68	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-
69	142269	Acc Dep - Other and Misc Equip WTP	(770.17)	-	(770.17)	(46.06)	(816.23)
70	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-
71	142271	Acc Dep - Other Tangible Plant	-	-	-	-	-
72	142272	Acc Dep - Other Plant Collection	-	-	-	-	-
73	142273	Acc Dep - Other Plant Pump	-	-	-	-	-
74	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-
75	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-	-	-	-
76	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-
77	142277	Acc Dep - Other Plant	-	-	-	-	-
78	142278	Acc Dep - Plant Alloc	-	-	-	-	-
79	142279	Acc Dep - Domestic Water	-	-	-	-	-
80	142280	Acc Dep - Irrigation Water	-	-	-	-	-
81	142281	Acc Dep - Geothermal	-	-	-	-	-
82	142282	Acc Dep - District Energy System	-	-	-	-	-
83	142283	Acc Dep - Concession	-	-	-	-	-
84	142284	Acc Dep - DES - Startup Costs	-	-	-	-	-
85	142285	Acc Dep - DES - Project Management	-	-	-	-	-
86	142286	Acc Dep - DES - Temporary Energy Centre	-	-	-	-	-
87	142287	Acc Dep - DES - Distribution Piping System	-	-	-	-	-
88	142288	Acc Dep - DES - Energy Transfer Station	-	-	-	-	-
89	142289	Acc Dep - DES - Project Development	-	-	-	-	-
90	142290	Acc Dep - DES - Engineer	-	-	-	-	-
91	142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-
92	142292	Acc Dep - Non-Utility Property	-	-	-	-	-
93	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-
94	142299	Acc Dep - Land	-	-	-	-	-
95	142301	Acc Dep - Building	-	-	-	-	-
96	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-
97	142303	Acc Dep - Office Furniture	(498.96)	(4,009.97)	(4,508.93)	(156.22)	(4,665.15)
98	142304	Acc Dep - Office Equipment	-	-	-	-	-
99	142305	Acc Dep - Stores Equipment	-	(0.10)	(0.10)	(0.17)	(0.27)
100	142306	Acc Dep - Lab Equipment	(1,662.10)	-	(1,662.10)	(247.45)	(1,909.55)
101	142307	Acc Dep - Rental Equipment	-	-	-	-	-
102	142308	Acc Dep - Tool Shop Equipment	2,526.00	(58.82)	2,467.18	(486.71)	1,980.47
103	142309	Acc Dep - Power Operated Equipment	112.95	-	112.95	(9.10)	103.85
104	142310	Acc Dep - Communications Equipment	(2,473.02)	(1,111.80)	(3,584.82)	(289.67)	(3,874.49)
105	142311	Acc Dep - Misc Equipment	(895.89)	-	(895.89)	(110.32)	(1,006.21)
106	142401	Acc Dep - Vehicles	-	(21,404.75)	(21,404.75)	(291.59)	(21,696.34)
107	142501	Acc Dep - Computer Hardware	-	(2.89)	(2.89)	(1.95)	(4.84)
108	142502	Acc Dep - Desktop/Laptop Computers	-	(10.73)	(10.73)	(27.61)	(38.34)
109	142503	Acc Dep - Mainframe Computers	-	(2,928.84)	(2,928.84)	0.00	(2,928.84)
110	142504	Acc Dep - Mini Comp Wtr	(2.38)	(21,034.46)	(21,036.84)	(2,258.78)	(23,295.62)
111	142601	Acc Dep - Computer Software	-	(321.46)	(321.46)	(334.82)	(656.28)
112	142602	Acc Dep - Comp Systems	(755.25)	(76,187.80)	(76,943.05)	(1,604.09)	(78,547.14)
113	142603	Acc Dep - Micro Systems	-	(1,515.21)	(1,515.21)	0.00	(1,515.21)
114	142701	Acc Dec - Salvage	-	-	-	-	-
115	142702	Cost of Removal	-	-	-	-	-
116	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-
117							
118		Total Water Plant	<u>(1,384,723.50)</u>	<u>(129,846.82)</u>	<u>(1,514,570.32)</u>	<u>(43,733.03)</u>	<u>(1,558,303.35)</u>

Montague Sewer Company and Montague Water Company

Schedule A-2

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Accumulated Depreciation

Montague Sewer							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
119	142201	Acc Dep - Organization	(24,810.44)	-	(24,810.44)	(779.94)	(25,590.38)
120	142202	Acc Dep - Franchises	-	-	-	-	-
121	142203	Acc Dep - Struct and Improv General Plant	(318.57)	-	(318.57)	(183.33)	(501.90)
122	142204	Acc Dep - Struct and Improv Service Supplies	-	-	-	-	-
123	142205	Acc Dep - Struct and Improv Water Treat Plt	-	-	-	-	-
124	142206	Acc Dep - Struct and Improv Trans Dist Plt	-	-	-	-	-
125	142207	Acc Dep - Struct and Improv Collect Plant	-	-	-	-	-
126	142208	Acc Dep - Struct and Improv Pump Plant	(53,503.75)	-	(53,503.75)	(1,468.74)	(54,972.49)
127	142209	Acc Dep - Struct and Improv Treatment Plant	-	-	-	-	-
128	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	-	-	-
129	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(93.74)	-	(93.74)	(7.63)	(101.37)
130	142212	Acc Dep - Struct and Improv Production	-	-	-	-	-
131	142213	Acc Dep - Struct and Improv Natural Gas	-	-	-	-	-
132	142214	Acc Dep - Struct and Improv Transmissions	-	-	-	-	-
133	142215	Acc Dep - Struct and Improv Distribution	-	-	-	-	-
134	142216	Acc Dep - Struct and Improv Electrical	-	-	-	-	-
135	142217	Acc Dep - Struct and Improv Propane	-	-	-	-	-
136	142218	Acc Dep - Struct and Improv Municipal	-	-	-	-	-
137	142219	Acc Dep - Struct and Improv Biomass	-	-	-	-	-
138	142220	Acc Dep - Struct and Improv Office	-	(430.45)	(430.45)	(124.58)	(555.03)
139	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-
140	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-
141	142223	Acc Dep - Wells and Springs	-	-	-	-	-
142	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-
143	142225	Acc Dep - Supply Mains	-	-	-	-	-
144	142226	Acc Dep - Power Generation Equipment	-	-	-	-	-
145	142227	Acc Dep - Electric Pump Equip Src Pump	-	-	-	-	-
146	142228	Acc Dep - Electric Pump Equip WTP	-	-	-	-	-
147	142229	Acc Dep - Electric Pump Equip Trans Dist	-	-	-	-	-
148	142230	Acc Dep - Water Treatment Equipment	-	-	-	-	-
149	142231	Acc Dep - Dist Resv and Standpipes	-	-	-	-	-
150	142232	Acc Dep - Trans and Distr Mains	-	-	-	-	-
151	142233	Acc Dep - Service Lines	-	-	-	-	-
152	142234	Acc Dep - Meters	-	-	-	-	-
153	142235	Acc Dep - Meter Installations	-	-	-	-	-
154	142236	Acc Dep - Hydrants	-	-	-	-	-
155	142237	Acc Dep - Backflow Prevention Devices	-	-	-	-	-
156	142238	Acc Dep - Power Gen Equip Coll Plt	(110.59)	-	(110.59)	(5.11)	(115.70)
157	142239	Acc Dep - Power Gen Equip Pump Plt	-	-	-	-	-
158	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	-	-	-
159	142241	Acc Dep - Sewer Force Main	(92,677.22)	-	(92,677.22)	(2,070.81)	(94,748.03)
160	142242	Acc Dep - Sewer Gravity Main	(10,634.59)	-	(10,634.59)	(750.47)	(11,385.06)
161	142243	Acc Dep - Manholes	(154.17)	-	(154.17)	(54.25)	(208.42)
162	142244	Acc Dep - Special Collection Structures	(929.04)	-	(929.04)	(464.52)	(1,393.56)
163	142245	Acc Dep - Service to Customers	(373.98)	-	(373.98)	(109.06)	(483.04)
164	142246	Acc Dep - Flow Measure Devices	(129.50)	-	(129.50)	(36.26)	(165.76)
165	142247	Acc Dep - Flow Measure Install	-	-	-	-	-
166	142248	Acc Dep - Receiving Wells	-	-	-	-	-
167	142249	Acc Dep - Pumping Equip Pump Plt	7,437.96	-	7,437.96	(319.41)	7,118.55
168	142250	Acc Dep - Pumping Equip Reclaim WTP	-	-	-	-	-
169	142251	Acc Dep - Pumping Equip Recl Wtr Dist	(12.24)	-	(12.24)	(2.52)	(14.76)
170	142252	Acc Dep - Treat/Disp Equip Lagoon	(324,699.74)	-	(324,699.74)	(9,233.49)	(333,933.23)
171	142253	Acc Dep - Treat/Disp Equip Trt Plt	(72,317.57)	-	(72,317.57)	(2,216.48)	(74,534.05)
172	142254	Acc Dep - Treat/Disp Equip Reclm Wtr	-	-	-	-	-
173	142255	Acc Dep - Plant Sewers Treatment Plt	(2,293.63)	-	(2,293.63)	(99.40)	(2,393.03)
174	142256	Acc Dep - Plant Sewers Reclaim Wtr	965.47	-	965.47	10.01	975.48
175	142257	Acc Dep - Outfall Lines	-	-	-	-	-
176	142258	Acc Dep - Reservoirs	-	-	-	-	-
177	142259	Acc Dep - House Regulators	-	-	-	-	-
178	142260	Acc Dep - House Regulatory Install	-	-	-	-	-

Montague Sewer Company and Montague Water Company

Schedule A-2

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Accumulated Depreciation

179	142261	Acc Dep - Reuse Services	-	-	-	-	-
180	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-
181	142263	Acc Dep - Reuse Dist Reservoirs	-	-	-	-	-
182	142264	Acc Dep - Reuse Transmission and Dist	(28.15)	-	(28.15)	(6.23)	(34.38)
183	142265	Acc Dep - Processing Plant	-	-	-	-	-
184	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-
185	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-
186	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-
187	142269	Acc Dep - Other and Misc Equip WTP	-	-	-	-	-
188	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-
189	142271	Acc Dep - Other Tangible Plant	-	-	-	-	-
190	142272	Acc Dep - Other Plant Collection	-	-	-	-	-
191	142273	Acc Dep - Other Plant Pump	(102.00)	-	(102.00)	(4.76)	(106.76)
192	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-
193	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-	-	-	-
194	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-
195	142277	Acc Dep - Other Plant	-	-	-	-	-
196	142278	Acc Dep - Plant Alloc	-	-	-	-	-
197	142279	Acc Dep - Domestic Water	-	-	-	-	-
198	142280	Acc Dep - Irrigation Water	-	-	-	-	-
199	142281	Acc Dep - Geothermal	-	-	-	-	-
200	142282	Acc Dep - District Energy System	-	-	-	-	-
201	142283	Acc Dep - Concession	-	-	-	-	-
202	142284	Acc Dep - DES - Startup Costs	-	-	-	-	-
203	142285	Acc Dep - DES - Project Management	-	-	-	-	-
204	142286	Acc Dep - DES - Temporary Energy Centre	-	-	-	-	-
205	142287	Acc Dep - DES - Distribution Piping System	-	-	-	-	-
206	142288	Acc Dep - DES - Energy Transfer Station	-	-	-	-	-
207	142289	Acc Dep - DES - Project Development	-	-	-	-	-
208	142290	Acc Dep - DES - Engineer	-	-	-	-	-
209	142291	Acc Dep - DES - Low Rise Connection	-	-	-	-	-
210	142292	Acc Dep - Non-Utility Property	-	-	-	-	-
211	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-
212	142299	Acc Dep - Land	-	-	-	-	-
213	142301	Acc Dep - Building	-	-	-	-	-
214	142302	Acc Dep - Leasehold Improvement	-	-	-	-	-
215	142303	Acc Dep - Office Furniture	-	(1,369.91)	(1,369.91)	(47.66)	(1,417.57)
216	142304	Acc Dep - Office Equipment	-	-	-	-	-
217	142305	Acc Dep - Stores Equipment	(113.62)	(0.03)	(113.65)	(72.37)	(186.02)
218	142306	Acc Dep - Lab Equipment	-	-	-	-	-
219	142307	Acc Dep - Rental Equipment	-	-	-	-	-
220	142308	Acc Dep - Tool Shop Equipment	6,835.58	(20.09)	6,815.49	(145.63)	6,669.86
221	142309	Acc Dep - Power Operated Equipment	(304.50)	-	(304.50)	(93.52)	(398.02)
222	142310	Acc Dep - Communications Equipment	(1,031.48)	(379.82)	(1,411.30)	(48.56)	(1,459.86)
223	142311	Acc Dep - Misc Equipment	(6.64)	-	(6.64)	(1.12)	(7.76)
224	142401	Acc Dep - Vehicles	-	(7,312.48)	(7,312.48)	(99.61)	(7,412.09)
225	142501	Acc Dep - Computer Hardware	-	(0.99)	(0.99)	(0.66)	(1.65)
226	142502	Acc Dep - Desktop/Laptop Computers	-	(3.67)	(3.67)	(9.43)	(13.10)
227	142503	Acc Dep - Mainframe Computers	-	(1,000.57)	(1,000.57)	(0.00)	(1,000.57)
228	142504	Acc Dep - Mini Comp Wtr	-	(7,185.98)	(7,185.98)	(772.46)	(7,958.44)
229	142601	Acc Dep - Computer Software	-	(109.82)	(109.82)	(114.38)	(224.20)
230	142602	Acc Dep - Comp Systems	-	(26,027.90)	(26,027.90)	(806.04)	(26,833.94)
231	142603	Acc Dep - Micro Systems	-	(517.64)	(517.64)	0.00	(517.64)
232	142701	Acc Dec - Salvage	-	-	-	-	-
233	142702	Cost of Removal	-	-	-	-	-
234	142801	Acc Dep - Fixed Assets Accrued	-	-	-	-	-
235							
236		Total Sewer Plant	<u>(569,406.15)</u>	<u>(44,359.35)</u>	<u>(613,765.50)</u>	<u>(20,138.43)</u>	<u>(633,903.93)</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201_____

Schedule A-3

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Cash Working Capital

Montague Water						
Line No.	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
		[A]	[B]	[C]	[D]	[E]
1	Maintenance expenses	88,380.35	30,339.73	118,720.08	(13,438.78)	105,281.30
2	General expenses	34,280.54	224,090.13	258,370.67	45,450.41	303,821.08
3	Total cash working capital expenses	<u>122,660.89</u>	<u>254,429.85</u>	<u>377,090.74</u>	<u>32,011.64</u>	<u>409,102.38</u>
4						
5	Cash Working Capital (Line 3 multiplied by 1/8)	15,332.61	31,803.73	47,136.34	4,001.45	51,137.80
6						
Montague Sewer						
Line No.	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
		[A]	[B]	[C]	[D]	[E]
7	Maintenance expenses	19,155.10	10,319.58	29,474.68	851.61	30,326.29
8	General expenses	13,522.24	76,115.14	89,637.38	12,182.94	101,820.32
9	Total cash working capital expenses	<u>32,677.34</u>	<u>86,434.73</u>	<u>119,112.07</u>	<u>13,034.54</u>	<u>132,146.61</u>
10						
11	Cash Working Capital (Line 11 multiplied by 1/8)	4,084.67	10,804.34	14,889.01	1,629.32	16,518.33

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

[D]- See Schedule B

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company

Schedule A-4

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Contribution -In-Aid of Construction

Montague Water							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
1	141899	CIAC-Clearing	-	-	-	-	-
2	271001	CIAC - Organization	-	-	-	-	-
3	271002	CIAC - Franchises	-	-	-	-	-
4	271003	CIAC - Structure/Improvement Src Supply	-	-	-	-	-
5	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-
6	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-
7	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-
8	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-
9	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-
10	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-
11	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-
12	271011	CIAC - Structure/Improvement Generator Plant	-	-	-	-	-
13	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-
14	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-
15	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-
16	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-
17	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-
18	271017	CIAC - Wells and Springs	-	-	-	-	-
19	271018	CIAC - Supply Mains	-	-	-	-	-
20	271019	CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-
21	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-
22	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-
23	271022	CIAC - Water Treatment Equipment	-	-	-	-	-
24	271023	CIAC - Dist Resv and S	-	-	-	-	-
25	271024	CIAC - Trans and Distr Mains	-	-	-	-	-
26	271025	CIAC - Service Lines	-	-	-	-	-
27	271026	CIAC - Meters	-	-	-	-	-
28	271027	CIAC - Meter Installations	-	-	-	-	-
29	271028	CIAC - Hydrants	-	-	-	-	-
30	271029	CIAC - Backflow Prevent D	-	-	-	-	-
31	271030	CIAC - Collecting Reservo	-	-	-	-	-
32	271031	CIAC - Lake, River, Other	-	-	-	-	-
33	271032	CIAC - Office Structure	-	-	-	-	-
34	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-
35	271034	CIAC - Misc Equipment	-	-	-	-	-
36	271035	CIAC - Other Tangible Plant	(421,349.46)	-	(421,349.46)	-	(421,349.46)
37	271036	CIAC - Tap Fee	-	-	-	-	-
38	271037	CIAC - Management Fee	-	-	-	-	-
39	271038	CIAC - Line Ext Fee	-	-	-	-	-
40	271039	CIAC - Res Cap Fee	-	-	-	-	-
41	271040	CIAC - Plant Mod Fee	-	-	-	-	-
42	271041	CIAC - Plant Meter Fee	-	-	-	-	-
43	271042	CIAC - Sewer Force Main	-	-	-	-	-
44	271043	CIAC - Sewer Gravity Main	-	-	-	-	-
45	271044	CIAC - Manholes	-	-	-	-	-
46	271045	CIAC - Special Coll Struc	-	-	-	-	-
47	271046	CIAC - Service to Customers	-	-	-	-	-
48	271047	CIAC - Flow Measure Devices	-	-	-	-	-
49	271048	CIAC - Flow Measure Install	-	-	-	-	-
50	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-
51	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-
52	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-
53	271052	CIAC - Laborator Equipment	-	-	-	-	-
54	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-
55	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-
56	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-
57	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-
58	271057	CIAC - Outfall Lines	-	-	-	-	-
59	271058	CIAC - Stores Equipment	-	-	-	-	-
60	271059	CIAC - Power Operated Equipment	-	-	-	-	-
61	271060	CIAC - Communication Equipment	-	-	-	-	-
62	271061	CIAC - Reuse Services	-	-	-	-	-
63	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-
64	271063	CIAC - Reuse Transmission	-	-	-	-	-
65	271064	CIAC - Capital	-	-	-	-	-
66	271065	CIAC - Commercial Concession	-	-	-	-	-
67	271066	CIAC - Developer	-	-	-	-	-
68	271067	CIAC - Post Oct 97	-	-	-	-	-
69	271068	CIAC - New (Taxable)N	-	-	-	-	-
70	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-
71	271070	CIAC - Old Plant	-	-	-	-	-
72	271071	CIAC - Estimates Only	-	-	-	-	-
73	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-
74	271073	CIAC - Unallocated - Taxable	-	-	-	-	-
75	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-
76	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-
77	271076	CIAC - Residential	-	-	-	-	-
78	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-
79	271078	CIAC - BC Hydro Grant	-	-	-	-	-
80	271079	CIAC - Land	-	-	-	-	-
81		Total Gross CIAC - Water	(421,349.46)	-	(421,349.46)	-	(421,349.46)

Montague Sewer Company and Montague Water Company

Schedule A-4

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Contribution -In-Aid of Construction

Montague Sewer							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[G]	[H]
163	141899	CIAC-Clearing	-	-	-	-	-
164	271001	CIAC - Organization	-	-	-	-	-
165	271002	CIAC - Franchises	-	-	-	-	-
166	271003	CIAC - Structure/Improvement Src Supply	-	-	-	-	-
167	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-
168	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-
169	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-
170	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-
171	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-
172	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-
173	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-
174	271011	CIAC - Structure/Improvement Generator Plant	(126,500.00)	-	(126,500.00)	-	(126,500.00)
175	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-
176	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-
177	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-
178	271015	CIAC - Power Generator Equipment Reclaim DIST	-	-	-	-	-
179	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-
180	271017	CIAC - Wells and Springs	-	-	-	-	-
181	271018	CIAC - Supply Mains	-	-	-	-	-
182	271019	CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-
183	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-
184	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-
185	271022	CIAC - Water Treatment Equipment	-	-	-	-	-
186	271023	CIAC - Dist Resv and S	-	-	-	-	-
187	271024	CIAC - Trans and Distr Mains	-	-	-	-	-
188	271025	CIAC - Service Lines	-	-	-	-	-
189	271026	CIAC - Meters	-	-	-	-	-
190	271027	CIAC - Meter Installations	-	-	-	-	-
191	271028	CIAC - Hydrants	-	-	-	-	-
192	271029	CIAC - Backflow Prevent D	-	-	-	-	-
193	271030	CIAC - Collecting Reservo	-	-	-	-	-
194	271031	CIAC - Lake, River, Other	-	-	-	-	-
195	271032	CIAC - Office Structure	-	-	-	-	-
196	271033	CIAC - Office Furniture/Equipment	-	-	-	-	-
197	271034	CIAC - Misc Equipment	-	-	-	-	-
198	271035	CIAC - Other Tangible Plant	-	-	-	-	-
199	271036	CIAC - Tap Fee	-	-	-	-	-
200	271037	CIAC - Management Fee	-	-	-	-	-
201	271038	CIAC - Line Ext Fee	-	-	-	-	-
202	271039	CIAC - Res Cap Fee	-	-	-	-	-
203	271040	CIAC - Plant Mod Fee	-	-	-	-	-
204	271041	CIAC - Plant Meter Fee	-	-	-	-	-
205	271042	CIAC - Sewer Force Main	-	-	-	-	-
206	271043	CIAC - Sewer Gravity Main	-	-	-	-	-
207	271044	CIAC - Manholes	-	-	-	-	-
208	271045	CIAC - Special Coll Struc	-	-	-	-	-
209	271046	CIAC - Service to Customers	-	-	-	-	-
210	271047	CIAC - Flow Measure Devices	-	-	-	-	-
211	271048	CIAC - Flow Measure Install	-	-	-	-	-
212	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-
213	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-
214	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-
215	271052	CIAC - Laborator Equipment	-	-	-	-	-
216	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-
217	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-
218	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-
219	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-
220	271057	CIAC - Outfall Lines	-	-	-	-	-
221	271058	CIAC - Stores Equipment	-	-	-	-	-
222	271059	CIAC - Power Operated Equipment	-	-	-	-	-
223	271060	CIAC - Communication Equipment	-	-	-	-	-
224	271061	CIAC - Reuse Services	-	-	-	-	-
225	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-
226	271063	CIAC - Reuse Transmission	-	-	-	-	-
227	271064	CIAC - Capital	-	-	-	-	-
228	271065	CIAC - Commercial Concession	-	-	-	-	-
229	271066	CIAC - Developer	-	-	-	-	-
230	271067	CIAC - Post Oct 97	-	-	-	-	-
231	271068	CIAC - New (Taxable)N	-	-	-	-	-
232	271069	CIAC - Old-10 Year (Taxable)	-	-	-	-	-
233	271070	CIAC - Old Plant	-	-	-	-	-
234	271071	CIAC - Estimates Only	-	-	-	-	-
235	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-
236	271073	CIAC - Unallocated - Taxable	-	-	-	-	-
237	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-
238	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-
239	271076	CIAC - Residential	-	-	-	-	-
240	271077	CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-
241	271078	CIAC - BC Hydro Grant	-	-	-	-	-
242	271079	CIAC - Land	-	-	-	-	-
243		Total Gross CIAC - Sewer	<u>(126,500.00)</u>	<u>-</u>	<u>(126,500.00)</u>	<u>-</u>	<u>(126,500.00)</u>

Montague Sewer Company and Montague Water Company

Schedule A-4

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Contribution -In-Aid of Construction

244	272001	Acc Amort CIAC - Organization	-	-	-	-
245	272002	Acc Amort CIAC - Franchises	-	-	-	-
246	272003	Acc Amort CIAC - Structure/Improvement Src Supply	-	-	-	-
247	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-
248	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-
249	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-
250	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-
251	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-
252	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-
253	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-
254	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	62,616.64	62,616.64	1,475.83	64,092.47
255	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-
256	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-
257	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-
258	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-
259	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-
260	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-
261	272018	Acc Amort CIAC - Supply Mains	-	-	-	-
262	272019	Acc Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-
263	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-
264	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-
265	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-
266	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-
267	272024	Acc Amort CIAC - Trans and Distr Mains	-	-	-	-
268	272025	Acc Amort CIAC - Service Lines	-	-	-	-
269	272026	Acc Amort CIAC - Meters	-	-	-	-
270	272027	Acc Amort CIAC - Meter Installations	-	-	-	-
271	272028	Acc Amort CIAC - Hydrants	-	-	-	-
272	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-
273	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-
274	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-
275	272032	Acc Amort CIAC - Office Structure	-	-	-	-
276	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-
277	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-
278	272035	Acc Amort CIAC - Other Tangible Plant	-	-	-	-
279	272036	Acc Amort CIAC - Tap Fee	-	-	-	-
280	272037	Acc Amort CIAC - Management Fee	-	-	-	-
281	272038	Acc Amort CIAC - Line Ext Fee	-	-	-	-
282	272039	Acc Amort CIAC - Kes Cap Fee	-	-	-	-
283	272040	Acc Amort CIAC - Plant Mod Fee	-	-	-	-
284	272041	Acc Amort CIAC - Plant Meter Fee	-	-	-	-
285	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-
286	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-
287	272044	Acc Amort CIAC - Manholes	-	-	-	-
288	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-
289	272046	Acc Amort CIAC - Service to Customers	-	-	-	-
290	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-
291	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-
292	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-
293	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-
294	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-
295	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-
296	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-
297	272054	Acc Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-
298	272055	Acc Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-
299	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-
300	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-
301	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-
302	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-
303	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-
304	272061	Acc Amort CIAC - Reuse Services	-	-	-	-
305	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-
306	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-
307	272064	Acc Amort CIAC - Capital	-	-	-	-
308	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-
309	272066	Acc Amort CIAC - Developer	-	-	-	-
310	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-
311	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-
312	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-
313	272070	Acc Amort CIAC - Old Plant	-	-	-	-
314	272071	Acc Amort CIAC - Estimates Only	-	-	-	-
315	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-
316	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-
317	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-
318	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-
319	272076	Acc Amort CIAC - Residential	-	-	-	-
320	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-
321	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	62,616.64	-	62,616.64	1,475.83
324		Net CIAC- Sewer (Line 243 plus Line 323)	(63,883.36)	-	(63,883.36)	1,475.83
						(62,407.53)

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201____
 Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Schedule A-5

Consolidated Tax Adjustment

Montague Water							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[G]	[H]
1	N/A	Consolidated Tax Adjustment	-	-	-	(29,614.00)	(29,614.00)
2							
3		Total Consolidated Tax Adjustment - Water	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,614.00)</u>	<u>(29,614.00)</u>

Montague Sewer							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[G]	[H]
4	N/A	Consolidated Tax Adjustment	-	-	-	(10,117.00)	(10,117.00)
5							
6		Total Consolidated Tax Adjustment - Water	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,117.00)</u>	<u>(10,117.00)</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201_____

Schedule A-6

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Accumulated Deferred Income Tax

			Montague Water				
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
1	Various	State	(13,347.09)	642.05	(12,705.04)	-	(12,705.04)
2	Various	Federal	(274,212.89)	(640.22)	(274,853.11)	-	(274,853.11)
3							
4		Total ADIT - Water	<u>(287,559.98)</u>	<u>1.83</u>	<u>(287,558.15)</u>	<u>-</u>	<u>(287,558.15)</u>

			Montague Sewer				
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
5	Various	State	(4,559.74)	219.34	(4,340.40)		(4,340.40)
6	Various	Federal	(93,678.92)	(218.71)	(93,897.63)		(93,897.63)
7							
8		Total ADIT - Sewer	<u>(98,238.66)</u>	<u>0.63</u>	<u>(98,238.03)</u>	<u>-</u>	<u>(98,238.03)</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201_____

Schedule A-7

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Oracle Fusion Asset

Montague Water							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
1	194006	Non-Current Asset	-	21,146.79	21,146.79	(749.94)	20,396.85
2							
3		Total - Water	<u>-</u>	<u>21,147</u>	<u>21,146.79</u>	<u>(749.94)</u>	<u>20,396.85</u>

Montague Sewer							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
4	194006	Non-Current Asset	-	7,224.34	7,224.34	(256.20)	6,968.14
5							
6		Total - Sewer	<u>-</u>	<u>7,224</u>	<u>7,224.34</u>	<u>(256.20)</u>	<u>6,968.14</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201

Schedule A-8

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Plant Acquisition Adjustment

Montague Water							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
1	141901	Purchase Acquisition Adjustments	(247,011.41)	-	(247,011.41)	-	(247,011.41)
2							
3		Total Gross PAA - Water	<u>(247,011.41)</u>	<u>-</u>	<u>(247,011.41)</u>	<u>-</u>	<u>(247,011.41)</u>
4							
5	142901	Acc Dep - Purchase Acquisition Adjustments	53,717.48	-	53,717.48	2,752.12	56,469.60
6							
7		Total Acc Depreciation PAA - Water	<u>53,717.48</u>	<u>-</u>	<u>53,717.48</u>	<u>2,752.12</u>	<u>56,469.60</u>
8		Net PAA - Water (L3+L7)	(193,294)	-	(193,294)	2,752	(190,542)
Montague Sewer							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
9	141901	Purchase Acquisition Adjustments	-	-	-	-	-
10							
11		Total Gross PAA - Sewer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
12							
13	142901	Acc Dep - Purchase Acquisition Adjustments	-	-	-	-	-
14							
15		Total Acc Depreciation PAA - Sewer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16		Net PAA - Sewer (L15+L11)	-	-	-	-	-

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201

Schedule B-1

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Service Revenue

Montague Water								
Line No.	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
1	Service Revenue	412,230.08	-	412,230.08	(41.43)	412,188.65	401,754.35	813,943.00
2	Miscellaneous Revenue	325.02	-	325.02	-	325.02	-	325.02
3	Uncollectible Accounts	(47,540.56)	(4.08)	(47,544.64)	17,102.01	(30,442.63)	(29,672.00)	(60,114.63)
4	Total Service Revenue - Water	<u>365,014.54</u>	<u>(4.08)</u>	<u>365,010.46</u>	<u>17,060.58</u>	<u>382,071.04</u>	<u>372,082.35</u>	<u>754,153.39</u>

Montague Sewer								
Line No.	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-Forma Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]	[D]	[E]	[F]	[G]
5	Service Revenue	231,535.70	-	231,535.70	7,084.45	238,620.15	212,122.85	450,743.00
6	Miscellaneous Revenue	75.00	-	75.00	-	75.00	-	75.00
7	Uncollectible Accounts	0.00	(1.37)	(1.37)	(17,622.18)	(17,623.55)	(15,666.56)	(33,290.11)
8	Total Service Revenue- Sewer	<u>231,610.70</u>	<u>(1.37)</u>	<u>231,609.33</u>	<u>(10,537.73)</u>	<u>221,071.60</u>	<u>196,456.29</u>	<u>417,527.89</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

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

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

Montague Sewer Company and Montague Water Company
 WR2201_____

Schedule B-2

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Uncollectible Accounts

Line No.	Description	Water [A]	Sewer [B]	Total [C]
1	Base Year Service Revenues	\$ 412,230.08	\$ 231,535.70	\$ 643,765.78
2	Base Year Uncollectible Accounts	\$ (47,544.64)	\$ (1.37)	\$ (47,546.01)
3	Uncollectible % (L2/L1)	-11.53%	0.00%	-7.39%
4	PRESENT Service Revenues	\$ 412,188.65	\$ 238,620.15	\$ 650,808.80
5	Uncollectible % (L3)	-7.39%	-7.39%	
6	Uncollectible Accounts (L4*L5)	\$ (30,442.63)	\$ (17,623.55)	\$ (48,066.18)
7	Present Rate Increase Adjustment (L6-L2)	\$ 17,102.01	\$ (17,622.18)	\$ (520.17)
8	PROPOSED Service Revenues	\$ 813,943.00	\$ 450,743.00	\$ 1,264,686.00
9	Uncollectible % (L5)	-7.39%	-7.39%	
10	Uncollectible Accounts (L8*L9)	\$ (60,114.63)	\$ (33,290.11)	\$ (93,404.74)
11	Proposed Rate Increase Adjustment (L10-L6)	\$ (29,672.00)	\$ (15,666.56)	\$ (45,338.56)

Montague Sewer Company and Montague Water Company
 WR2201____
 Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Schedule B-3

Salaries & Wages

Montague Water						
Line No.	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]
1	Salaries & Wages - Maintenance	-	-	-	-	-
2	Salaries & Wages - General	18,983.35	107,166.08	126,149.43	15,211.69	141,361.12
3	Total Salaries & Wages - Water	<u>18,983.35</u>	<u>107,166.08</u>	<u>126,149.43</u>	<u>15,211.69</u>	<u>141,361.12</u>

Montague Sewer						
Line No.	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro - Forma Adjustment	Pro-forma Proposed
		[A]	[B]	[C]	[D]	[E]
4	Salaries & Wages - Maintenance	-	-	-	-	-
5	Salaries & Wages - General	10,247.34	36,385.91	46,633.25	1,659.73	48,292.98
6	Total Salaries & Wages - Sewer	<u>10,247.34</u>	<u>36,385.91</u>	<u>46,633.25</u>	<u>1,659.73</u>	<u>48,292.98</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201_____

Schedule B-4

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Salary Captive

Montague Water							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro-Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
1	522001	Capitalized Time	(172.80)	(72.71)	(245.51)	67.77	(177.74)
2						-	-
3		Total Capitalize Time - Water	<u>(172.80)</u>	<u>(72.71)</u>	<u>(245.51)</u>	<u>67.77</u>	<u>(177.74)</u>

Montague Sewer							
Line No.	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro-Forma Adjustment	Pro-Forma Proposed
			[A]	[B]	[C]	[D]	[E]
4	522001	Capitalized Time	(5,755.65)	(24.20)	(5,779.85)	22.52	(5,757.33)
5						-	-
6		Total Capitalize Time - Sewer	<u>(5,755.65)</u>	<u>(24.20)</u>	<u>(5,779.85)</u>	<u>22.52</u>	<u>(5,757.33)</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201_____

Schedule B-5

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Purchase Power

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	517001	Utility-Electric Power	20,722.55	-	20,722.55	-	20,722.55
2							
3		Total Purchase Power - Water	<u>20,722.55</u>	<u>-</u>	<u>20,722.55</u>	<u>-</u>	<u>20,722.55</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
4	517001	Utility-Electric Power	902.92	-	902.92	-	902.92
5							
6		Total Purchase Power- Sewer	<u>902.92</u>	<u>-</u>	<u>902.92</u>	<u>-</u>	<u>902.92</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201_____

Schedule B-6

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Purchase Water & Sewer

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	511001	Purchased Services-Water	904.46	551.87	1,456.33	(1,456.33)	-
3							
4		Total Purchase Water	<u>904.46</u>	<u>551.87</u>	<u>1,456.33</u>	<u>(1,456.33)</u>	<u>-</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
5	511002	Purchased Services-Sewer	-	188.53	188.53	(188.53)	-
6							
7		Total Purchase Sewer	<u>-</u>	<u>188.53</u>	<u>188.53</u>	<u>(188.53)</u>	<u>-</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201____
 Rate Case Schedules

Schedule B-7

Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Maintenance & Repair

Line No	Account	Description	Montague Water				
			Base Year - Direct	Base Year - Allocated	Total Base Year	Pro-Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	512001	Shop Supplies and Tools	390.42	194.92	585.34	(390.23)	195.11
2	512002	Repairs and Maintenance	3,685.15	1,776.58	5,461.73	(2,789.19)	2,672.54
3	512003	Main Breaks	-	-	-	1,500.00	1,500.00
4	512004	Traps Repair	-	-	-	-	-
5	512005	Valve Repair	-	-	-	-	-
6	512006	Manhole Maint	-	-	-	-	-
7	512007	Major Repairs	-	-	-	-	-
8	512008	Maintenance Electric Equip Repair	-	-	-	270.00	270.00
9	512009	Permits	4,495.40	-	4,495.40	645.13	5,140.53
10	512010	Sewer Rodding	-	-	-	-	-
11	512011	Sewer Sludge Hauling	-	-	-	-	-
12	512012	Deferred Maintenance Expense	6,824.02	8.22	6,832.24	(623.62)	6,208.62
13	512013	Excavation Restoration	1,600.00	-	1,600.00	(1,066.67)	533.33
14	512014	Communication Expense	-	2,482.41	2,482.41	661.28	3,143.69
15	512015	Equipment Rental	-	-	-	11.23	11.23
16	512016	Uniforms	-	1,521.70	1,521.70	(174.83)	1,346.87
17	512017	Weather/Hurricane/Fuel/Snow removal	340.80	71.02	411.82	(208.67)	203.15
18	512018	Safety Supplies/Expense	343.42	1,780.22	2,123.64	(1,110.88)	1,012.76
19	512019	Moving Expense	-	-	-	-	-
20	512020	Service Claims	-	-	-	-	-
21	512021	Landscaping	-	-	-	85.94	85.94
22	512022	Other Contracted Workers	18,900.00	-	18,900.00	(2,800.16)	16,099.84
23	512023	Pump Station R&M	-	-	-	-	-
24	512024	Project Labor Hours (COGS)	-	-	-	-	-
25	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-
26	512900	Other Plant and System Maintenance	6,022.63	1,153.70	7,176.33	(2,556.04)	4,620.29
27	513001	Allocated Fuel Charge	-	-	-	-	-
28	513002	Meter Supplies	-	-	-	-	-
29	513003	Pipe, Plate, Gasket	-	-	-	-	-
30	513004	Misc Bearing	-	-	-	-	-
31	513005	Lubricant, Gases	-	-	-	-	-
32	513006	Misc Gge Glass, Parts	-	-	-	-	-
33	513007	Rig Equip	-	-	-	-	-
34	513008	Electrical Equip	-	0.24	0.24	(0.24)	-
35	513009	Lighting Supplies	-	-	-	-	-
36	513010	Plant Air System	-	-	-	-	-
37	513011	Valves and Traps	-	-	-	-	-
38	513012	Duty and Brokerage	-	-	-	-	-
39	513899	Materials and Supplies Write-off	-	-	-	-	-
40	513900	Other Materials and Supplies	325.53	13,421.06	13,746.59	(7,254.29)	6,492.30
41							
42		Total Maintenance Expense Water	<u>42,927.37</u>	<u>22,410.07</u>	<u>65,337.44</u>	<u>(15,801.24)</u>	<u>49,536.20</u>

Montague Sewer Company and Montague Water Company
 WR2201____

Schedule B-7

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Maintenance & Repair

Line No	Account	Montague Sewer Description	Base Year -	Base Year -	Total Base Year	Pro-Forma	Proforma
			Direct	Allocated		Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]
43	512001	Shop Supplies and Tools	-	66.67	66.67	(44.45)	22.22
44	512002	Repairs and Maintenance	1,806.00	599.84	2,405.84	(1,603.89)	801.95
45	512003	Main Breaks	-	-	-	-	-
46	512004	Traps Repair	-	-	-	-	-
47	512005	Valve Repair	-	-	-	-	-
48	512006	Manhole Maint	-	-	-	-	-
49	512007	Major Repairs	-	-	-	-	-
50	512008	Maintenance Electric Equip Repair	2,611.25	-	2,611.25	(1,740.83)	870.42
51	512009	Permits	-	-	-	150.91	150.91
52	512010	Sewer Rodding	-	-	-	2,124.75	2,124.75
53	512011	Sewer Sludge Hauling	18,449.71	-	18,449.71	-	18,449.71
54	512012	Deferred Maintenance Expense	-	2.77	2.77	(2.77)	-
55	512013	Excavation Restoration	-	-	-	-	-
56	512014	Communication Expense	-	841.96	841.96	(541.08)	300.88
57	512015	Equipment Rental	-	-	-	3.76	3.76
58	512016	Uniforms	(268.73)	517.39	248.66	258.75	507.41
59	512017	Weather/Hurricane/Fuel/Snow removal	-	24.18	24.18	(11.23)	12.95
60	512018	Safety Supplies/Expense	-	603.21	603.21	(301.06)	302.15
61	512019	Moving Expense	-	-	-	-	-
62	512020	Service Claims	-	-	-	-	-
63	512021	Landscaping	900.00	-	900.00	(571.51)	328.49
64	512022	Other Contracted Workers	-	-	-	5,500.16	5,500.16
65	512023	Pump Station R&M	-	-	-	-	-
66	512024	Project Labor Hours (COGS)	-	-	-	-	-
67	512025	Vehicle Labor Hours (COGS)	-	-	-	-	-
68	512900	Other Plant and System Maintenance	-	396.01	396.01	1,029.57	1,425.58
69	513001	Allocated Fuel Charge	-	-	-	-	-
70	513002	Meter Supplies	-	-	-	-	-
71	513003	Pipe, Plate, Gasket	-	-	-	-	-
72	513004	Misc Bearing	-	-	-	-	-
73	513005	Lubricant, Gases	-	-	-	-	-
74	513006	Misc Gge Glass, Parts	-	-	-	-	-
75	513007	Rig Equip	-	-	-	-	-
76	513008	Electrical Equip	-	0.08	0.08	(0.08)	-
77	513009	Lighting Supplies	-	-	-	-	-
78	513010	Plant Air System	-	-	-	-	-
79	513011	Valves and Traps	-	-	-	-	-
80	513012	Duty and Brokerage	-	-	-	-	-
81	513899	Materials and Supplies Write-off	-	-	-	-	-
82	513900	Other Materials and Supplies	40.22	4,585.10	4,625.32	(2,792.60)	1,832.72
83							
84		Total Maintenance Expense Sewer	<u>23,538.45</u>	<u>7,637.21</u>	<u>31,175.66</u>	<u>1,458.40</u>	<u>32,634.06</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201____
 Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Schedule B-8

Maintenance Testing

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	515001	Laboratory Testing	650.00	-	650.00	(433.33)	216.67
2	515002	Test - Water/Sewer	7,524.00	7.25	7,531.25	7,301.72	14,832.97
3	515003	Test - Equipment/Chemical	2,595.36	4.81	2,600.17	830.53	3,430.70
4	515004	Test - Safe Drinking Water Act	75.00	-	75.00	(50.00)	25.00
5		Total Maintenance Testing Water	<u>10,844.36</u>	<u>12.06</u>	<u>10,856.42</u>	<u>7,648.92</u>	<u>18,505.34</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
6	515001	Laboratory Testing	-	-	-	-	-
7	515002	Test - Water/Sewer	-	2.48	2.48	(2.48)	-
8	515003	Test - Equipment/Chemical	(325.60)	1.64	(323.96)	323.96	-
9	515004	Test - Safe Drinking Water Act	-	-	-	-	-
10		Total Maintenance Testing Sewer	<u>(325.60)</u>	<u>4.12</u>	<u>(321.48)</u>	<u>321.48</u>	<u>-</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201____
 Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Schedule B-9

Meter Reading

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	516001	Service - Meter Reading	7,495.10	-	7,495.10	304.90	7,800.00
2							
3		Total Meter Reading	<u>7,495.10</u>	<u>-</u>	<u>7,495.10</u>	<u>304.90</u>	<u>7,800.00</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
4	516001	Service - Meter Reading	-	-	-	-	-
5							
6		Total Meter Reading	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201____
 Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Schedule B-10

Chemicals

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	514001	Chlorine	2,289.00	-	2,289	-	2,289
2	514002	Odor Control Chemicals	-	-	-	-	-
3	514900	Other Chemicals	-	-	-	-	-
4							
5		Total Chemicals Water	<u>2,289.00</u>	<u>-</u>	<u>2,289.00</u>	<u>-</u>	<u>2,289.00</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
6	514001	Chlorine	-	-	-	-	-
7	514002	Odor Control Chemicals	794.98	-	794.98	-	794.98
8	514900	Other Chemicals	-	-	-	-	-
9							
10		Total Chemicals Sewer	<u>794.98</u>	<u>-</u>	<u>794.98</u>	<u>-</u>	<u>794.98</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201

Schedule B-11

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Transportation

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	601000	Vehicle Leasing	-	-	-	-	-
2	602000	Vehicle Fuel	-	2,940.57	2,940.57	(725.93)	2,214.64
3	603000	Vehicle Repairs and Maintenance	-	2,430.44	2,430.44	(847.77)	1,582.67
4	604000	Vehicle Registration/Licensing Fees	-	312.45	312.45	-	312.45
5	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-
6	606000	Project Vehicle Hours	-	-	-	-	-
7	607000	Vehicle Charged to Projects	-	-	-	-	-
8	609000	Vehicle - Other Costs	-	549.97	549.97	(0.70)	549.27
9							
10		Total Chemicals Water	-	6,233.43	6,233.43	(1,574.40)	4,659.03

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
11	601000	Vehicle Leasing	-	-	-	-	-
12	602000	Vehicle Fuel	-	997.69	997.69	(223.06)	774.63
13	603000	Vehicle Repairs and Maintenance	-	828.63	828.63	(293.04)	535.59
14	604000	Vehicle Registration/Licensing Fees	-	105.80	105.80	-	105.80
15	605000	Vehicle - Employee Mileage Claim	-	-	-	-	-
16	606000	Project Vehicle Hours	-	-	-	-	-
17	607000	Vehicle Charged to Projects	-	-	-	-	-
18	609000	Vehicle - Other Costs	-	185.79	185.79	(0.24)	185.55
19							
20		Total Chemicals Sewer	-	2,117.91	2,117.91	(516.34)	1,601.57

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Outside Services

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	540100	Consulting	-	-	-	-	-
2	540200	Accounting and Audit	-	(439.35)	(439.35)	439.35	-
3	540300	Recruitment	-	-	-	-	-
4	540400	Legal	-	362.76	362.76	(29.91)	332.85
5	540500	Payroll	-	42.57	42.57	(42.57)	-
6	540600	Tax	-	172.46	172.46	(172.46)	-
7	540700	Engineering	3,898.10	-	3,898.10	(2,402.07)	1,496.03
8	540800	Temporary Labor	-	152.66	152.66	(152.66)	-
9	540900	Police	-	-	-	-	-
10	541000	Environmental	-	-	-	-	-
11	541100	Management Fee	-	(0.00)	(0.00)	0.00	-
12	541200	Contractor Outside Services	-	565.26	565.26	(565.26)	-
13	541300	Employee Finder Fees	-	49.45	49.45	(49.45)	-
14	549000	Other Outside Services	(527.79)	299.20	(228.59)	346.63	118.04
15							
16		Total Outside Service - Water	<u>3,370.31</u>	<u>1,205.01</u>	<u>4,575.32</u>	<u>(2,628.40)</u>	<u>1,946.92</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
17	540100	Consulting	-	-	-	-	-
18	540200	Accounting and Audit	-	(149.99)	(149.99)	149.99	-
19	540300	Recruitment	-	-	-	-	-
20	540400	Legal	-	119.89	119.89	(10.12)	109.77
21	540500	Payroll	-	14.19	14.19	(14.19)	-
22	540600	Tax	-	57.48	57.48	(57.48)	-
23	540700	Engineering	-	-	-	-	-
24	540800	Temporary Labor	-	51.11	51.11	(51.11)	-
25	540900	Police	-	-	-	-	-
26	541000	Environmental	-	-	-	-	-
27	541100	Management Fee	-	0.00	0.00	(0.00)	-
28	541200	Contractor Outside Services	-	187.60	187.60	(187.60)	-
29	541300	Employee Finder Fees	-	16.24	16.24	(16.24)	-
30	549000	Other Outside Services	-	99.49	99.49	(59.17)	40.32
31							
32		Total Outside Service - Sewer	<u>-</u>	<u>396.01</u>	<u>396.01</u>	<u>(245.92)</u>	<u>150.09</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company

Schedule B-13

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Office Supplies & Other Exp

Line No	Account	Description	Montague Water				
			Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	628100	Billing Stock	-	-	-	-	-
2	628200	Billing Envelopes	-	-	-	-	-
3	628300	Billing Postage	-	(147.55)	(147.55)	147.55	-
4	628400	Customer Service Printing	156.74	3,075.19	3,231.93	(5.65)	3,226.28
5	628500	Customer Freight/Courier Charges	-	-	-	-	-
6		Total Billing & Customer Service	<u>156.74</u>	<u>2,927.64</u>	<u>3,084.38</u>	<u>141.90</u>	<u>3,226.28</u>
7	550200	Computer Repair and Maintenance	-	1,703.21	1,703.21	(1,703.21)	-
8	550300	Computer Supplies	-	5.22	5.22	(5.22)	-
9	550400	Internet Services	-	160.06	160.06	(160.06)	-
10	550500	Website Development	-	-	-	-	-
11	550600	Computer Licensing	-	238.50	238.50	(238.50)	-
12	550700	Software	-	72.85	72.85	(72.85)	-
13	550800	Computer Amort	-	-	-	-	-
14	559900	Other Computer/IT Expenses	96.46	7.12	103.58	(7.12)	96.46
15		Total IT Department	<u>96.46</u>	<u>2,186.96</u>	<u>2,283.42</u>	<u>(2,186.96)</u>	<u>96.46</u>
16	581100	Office Supplies	403.00	527.35	930.35	(15.18)	915.17
17	581200	Kitchen Supplies	-	158.34	158.34	-	158.34
18	581300	Cleaning Supplies	-	91.19	91.19	-	91.19
19	582100	Office Equipment	-	73.94	73.94	(13.22)	60.72
20	582200	Office Equipment - Rent/Leased	-	-	-	-	-
21	583100	Office Printing/Blueprints	83.14	(1.23)	81.91	1.58	83.49
22	583200	Office Publications/Subscriptions	-	-	-	-	-
23	583300	Artwork, Display and Banner	-	-	-	-	-
24	583400	Office Shipping Charges/Postage/Courier	112.07	369.21	481.28	(22.34)	458.94
25	583500	Office Duties and Brokerage	-	-	-	-	-
26		Total Office Expense	<u>598.21</u>	<u>1,218.80</u>	<u>1,817.01</u>	<u>(49.16)</u>	<u>1,767.85</u>
27		Total Water Office Supplies & Other Expenses	851.41	6,333.40	7,184.81	(2,094.22)	5,090.59
Line No	Account	Description	Montague Sewer				
			Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
28	628100	Billing Stock	-	-	-	-	-
29	628200	Billing Envelopes	-	-	-	-	-
30	628300	Billing Postage	-	(46.04)	(46.04)	46.04	-
31	628400	Customer Service Printing	-	1,041.23	1,041.23	(1.91)	1,039.32
32	628500	Customer Freight/Courier Charges	-	-	-	-	-
33		Total Billing & Customer Service	<u>-</u>	<u>995.19</u>	<u>995.19</u>	<u>44.13</u>	<u>1,039.32</u>
34	550200	Computer Repair and Maintenance	-	576.57	576.57	(576.57)	-
35	550300	Computer Supplies	-	1.74	1.74	(1.74)	-
36	550400	Internet Services	-	53.35	53.35	(53.35)	-
37	550500	Website Development	-	-	-	-	-
38	550600	Computer Licensing	-	79.96	79.96	(79.96)	-
39	550700	Software	-	24.31	24.31	(24.31)	-
40	550800	Computer Amort	-	-	-	-	-
41	559900	Other Computer/IT Expenses	-	2.38	2.38	(2.38)	-
42		Total IT Department	<u>-</u>	<u>738.31</u>	<u>738.31</u>	<u>(738.31)</u>	<u>-</u>
43	581100	Office Supplies	-	179.71	179.71	(5.10)	174.61
44	581200	Kitchen Supplies	-	53.63	53.63	-	53.63
45	581300	Cleaning Supplies	-	31.11	31.11	-	31.11
46	582100	Office Equipment	-	25.36	25.36	(4.47)	20.89
47	582200	Office Equipment - Rent/Leased	-	-	-	-	-
48	583100	Office Printing/Blueprints	-	(0.42)	(0.42)	0.53	0.11
49	583200	Office Publications/Subscriptions	-	-	-	-	-
50	583300	Artwork, Display and Banner	-	-	-	-	-
51	583400	Office Shipping Charges/Postage/Courier	-	125.69	125.69	(7.48)	118.21
52	583500	Office Duties and Brokerage	-	-	-	-	-
53		Total Office Expense	<u>-</u>	<u>415.08</u>	<u>415.08</u>	<u>(16.52)</u>	<u>398.56</u>
54		Total Sewer Office Supplies & Other Expense	-	2,148.58	2,148.58	(710.70)	1,437.88

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201

Schedule B-14

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Regulatory Commission Expense

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	611100	Rate Case Amortization	-	-	-	8,049.92	8,049.92
2	611200	Cost of Service Study	-	-	-	-	-
3	611300	Depreciation Study	-	-	-	-	-
4	611400	Regulatory Penalties and Fines	-	-	-	-	-
5	612100	Regulatory Fees	-	-	-	-	-
6	612200	Water Resource Conservation	-	-	-	-	-
7	612300	Misc Rate Case Expense	-	-	-	-	-
8	612900	Other Regulatory Expenses	-	-	-	-	-
9		Total Rate Case expense	-	-	-	8,049.92	8,049.92

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
10	611100	Rate Case Amortization	-	-	-	2,750.08	2,750.08
11	611200	Cost of Service Study	-	-	-	-	-
12	611300	Depreciation Study	-	-	-	-	-
13	611400	Regulatory Penalties and Fines	-	-	-	-	-
14	612100	Regulatory Fees	-	-	-	-	-
15	612200	Water Resource Conservation	-	-	-	-	-
16	612300	Misc Rate Case Expense	-	-	-	-	-
17	612900	Other Regulatory Expenses	-	-	-	-	-
18		Total Rate Case expense	-	-	-	2,750.08	2,750.08

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Pension & Other Benefits

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	531001	401K Profit Sharing	566.15	3,434.82	4,000.97	218.57	4,219.54
2	531002	401K Match	680.96	3,697.49	4,378.45	1,247.60	5,626.05
3	531100	RRSP Match	-	-	-	-	-
4	531200	Canada Pension Plan	-	-	-	-	-
5	532001	Health Admin and Stop Loss	-	3,438.23	3,438.23	-	3,438.23
6	532002	Dental	-	919.87	919.87	(346.87)	573.00
7	532003	Medical	-	-	-	-	-
8	532004	Medical Service Plan (MSP)	-	-	-	-	-
9	532005	Employee Insurance Deductions	-	(5,562.16)	(5,562.16)	5,562.16	-
10	532006	Health Insurance Claims	-	21,521.79	21,521.79	(301.50)	21,220.29
11	532007	Group Insurance	-	-	-	-	-
12	532008	Health Insurance	-	-	-	-	-
13	532009	Workers Compensation Insurance (WCB)	-	1,311.69	1,311.69	(232.97)	1,078.72
14	532010	Unemployment Insurance (EI)	-	-	-	-	-
15	532011	Union Dues	-	-	-	-	-
16	532012	Term Life Insurance	-	1,731.08	1,731.08	-	1,731.08
17	532013	Term Life Insurance Opt	-	(332.20)	(332.20)	-	(332.20)
18	532014	Depend Life Insurance Opt	-	-	-	-	-
19	532015	Vacation	-	-	-	-	-
20	532016	Education / Tuition	-	8.28	8.28	(8.28)	-
21	532017	Safety	-	-	-	-	-
22	532018	Longevity	-	-	-	-	-
23	532019	Incidental	-	-	-	-	-
24	532020	Holiday	-	-	-	-	-
25	532021	Jury Duty	-	-	-	-	-
26	532900	Other Employee Benefits	-	153.65	153.65	135.17	288.82
27	532999	Payroll Suspense	-	-	-	-	-
28		Total Pension & Benefits - Water	1,247.11	30,322.54	31,569.65	6,273.88	37,843.53

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
29	531001	401K Profit Sharing	188.35	1,166.14	1,354.49	87.02	1,441.51
30	531002	401K Match	225.88	1,256.24	1,482.12	439.90	1,922.02
31	531100	RRSP Match	-	-	-	-	-
32	531200	Canada Pension Plan	-	-	-	-	-
33	532001	Health Admin and Stop Loss	-	1,164.39	1,164.39	-	1,164.39
34	532002	Dental	-	311.61	311.61	(115.86)	195.75
35	532003	Medical	-	-	-	-	-
36	532004	Medical Service Plan (MSP)	-	-	-	-	-
37	532005	Employee Insurance Deductions	-	(1,883.62)	(1,883.62)	1,883.62	-
38	532006	Health Insurance Claims	-	7,300.10	7,300.10	(50.65)	7,249.45
39	532007	Group Insurance	-	-	-	-	-
40	532008	Health Insurance	-	-	-	-	-
41	532009	Workers Compensation Insurance (WCB)	-	443.35	443.35	(74.19)	369.16
42	532010	Unemployment Insurance (EI)	-	-	-	-	-
43	532011	Union Dues	-	-	-	-	-
44	532012	Term Life Insurance	-	587.37	587.37	-	587.37
45	532013	Term Life Insurance Opt	-	(112.60)	(112.60)	-	(112.60)
46	532014	Depend Life Insurance Opt	-	-	-	-	-
47	532015	Vacation	-	-	-	-	-
48	532016	Education / Tuition	-	2.80	2.80	(2.80)	-
49	532017	Safety	-	-	-	-	-
50	532018	Longevity	-	-	-	-	-
51	532019	Incidental	-	-	-	-	-
52	532020	Holiday	-	-	-	-	-
53	532021	Jury Duty	-	-	-	-	-
54	532900	Other Employee Benefits	-	52.06	52.06	46.61	98.67
55	532999	Payroll Suspense	-	-	-	-	-
56		Total Pension & Benefits - Sewer	414.23	10,287.84	10,702.07	2,213.65	12,915.72

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201____
 Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Schedule B-16

Rent Expense

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	571100	Building Rent	-	8,434.21	8,434.21	(418.81)	8,015.40
2	571200	Building Rent - Inducement	-	-	-		-
3	571300	Building Rent - Recovery	-	-	-		-
4		Total Rent Expense - Water	<u>-</u>	<u>8,434.21</u>	<u>8,434.21</u>	<u>(418.81)</u>	<u>8,015.40</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
5	571100	Building Rent	-	2,876.30	2,876.30	(139.70)	2,736.60
6	571200	Building Rent - Inducement	-	-	-		-
7	571300	Building Rent - Recovery	-	-	-		-
8		Total Rent Expense - Sewer	<u>-</u>	<u>2,876.30</u>	<u>2,876.30</u>	<u>(139.70)</u>	<u>2,736.60</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
WR2201

Schedule B-17

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Insurance Expense

		Montague Water					
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	560100	General Liability Insurance	-	3,454.44	3,454.44	(419.19)	3,035.25
2	560200	Property Insurance	-	1,414.32	1,414.32	5,298.74	6,713.06
3	560300	Vehicle Insurance	-	900.48	900.48	1,032.01	1,932.49
4	560400	Uninsured Losses	-	264.09	264.09	1,268.99	1,533.08
5	560500	Other Insurance	-	822.11	822.11	1,145.57	1,967.68
6		Total Insurance Expense - Water	-	6,855.44	4,868.76	8,326.13	13,194.89

		Montague Sewer					
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
7	560100	General Liability Insurance	-	1,165.91	1,165.91	(128.98)	1,036.93
8	560200	Property Insurance	-	481.89	481.89	1,811.48	2,293.37
9	560300	Vehicle Insurance	-	305.18	305.18	355.01	660.19
10	560400	Uninsured Losses	-	89.71	89.71	434.04	523.75
11	560500	Other Insurance	-	279.32	279.32	392.90	672.22
12		Total Insurance Expense - Sewer	-	2,322.01	1,647.80	2,864.45	4,512.25

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Office Utilities

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	584100	Office Electric	-	564.83	564.83	(8.26)	556.57
2	584200	Office Gas/Heat	2,039.95	0.41	2,040.36	(0.41)	2,039.95
3	584300	Office Water	-	-	-	-	-
4	584900	Office Other Utilities	-	0.11	0.11	(0.11)	-
5	585100	Office Garbage Disposal/Removal	4,295.16	-	4,295.16	-	4,295.16
6	585200	Office Landscape/Mowing	2,038.52	397.60	2,436.12	-	2,436.12
7	585300	Office Snow Removal	-	-	-	-	-
8	585400	Office Security/Alarm System	-	-	-	-	-
9	585500	Office Cleaning Services	-	-	-	-	-
10	585900	Other Office Maintenance	-	171.41	171.41	(171.41)	-
11	586100	Landline/Telephone/Fax	3,380.40	442.68	3,823.08	(374.39)	3,448.69
12	586200	Cellular/Mobile Phones	-	31.49	31.49	(1.48)	30.01
13	587100	Holiday Events/Picnics	-	10.29	10.29	-	10.29
14	587200	Meals and Entertainment	-	-	-	-	-
15	587300	Meals and Entertainment - 50% Tax Deductible	-	0.39	0.39	-	0.39
16	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-
17	587500	Answering Service	-	457.67	457.67	(25.73)	431.94
18	587900	Other Office Expenses	-	34.33	34.33	(29.27)	5.06
19		Total Office Expense	<u>11,754.02</u>	<u>2,111.21</u>	<u>13,865.23</u>	<u>(611.06)</u>	<u>13,254.17</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
20	584100	Office Electric	-	192.90	192.90	(2.76)	190.14
21	584200	Office Gas/Heat	696.90	0.14	697.04	(0.14)	696.90
22	584300	Office Water	-	-	-	-	-
23	584900	Office Other Utilities	-	0.04	0.04	(0.04)	-
24	585100	Office Garbage Disposal/Removal	1,467.35	-	1,467.35	-	1,467.35
25	585200	Office Landscape/Mowing	696.41	135.53	831.94	-	831.94
26	585300	Office Snow Removal	-	-	-	-	-
27	585400	Office Security/Alarm System	-	-	-	-	-
28	585500	Office Cleaning Services	-	-	-	-	-
29	585900	Other Office Maintenance	-	57.26	57.26	(57.26)	-
30	586100	Landline/Telephone/Fax	-	147.86	147.86	(124.71)	23.15
31	586200	Cellular/Mobile Phones	-	10.74	10.74	(0.49)	10.25
32	587100	Holiday Events/Picnics	-	3.48	3.48	-	3.48
33	587200	Meals and Entertainment	-	-	-	-	-
34	587300	Meals and Entertainment - 50% Tax Deductible	-	0.13	0.13	-	0.13
35	587400	Meals and Entertainment - Non Deductible	-	-	-	-	-
36	587500	Answering Service	-	155.71	155.71	(8.64)	147.07
37	587900	Other Office Expenses	-	11.48	11.48	(9.77)	1.71
38		Total Office Expense	<u>2,860.67</u>	<u>715.27</u>	<u>3,575.94</u>	<u>(203.81)</u>	<u>3,372.12</u>

Column Calculations:

- [A]- Company's direct ledger amounts for base year ended September 30, 2021
- [B]- Company's Allocated ledger amounts for base year ended September 30, 2021
- [C]- Sum of Column [A] & [B]
- [D]- Amounts calculated based on company's supporting schedules
- [E]- Sum of Column [C] & [D]

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Miscellaneous Expense

Line No	Account	Montague Water Description	Base Year -	Base Year -	Total Base	Pro-Forma	Proforma
			Direct	Allocated	Year	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]
1	621100	Advertising	-	-	-	-	-
2	621300	Trade Shows	-	-	-	-	-
3	621400	Promotions/Corporate Sponsor	-	-	-	-	-
4	621500	Promotions - 50%	-	-	-	-	-
5	622100	Bank Service Charges	-	358.44	358.44	(97.52)	260.92
6	622200	Bank Charges - Merchant	-	-	-	-	-
7	622300	Letter of Credit Fees	-	-	-	-	-
8	623100	Donations for Registered Charities	-	-	-	-	-
9	623200	Donations for Non-Registered Charities	-	-	-	-	-
10	624100	License Fees	-	343.08	343.08	(0.30)	342.78
11	624200	Franchise Fee	-	-	-	-	-
12	624300	5% FF on Usage	-	-	-	-	-
13	625100	Penalties and Fines	-	-	-	-	-
14	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-
15	625300	Late Fees	-	-	-	-	-
16	626100	Education and Training	-	770.53	770.53	(9.34)	761.19
17	629100	Memberships and Dues	1,439.76	2,139.95	3,579.71	(2.35)	3,577.36
18	629200	Payroll Admin Fee	-	-	-	-	-
19	629300	Director and Board Fees	-	-	-	-	-
20	629400	Corporate Governance	-	-	-	-	-
21	629500	Credit Card Expense Clearing	-	510.89	510.89	(22.03)	488.86
22	629600	Credit Card/Cash Expense - Unallocated	-	5.18	5.18	(4.76)	0.42
23	629700	Cost Recovery	-	-	-	-	-
24	629800	Discount/Rebate Taken	-	-	-	-	-
25	629850	Community Service	-	-	-	-	-
26	629900	Other Misc Expense	(44.98)	374.50	329.52	31.01	360.53
27		Total Miscellaneous Expense	<u>1,394.78</u>	<u>4,502.57</u>	<u>5,897.35</u>	<u>(105.29)</u>	<u>5,792.06</u>
28	591000	Accommodation/Hotel/Lodging	-	149.57	149.57	-	149.57
29	592000	Airfare	-	2.09	2.09	-	2.09
30	593000	Transportation excl. Airfare	-	11.89	11.89	(0.17)	11.72
31	594000	Travel - Meals and Entertainment	-	(40.72)	(40.72)	46.26	5.54
32	595000	Travel - Meals and Entertainment - 50% Tax Deductible	-	184.42	184.42	(46.26)	138.16
33	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-
34	599900	Other Travel	49.87	136.88	186.75	(4.30)	182.45
35		Total Travel Expense	<u>49.87</u>	<u>444.13</u>	<u>494.00</u>	<u>(4.47)</u>	<u>489.53</u>
36	691000	Corporate Allocation	-	52,036.52	52,036.52	10,373.52	62,410.04
37	692000	Regional Allocation	-	5,884.02	5,884.02	449.12	6,333.14
38	693000	Contract Shared Services Allocation	-	-	-	-	-
39	694000	Allocation Markup	-	-	-	-	-
40		Total Corporate/Shared Service Allocations (CAM)	<u>-</u>	<u>57,920.54</u>	<u>57,920.54</u>	<u>10,822.64</u>	<u>68,743.18</u>
41		Total Miscellaneous Expenses (L11+L18)	<u>1,444.65</u>	<u>62,867.24</u>	<u>64,311.89</u>	<u>10,712.88</u>	<u>75,024.77</u>

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Miscellaneous Expense

Line No	Account	Montague Sewer Description	Base Year -	Base Year -	Total Base	Pro-Forma	Proforma
			Direct	Allocated	Year	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]
42	621100	Advertising	-	-	-	-	-
43	621300	Trade Shows	-	-	-	-	-
44	621400	Promotions/Corporate Sponsor	-	-	-	-	-
45	621500	Promotions - 50%	-	-	-	-	-
46	622100	Bank Service Charges	-	119.20	119.20	(30.87)	88.33
47	622200	Bank Charges - Merchant	-	-	-	-	-
48	622300	Letter of Credit Fees	-	-	-	-	-
49	623100	Donations for Registered Charities	-	-	-	-	-
50	623200	Donations for Non-Registered Charities	-	-	-	-	-
51	624100	License Fees	-	116.82	116.82	(0.10)	116.72
52	624200	Franchise Fee	-	-	-	-	-
53	624300	5% FF on Usage	-	-	-	-	-
54	625100	Penalties and Fines	-	-	-	-	-
55	625200	Penalties and Fines to Government (Non-Deductible)	-	-	-	-	-
56	625300	Late Fees	-	-	-	-	-
57	626100	Education and Training	-	263.48	263.48	(3.11)	260.37
58	629100	Memberships and Dues	-	724.29	724.29	(0.80)	723.49
59	629200	Payroll Admin Fee	-	-	-	-	-
60	629300	Director and Board Fees	-	-	-	-	-
61	629400	Corporate Governance	-	-	-	-	-
62	629500	Credit Card Expense Clearing	-	174.32	174.32	(7.45)	166.87
63	629600	Credit Card/Cash Expense - Unallocated	-	1.19	1.19	(1.61)	(0.42)
64	629700	Cost Recovery	-	-	-	-	-
65	629800	Discount/Rebate Taken	-	-	-	-	-
66	629850	Community Service	-	-	-	-	-
67	629900	Other Misc Expense	-	128.08	128.08	10.36	138.44
68		Total Miscellaneous Expense	<u>-</u>	<u>1,527.38</u>	<u>1,527.38</u>	<u>(33.58)</u>	<u>1,493.80</u>
69	591000	Accommodation/Hotel/Lodging	-	51.11	51.11	-	51.11
70	592000	Airfare	-	0.72	0.72	-	0.72
71	593000	Transportation excl. Airfare	-	4.07	4.07	(0.06)	4.01
72	594000	Travel - Meals and Entertainment	-	(13.80)	(13.80)	15.67	1.87
73	595000	Travel - Meals and Entertainment - 50% Tax Deductible	-	62.78	62.78	(15.67)	47.11
74	596000	Travel - Meals and Entertainment - Non Deductible	-	-	-	-	-
75	599900	Other Travel	-	46.67	46.67	(1.43)	45.24
76		Total Travel Expense	<u>-</u>	<u>151.55</u>	<u>151.55</u>	<u>(1.49)</u>	<u>150.06</u>
77	691000	Corporate Allocation	-	17,695.29	17,695.29	3,625.75	21,321.04
78	692000	Regional Allocation	-	2,005.02	2,005.02	158.56	2,163.58
79	693000	Contract Shared Services Allocation	-	-	-	-	-
80	694000	Allocation Markup	-	-	-	-	-
81		Total Corporate/Shared Service Allocations (CAM)	<u>-</u>	<u>19,700.31</u>	<u>19,700.31</u>	<u>3,784.31</u>	<u>23,484.62</u>
82		Total Miscellaneous Expenses (L11+L18)	<u>-</u>	<u>21,379.24</u>	<u>21,379.24</u>	<u>3,749.24</u>	<u>25,128.48</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Rate Case Schedules
 Base Year: September 30, 2021
 Test Year: April 30, 2022
 Post Test Year: October 31, 2022

Depreciation Expense

Line No.	Account	Montague Water					Pro- Forma Adjustment	Proforma Proposed
		Description	Base Year - Direct	Base Year - Allocated	Total Base Year			
			[A]	[B]	[C]	[D]	[E]	
1	710201	Dep - Organization	1,749.12	-	1,749.12	(0.03)	1,749.09	
2	710202	Dep - Franchises	198.96	-	198.96	(0.04)	198.92	
3	710203	Dep - Struct and Improv General Plant	-	-	-	-	-	
4	710204	Dep - Struct and Improv Service Supplies	1,701.24	-	1,701.24	(0.01)	1,701.23	
5	710205	Dep - Struct and Improv Water Treat Plt	345.72	-	345.72	(0.01)	345.71	
6	710206	Dep - Struct and Improv Trans Dist Plt	43.56	-	43.56	(0.05)	43.51	
7	710207	Dep - Struct and Improv Collect Plant	-	-	-	-	-	
8	710208	Dep - Struct and Improv Pump Plant	-	-	-	-	-	
9	710209	Dep - Struct and Improv Treatment Plant	-	-	-	-	-	
10	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-	
11	710211	Dep - Struct and Improv Reclaim Wtr Dist	-	-	-	-	-	
12	710212	Dep - Struct and Improv Production	-	-	-	-	-	
13	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-	
14	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-	
15	710215	Dep - Struct and Improv Distribution	-	-	-	-	-	
16	710216	Dep - Struct and Improv Electrical	-	-	-	-	-	
17	710217	Dep - Struct and Improv Propane	-	-	-	-	-	
18	710218	Dep - Struct and Improv Municipal	-	-	-	-	-	
19	710219	Dep - Struct and Improv Biomass	-	-	-	-	-	
20	710220	Dep - Struct and Improv Office	-	189.06	189.06	(2.56)	186.50	
21	710221	Dep - Collecting Reservoirs	-	-	-	-	-	
22	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-	
23	710223	Dep - Wells and Springs	2,040.84	-	2,040.84	(0.01)	2,040.83	
24	710224	Dep - Infiltration Gallery	-	-	-	-	-	
25	710225	Dep - Supply Mains	195.96	-	195.96	65.32	261.28	
26	710226	Dep - Power Generation Equipment	-	-	-	-	-	
27	710227	Dep - Electric Pump Equip Src Pump	133.00	-	133.00	29.62	162.62	
28	710228	Dep - Electric Pump Equip WTP	4,159.83	-	4,159.83	406.04	4,565.87	
29	710229	Dep - Electric Pump Equip Trans Dist	319.44	-	319.44	(0.04)	319.40	
30	710230	Dep - Water Treatment Equipment	1,548.06	-	1,548.06	13.00	1,561.06	
31	710231	Dep - Dist Resv and Standpipes	12,997.40	-	12,997.40	600.46	13,597.86	
32	710232	Dep - Trans and Distr Mains	23,520.24	-	23,520.24	392.42	23,912.66	
33	710233	Dep - Service Lines	6,784.15	-	6,784.15	1,819.20	8,603.35	
34	710234	Dep - Meters	1,874.71	-	1,874.71	138.63	2,013.34	
35	710235	Dep - Meter Installations	1,860.22	-	1,860.22	721.62	2,581.84	
36	710236	Dep - Hydrants	1,864.45	-	1,864.45	841.35	2,705.80	
37	710237	Dep - Backflow Prevention Devices	101.52	-	101.52	38.69	140.21	
38	710238	Dep - Power Gen Equip Coll Plt	-	-	-	-	-	
39	710239	Dep - Power Gen Equip Pump Plt	-	-	-	-	-	
40	710240	Dep - Power Gen Equip Treat Plt	-	-	-	-	-	
41	710241	Dep - Sewer Force Main	-	-	-	-	-	
42	710242	Dep - Sewer Gravity Main	-	-	-	-	-	
43	710243	Dep - Manholes	-	-	-	-	-	
44	710244	Dep - Special Collection Structures	-	-	-	-	-	
45	710245	Dep - Service to Customers	-	-	-	-	-	
46	710246	Dep - Flow Measure Devices	-	-	-	-	-	
47	710247	Dep - Flow Measure Install	-	-	-	-	-	
48	710248	Dep - Receiving Wells	-	-	-	-	-	
49	710249	Dep - Pumping Equip Pump Plt	-	-	-	-	-	
50	710250	Dep - Pumping Equip Reclaim WTP	-	-	-	-	-	
51	710251	Dep - Pumping Equip Rcl Wtr Dist	-	-	-	-	-	
52	710252	Dep - Treat/Disp Equip Lagoon	-	-	-	-	-	
53	710253	Dep - Treat/Disp Equip Trt Plt	-	-	-	-	-	
54	710254	Dep - Treat/Disp Equip Reclm Wtr	-	-	-	-	-	
55	710255	Dep - Plant Sewers Treatment Plt	-	-	-	-	-	
56	710256	Dep - Plant Sewers Reclaim Wtr	-	-	-	-	-	
57	710257	Dep - Outfall Lines	-	-	-	-	-	
58	710258	Dep - Reservoirs	-	-	-	-	-	
59	710259	Dep - House Regulators	-	-	-	-	-	
60	710260	Dep - House Regulatory Install	-	-	-	-	-	
61	710261	Dep - Reuse Services	-	-	-	-	-	

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Depreciation Expense

62	710262	Dep - Reuse Mtr/Installations	-	-	-	-	-
63	710263	Dep - Reuse Dist Reservoirs	-	-	-	-	-
64	710264	Dep - Reuse Transmission and Dist	-	-	-	-	-
65	710265	Dep - Processing Plant	-	-	-	-	-
66	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-
67	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-
68	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-
69	710269	Dep - Other and Misc Equip WIP	78.96	-	78.96	(0.05)	78.91
70	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-
71	710271	Dep - Other Tangible Plant	-	-	-	-	-
72	710272	Dep - Other Plant Collection	-	-	-	-	-
73	710273	Dep - Other Plant Pump	-	-	-	-	-
74	710274	Dep - Other Plant Treatment	-	-	-	-	-
75	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-
76	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-
77	710277	Dep - Other Plant	-	-	-	-	-
78	710278	Dep - Plant Alloc	-	-	-	-	-
79	710279	Dep - Domestic Water	-	-	-	-	-
80	710280	Dep - Irrigation Water	-	-	-	-	-
81	710281	Dep - Geothermal	-	-	-	-	-
82	710282	Dep - District Energy System	-	-	-	-	-
83	710283	Dep - Concession	-	-	-	-	-
84	710284	Dep - DES - Startup Costs	-	-	-	-	-
85	710285	Dep - DES - Project Management	-	-	-	-	-
86	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-
87	710287	Dep - DES - Distribution Piping System	-	-	-	-	-
88	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-
89	710289	Dep - DES - Project Development	-	-	-	-	-
90	710290	Dep - DES - Engineer	-	-	-	-	-
91	710291	Dep - DES - Low Rise Connection	-	-	-	-	-
92	710292	Dep - Non-Utility Property	-	-	-	-	-
93	710293	Dep - Plant Held for Future Use	-	-	-	-	-
94	710294	Dep - Disallowed Utility Plant	-	-	-	-	-
95	710299	Dep - Land	-	-	-	-	-
96	710301	Dep - Building	-	-	-	-	-
97	710302	Dep - Leasehold Improvement	-	-	-	-	-
98	710303	Dep - Office Furniture	28.68	59.93	88.61	72.51	161.12
99	710304	Dep - Office Equipment	-	-	-	-	-
100	710305	Dep - Stores Equipment	-	-	-	0.11	0.11
101	710306	Dep - Lab Equipment	427.04	-	427.04	1.55	428.59
102	710307	Dep - Rental Equipment	-	-	-	-	-
103	710308	Dep - Tool Shop Equipment	829.65	0.21	829.86	12.20	842.06
104	710309	Dep - Power Operated Equipment	15.60	-	15.60	5.16	20.76
105	710310	Dep - Communications Equipment	400.08	24.19	424.27	(4.91)	419.36
106	710311	Dep - Misc Equipment	189.12	-	189.12	56.73	245.85
107	710401	Dep - Vehicles	-	510.69	510.69	13,416.65	13,927.34
108	710501	Dep - Computer Hardware	393.96	1,919.77	2,313.73	(2,309.90)	3.83
109	710502	Dep - Desktop/Laptop Computers	-	0.66	0.66	52.48	53.14
110	710503	Dep - Mainframe Computers	-	-	-	-	-
111	710504	Dep - Mini Comp Wtr	2.38	443.73	446.11	3,473.52	3,919.63
112	710601	Dep - Computer Software	-	-	-	618.72	618.72
113	710602	Dep - Comp Systems	-	8.28	8.28	3,262.38	3,270.66
114	710603	Dep - Micro Systems	-	-	-	-	-
115							
116							
117		Total Depreciation Expense - Water	<u>63,803.89</u>	<u>3,156.52</u>	<u>66,960.41</u>	<u>23,720.76</u>	<u>90,681.17</u>

Rate Case Schedules
Base Year: September 30, 2021
Test Year: April 30, 2022
Post Test Year: October 31, 2022

Depreciation Expense

Line No.	Account	Montague Sewer					
		Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
118	710201	Dep - Organization	1,337.04	-	1,337.04	(334.25)	1,002.79
119	710202	Dep - Franchises	-	-	-	-	-
120	710203	Dep - Struct and Improv General Plant	288.33	-	288.33	186.92	475.25
121	710204	Dep - Struct and Improv Service Supplies	-	-	-	-	-
122	710205	Dep - Struct and Improv Water Treat Plt	-	-	-	-	-
123	710206	Dep - Struct and Improv Trans Dist Plt	-	-	-	-	-
124	710207	Dep - Struct and Improv Collect Plant	-	-	-	-	-
125	710208	Dep - Struct and Improv Pump Plant	2,517.84	-	2,517.84	0.00	2,517.84
126	710209	Dep - Struct and Improv Treatment Plant	-	-	-	-	-
127	710210	Dep - Struct and Improv Reclaim WTP	-	-	-	-	-
128	710211	Dep - Struct and Improv Reclaim Wtr Dist	13.08	-	13.08	(0.03)	13.05
129	710212	Dep - Struct and Improv Production	-	-	-	-	-
130	710213	Dep - Struct and Improv Natural Gas	-	-	-	-	-
131	710214	Dep - Struct and Improv Transmissions	-	-	-	-	-
132	710215	Dep - Struct and Improv Distribution	-	-	-	-	-
133	710216	Dep - Struct and Improv Electrical	-	-	-	-	-
134	710217	Dep - Struct and Improv Propane	-	-	-	-	-
135	710218	Dep - Struct and Improv Municipal	-	-	-	-	-
136	710219	Dep - Struct and Improv Biomass	-	-	-	-	-
137	710220	Dep - Struct and Improv Office	-	63.06	63.06	(15.28)	47.78
138	710221	Dep - Collecting Reservoirs	-	-	-	-	-
139	710222	Dep - Lake, River, Other Intakes	-	-	-	-	-
140	710223	Dep - Wells and Springs	-	-	-	-	-
141	710224	Dep - Infiltration Gallery	-	-	-	-	-
142	710225	Dep - Supply Mains	-	-	-	-	-
143	710226	Dep - Power Generation Equipment	-	-	-	-	-
144	710227	Dep - Electric Pump Equip Src Pump	-	-	-	-	-
145	710228	Dep - Electric Pump Equip WTP	-	-	-	-	-
146	710229	Dep - Electric Pump Equip Trans Dist	-	-	-	-	-
147	710230	Dep - Water Treatment Equipment	-	-	-	-	-
148	710231	Dep - Dist Resv and Standpipes	-	-	-	-	-
149	710232	Dep - Trans and Distr Mains	-	-	-	-	-
150	710233	Dep - Service Lines	-	-	-	-	-
151	710234	Dep - Meters	-	-	-	-	-
152	710235	Dep - Meter Installations	-	-	-	-	-
153	710236	Dep - Hydrants	-	-	-	-	-
154	710237	Dep - Backflow Prevention Devices	-	-	-	-	-
155	710238	Dep - Power Gen Equip Coll Plt	8.76	-	8.76	(0.06)	8.70
156	710239	Dep - Power Gen Equip Pump Plt	-	-	-	-	-
157	710240	Dep - Power Gen Equip Treat Plt	-	-	-	-	-
158	710241	Dep - Sewer Force Main	3,549.96	-	3,549.96	0.03	3,549.99
159	710242	Dep - Sewer Gravity Main	1,286.52	-	1,286.52	0.02	1,286.54
160	710243	Dep - Manholes	37.40	-	37.40	90.07	127.47
161	710244	Dep - Special Collection Structures	796.32	-	796.32	2,441.06	3,237.38
162	710245	Dep - Service to Customers	174.23	-	174.23	49.81	224.04
163	710246	Dep - Flow Measure Devices	62.16	-	62.16	0.02	62.18
164	710247	Dep - Flow Measure Install	-	-	-	-	-
165	710248	Dep - Receiving Wells	-	-	-	-	-
166	710249	Dep - Pumping Equip Pump Plt	316.52	-	316.52	412.99	729.51
167	710250	Dep - Pumping Equip Reclaim WTP	-	-	-	-	-
168	710251	Dep - Pumping Equip Rcl Wtr Dist	4.32	-	4.32	(0.04)	4.28
169	710252	Dep - Treat/Disp Equip Lagoon	15,828.84	-	15,828.84	13,452.47	29,281.31
170	710253	Dep - Treat/Disp Equip Trt Plt	3,744.81	-	3,744.81	118.88	3,863.69
171	710254	Dep - Treat/Disp Equip Reclm Wtr	-	-	-	-	-
172	710255	Dep - Plant Sewers Treatment Plt	164.73	-	164.73	9.53	174.26
173	710256	Dep - Plant Sewers Reclaim Wtr	(17.16)	-	(17.16)	0.00	(17.16)
174	710257	Dep - Outfall Lines	-	-	-	-	-
175	710258	Dep - Reservoirs	-	-	-	-	-
176	710259	Dep - House Regulators	-	-	-	-	-
177	710260	Dep - House Regulatory Install	-	-	-	-	-
178	710261	Dep - Reuse Services	-	-	-	-	-

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Depreciation Expense

179	710262	Dep - Reuse Mtr/Installations	-	-	-	-	-
180	710263	Dep - Reuse Dist Reservoirs	-	-	-	-	-
181	710264	Dep - Reuse Transmission and Dist	10.68	-	10.68	(0.03)	10.65
182	710265	Dep - Processing Plant	-	-	-	-	-
183	710266	Dep - Maintenance Structure and Improv	-	-	-	-	-
184	710267	Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-
185	710268	Dep - Other and Misc Equip Source Supply	-	-	-	-	-
186	710269	Dep - Other and Misc Equip WTP	-	-	-	-	-
187	710270	Dep - Other and Misc Equip Trans Dist	-	-	-	-	-
188	710271	Dep - Other Tangible Plant	-	-	-	-	-
189	710272	Dep - Other Plant Collection	-	-	-	-	-
190	710273	Dep - Other Plant Pump	8.16	-	8.16	(0.02)	8.14
191	710274	Dep - Other Plant Treatment	-	-	-	-	-
192	710275	Dep - Other Plant Reclaim Water Trt	-	-	-	-	-
193	710276	Dep - Other Plant Reclaim Water Dist	-	-	-	-	-
194	710277	Dep - Other Plant	-	-	-	-	-
195	710278	Dep - Plant Alloc	-	-	-	-	-
196	710279	Dep - Domestic Water	-	-	-	-	-
197	710280	Dep - Irrigation Water	-	-	-	-	-
198	710281	Dep - Geothermal	-	-	-	-	-
199	710282	Dep - District Energy System	-	-	-	-	-
200	710283	Dep - Concession	-	-	-	-	-
201	710284	Dep - DES - Startup Costs	-	-	-	-	-
202	710285	Dep - DES - Project Management	-	-	-	-	-
203	710286	Dep - DES - Temporary Energy Centre	-	-	-	-	-
204	710287	Dep - DES - Distribution Piping System	-	-	-	-	-
205	710288	Dep - DES - Energy Transfer Station	-	-	-	-	-
206	710289	Dep - DES - Project Development	-	-	-	-	-
207	710290	Dep - DES - Engineer	-	-	-	-	-
208	710291	Dep - DES - Low Rise Connection	-	-	-	-	-
209	710292	Dep - Non-Utility Property	-	-	-	-	-
210	710293	Dep - Plant Held for Future Use	-	-	-	-	-
211	710294	Dep - Disallowed Utility Plant	-	-	-	-	-
212	710299	Dep - Land	-	-	-	-	-
213	710301	Dep - Building	-	-	-	-	-
214	710302	Dep - Leasehold Improvement	-	-	-	-	-
215	710303	Dep - Office Furniture	-	19.96	19.96	13.98	33.94
216	710304	Dep - Office Equipment	-	-	-	-	-
217	710305	Dep - Stores Equipment	113.62	-	113.62	(62.85)	50.77
218	710306	Dep - Lab Equipment	-	-	-	-	-
219	710307	Dep - Rental Equipment	-	-	-	-	-
220	710308	Dep - Tool Shop Equipment	249.36	0.06	249.42	0.23	249.65
221	710309	Dep - Power Operated Equipment	160.32	-	160.32	(0.06)	160.26
222	710310	Dep - Communications Equipment	50.28	8.07	58.35	(15.72)	42.63
223	710311	Dep - Misc Equipment	1.92	-	1.92	0.00	1.92
224	710401	Dep - Vehicles	-	173.07	173.07	4,584.91	4,757.98
225	710501	Dep - Computer Hardware	-	642.26	642.26	(640.95)	1.31
226	710502	Dep - Desktop/Laptop Computers	-	0.21	0.21	17.94	18.15
227	710503	Dep - Mainframe Computers	-	-	-	-	-
228	710504	Dep - Mini Comp Wtr	-	150.67	150.67	1,188.39	1,339.06
229	710601	Dep - Computer Software	-	-	-	211.37	211.37
230	710602	Dep - Comp Systems	-	2.77	2.77	1,114.58	1,117.35
231	710603	Dep - Micro Systems	-	-	-	-	-
232							
233							
234		Total Depreciation Expense - Sewer	<u>30,708.04</u>	<u>1,060.13</u>	<u>31,768.17</u>	<u>22,823.92</u>	<u>54,592.09</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Montague Sewer Company and Montague Water Company
 WR2201_____

Schedule B-21

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Plant Acquisition Adjustment- Amortization Expense

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
1	710901	Dep - Purchase Acquisition Adjustments	(4,717.92)	-	(4,717.92)	-	(4,717.92)
2							
3		Total PAA Water Expense expense	<u>(4,717.92)</u>	<u>-</u>	<u>(4,717.92)</u>	<u>-</u>	<u>(4,717.92)</u>

Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Proposed
			[A]	[B]	[C]	[D]	[E]
4	710901	Dep - Purchase Acquisition Adjustments	-	-	-	-	-
5							
6		Total PAA Sewer Expense expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

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

Line No	Account	Montague Water	Base Year -	Base Year -	Total Base	Pro- Forma	Proforma
		Description	Direct	Allocated	Year	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]
1	720001	Amort CIAC - Organization	-	-	-	-	-
2	720002	Amort CIAC - Franchises	-	-	-	-	-
3	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-
4	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-
5	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-
6	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-
7	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-
8	720008	Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-
9	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-
10	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-
11	720011	Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-
12	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-
13	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-
14	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-
15	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-
16	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-
17	720017	Amort CIAC - Wells and Springs	-	-	-	-	-
18	720018	Amort CIAC - Supply Mains	-	-	-	-	-
19	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-
20	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-
21	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-
22	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-	-
23	720023	Amort CIAC - Dist Resv and S	-	-	-	-	-
24	720024	Amort CIAC - Trans and Distr Mains	-	-	-	-	-
25	720025	Amort CIAC - Service Lines	-	-	-	-	-
26	720026	Amort CIAC - Meters	-	-	-	-	-
27	720027	Amort CIAC - Meter Installations	-	-	-	-	-
28	720028	Amort CIAC - Hydrants	-	-	-	-	-
29	720029	Amort CIAC - Backflow Prevent D	-	-	-	-	-
30	720030	Amort CIAC - Collecting Reservo	-	-	-	-	-
31	720031	Amort CIAC - Lake, River, Other	-	-	-	-	-
32	720032	Amort CIAC - Office Structure	-	-	-	-	-
33	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-	-
34	720034	Amort CIAC - Misc Equipment	-	-	-	-	-
35	720035	Amort CIAC - Other Tangible Plant	(8,427.00)	-	(8,427.00)	-	(8,427.00)
36	720036	Amort CIAC - Tap Fee	-	-	-	-	-
37	720037	Amort CIAC - Management Fee	-	-	-	-	-
38	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-
39	720039	Amort CIAC - Res Cap Fee	-	-	-	-	-
40	720040	Amort CIAC - Plant Mod Fee	-	-	-	-	-
41	720041	Amort CIAC - Plant Meter Fee	-	-	-	-	-
42	720042	Amort CIAC - Sewer Force Main	-	-	-	-	-
43	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-	-
44	720044	Amort CIAC - Manholes	-	-	-	-	-
45	720045	Amort CIAC - Special Coll Struc	-	-	-	-	-
46	720046	Amort CIAC - Service to Customers	-	-	-	-	-
47	720047	Amort CIAC - Flow Measure Devices	-	-	-	-	-
48	720048	Amort CIAC - Flow Measure Install	-	-	-	-	-
49	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-
50	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-
51	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-
52	720052	Amort CIAC - Laboratory Equipment	-	-	-	-	-
53	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-
54	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-
55	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-
56	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-
57	720057	Amort CIAC - Outfall Lines	-	-	-	-	-
58	720058	Amort CIAC - Stores Equipment	-	-	-	-	-
59	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-
60	720060	Amort CIAC - Communication Equipment	-	-	-	-	-
61	720061	Amort CIAC - Reuse Services	-	-	-	-	-
62	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-
63	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-
64	720064	Amort CIAC - Capital	-	-	-	-	-
65	720065	Amort CIAC - Commercial Concession	-	-	-	-	-

Montague Sewer Company and Montague Water Company
 WR2201_____

Schedule B-22

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

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

66	720066	Amort CIAC - Developer	-	-	-	-	-
67	720067	Amort CIAC - Post Oct 97	-	-	-	-	-
68	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-
69	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-
70	720070	Amort CIAC - Old Plant	-	-	-	-	-
71	720071	Amort CIAC - Estimates Only	-	-	-	-	-
72	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-
73	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-
74	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-
75	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-
76	720076	Amort CIAC - Residential	-	-	-	-	-
77	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-
78	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-
79	720079	Amort CIAC - Land	-	-	-	-	-
80		Total Water CIAC Amort Expense	<u>(8,427.00)</u>	<u>-</u>	<u>(8,427.00)</u>	<u>-</u>	<u>(8,427.00)</u>

Montague Sewer Company and Montague Water Company

Schedule B-22

WR2201

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

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

Montague Sewer			Base Year -	Base Year -	Total Base	Pro- Forma	Proforma
Line No	Account	Description	Direct	Allocated	Year	Adjustment	Proposed
			[A]	[B]	[C]	[D]	[E]
81	720001	Amort CIAC - Organization	-	-	-	-	-
82	720002	Amort CIAC - Franchises	-	-	-	-	-
83	720003	Amort CIAC - Structure/Improvement Src Supply	-	-	-	-	-
84	720004	Amort CIAC - Structure/Improvement WTP	-	-	-	-	-
85	720005	Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-
86	720006	Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-
87	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-
88	720008	Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-
89	720009	Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-
90	720010	Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-
91	720011	Amort CIAC - Structure/Improvement Generator Plant	(2,529.96)	-	(2,529.96)	-	(2,529.96)
92	720012	Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-
93	720013	Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-
94	720014	Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-
95	720015	Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-
96	720016	Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-
97	720017	Amort CIAC - Wells and Springs	-	-	-	-	-
98	720018	Amort CIAC - Supply Mains	-	-	-	-	-
99	720019	Amort CIAC - Electric Pump Equipment Src Pump	-	-	-	-	-
100	720020	Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-
101	720021	Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-
102	720022	Amort CIAC - Water Treatment Equipment	-	-	-	-	-
103	720023	Amort CIAC - Dist Resv and S	-	-	-	-	-
104	720024	Amort CIAC - Trans and Distr Mains	-	-	-	-	-
105	720025	Amort CIAC - Service Lines	-	-	-	-	-
106	720026	Amort CIAC - Meters	-	-	-	-	-
107	720027	Amort CIAC - Meter Installations	-	-	-	-	-
108	720028	Amort CIAC - Hydrants	-	-	-	-	-
109	720029	Amort CIAC - Backflow Prevent D	-	-	-	-	-
110	720030	Amort CIAC - Collecting Reservo	-	-	-	-	-
111	720031	Amort CIAC - Lake, River, Other	-	-	-	-	-
112	720032	Amort CIAC - Office Structure	-	-	-	-	-
113	720033	Amort CIAC - Office Furniture/Equipment	-	-	-	-	-
114	720034	Amort CIAC - Misc Equipment	-	-	-	-	-
115	720035	Amort CIAC - Other Tangible Plant	-	-	-	-	-
116	720036	Amort CIAC - Tap Fee	-	-	-	-	-
117	720037	Amort CIAC - Management Fee	-	-	-	-	-
118	720038	Amort CIAC - Line Ext Fee	-	-	-	-	-
119	720039	Amort CIAC - Res Cap Fee	-	-	-	-	-
120	720040	Amort CIAC - Plant Mod Fee	-	-	-	-	-
121	720041	Amort CIAC - Plant Meter Fee	-	-	-	-	-
122	720042	Amort CIAC - Sewer Force Main	-	-	-	-	-
123	720043	Amort CIAC - Sewer Gravity Main	-	-	-	-	-
124	720044	Amort CIAC - Manholes	-	-	-	-	-
125	720045	Amort CIAC - Special Coll Struc	-	-	-	-	-
126	720046	Amort CIAC - Service to Customers	-	-	-	-	-
127	720047	Amort CIAC - Flow Measure Devices	-	-	-	-	-
128	720048	Amort CIAC - Flow Measure Install	-	-	-	-	-
129	720049	Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-
130	720050	Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-
131	720051	Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-
132	720052	Amort CIAC - Laboratory Equipment	-	-	-	-	-
133	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-
134	720054	Amort CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-
135	720055	Amort CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-
136	720056	Amort CIAC - Sewer Treatment Plant	-	-	-	-	-
137	720057	Amort CIAC - Outfall Lines	-	-	-	-	-
138	720058	Amort CIAC - Stores Equipment	-	-	-	-	-
139	720059	Amort CIAC - Power Operated Equipment	-	-	-	-	-
140	720060	Amort CIAC - Communication Equipment	-	-	-	-	-
141	720061	Amort CIAC - Reuse Services	-	-	-	-	-
142	720062	Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-
143	720063	Amort CIAC - Reuse Transmission	-	-	-	-	-
144	720064	Amort CIAC - Capital	-	-	-	-	-
145	720065	Amort CIAC - Commercial Concession	-	-	-	-	-

Montague Sewer Company and Montague Water Company
 WR2201_____

Schedule B-22

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

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

146	720066	Amort CIAC - Developer	-	-	-	-	-
147	720067	Amort CIAC - Post Oct 97	-	-	-	-	-
148	720068	Amort CIAC - New (Taxable)N	-	-	-	-	-
149	720069	Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-
150	720070	Amort CIAC - Old Plant	-	-	-	-	-
151	720071	Amort CIAC - Estimates Only	-	-	-	-	-
152	720072	Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-
153	720073	Amort CIAC - Unallocated - Taxable	-	-	-	-	-
154	720074	Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-
155	720075	Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-
156	720076	Amort CIAC - Residential	-	-	-	-	-
157	720077	Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-
158	720078	Amort CIAC - BC Hydro Grant	-	-	-	-	-
159	720079	Amort CIAC - Land	-	-	-	-	-
160		Total Sewer CIAC Amort Expense	<u>(2,529.96)</u>	<u>-</u>	<u>(2,529.96)</u>	<u>-</u>	<u>(2,529.96)</u>

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Taxes other than Income

Montague Water							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Present Rates
			[A]	[B]	[C]	[D]	[E]
1	641100	FICA	1,457.07	7,373.13	8,830.20	1,762.43	10,592.63
2	641200	Payroll Tax	-	-	-	-	-
3	641300	Employer Health Tax	-	-	-	-	-
4	642100	Federal Unemployment Tax	4.20	70.61	74.81	3.78	78.59
5	642200	State Unemployment Tax	1.16	2,086.56	2,087.72	(910.84)	1,176.88
6	642300	Other Payroll Taxes	-	-	-	-	-
7		Total Water Payroll Taxes	<u>1,462.43</u>	<u>9,530.30</u>	<u>10,992.73</u>	<u>855.36</u>	<u>11,848.09</u>
8	643100	Franchise Taxes	49,967.00	10.19	49,977.19	(28,485.69)	21,491.50
9	643200	Gross Receipts Taxes	61,343.75	1,000.87	62,344.62	(30,107.38)	32,237.24
10	643300	Personal Property Taxes	-	-	-	-	-
11	643400	Real Estate Taxes	9,746.83	63.98	9,810.81	(63.98)	9,746.83
12	643500	Sales And Use Taxes	-	-	-	-	-
13	643600	Utility/Commission Taxes	32.55	-	32.55	790.26	822.81
14	643700	Other General Taxes	(42,989.18)	(736.00)	(43,725.18)	44,225.18	500.00
15		Total Property and Other Tax Expense	<u>78,100.95</u>	<u>339.04</u>	<u>78,439.99</u>	<u>(13,641.61)</u>	<u>64,798.38</u>
16		Total TOTI - Water (L7+L16)	79,563.38	9,869.34	89,432.72	(12,786.26)	76,646.46
Montague Sewer							
Line No	Account	Description	Base Year - Direct	Base Year - Allocated	Total Base Year	Pro- Forma Adjustment	Proforma Present Rates
			[A]	[B]	[C]	[D]	[E]
17	641100	FICA	484.01	2,505.30	2,989.31	629.43	3,618.74
18	641200	Payroll Tax	-	-	-	-	-
19	641300	Employer Health Tax	-	-	-	-	-
20	642100	Federal Unemployment Tax	1.41	23.92	25.33	1.52	26.85
21	642200	State Unemployment Tax	0.45	708.35	708.80	(306.75)	402.05
22	642300	Other Payroll Taxes	-	-	-	-	-
23		Total Sewer Payroll Taxes	<u>485.87</u>	<u>3,237.57</u>	<u>3,723.44</u>	<u>324.20</u>	<u>4,047.64</u>
24	643100	Franchise Taxes	3,452.00	3.43	3,455.43	8,979.85	12,435.28
25	643200	Gross Receipts Taxes	5,180.00	341.93	5,521.93	13,130.99	18,652.92
26	643300	Personal Property Taxes	-	-	-	-	-
27	643400	Real Estate Taxes	2,778.46	21.66	2,800.12	(21.66)	2,778.46
28	643500	Sales And Use Taxes	-	-	-	-	-
29	643600	Utility/Commission Taxes	1,000.00	-	1,000.00	(523.91)	476.09
30	643700	Other General Taxes	13,395.31	(253.12)	13,142.19	(12,642.19)	500.00
31		Total Property and Other Tax Expense	<u>25,805.77</u>	<u>113.90</u>	<u>25,919.67</u>	<u>8,923.07</u>	<u>34,842.74</u>
32		Total TOTI - Sewer (L23+L31)	26,291.64	3,351.47	29,643.11	9,247.28	38,890.39

Column Calculations:

[A]- Company's direct ledger amounts for base year ended September 30, 2021

[B]- Company's Allocated ledger amounts for base year ended September 30, 2021

[C]- Sum of Column [A] & [B]

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

[E]- Sum of Column [C] & [D]

Rate Case Schedules

Base Year: September 30, 2021

Test Year: April 30, 2022

Post Test Year: October 31, 2022

Income Taxes

Montague Water				
Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
1	Operating Revenues	382,071	372,083	754,154
2	Operating Deductions:			
3	Maintenance expenses	105,281		105,281
4	General expenses	303,821		303,821
5	Depreciation expense	90,681		90,681
6	Amortization of PAA	(4,718)		(4,718)
7	TOTI	76,646	53,125	129,772
8	Amortization of CIAC	(8,427)		(8,427)
9	Interest expense	39,811	0	39,811
10	Total Operating Deductions	603,096	53,125	656,222
11	Federal Taxable Income (Line 1 minus Line 10)	(221,025)	318,957	97,932
12	Federal Income Tax (Line 11 multiplied by 21%)	(46,415)	66,981	20,566
13	Net Amount (Line 11 minus Line 12)	(174,610)	251,976	77,366
14	Add: Interest Expense	39,811	0	39,811
15	Net Income for Return	(134,799)	251,976	117,178

Montague Sewer				
Line No	Description	Pro-forma Adjusted Under Present Rates	Proposed Increase	Proposed After Increase
		[A]	[B]	[C]
16	Operating Revenues	221,072	196,457	417,528
17	Operating Deductions:			
18	Maintenance expenses	30,326		30,326
19	General expenses	101,820		101,820
20	Depreciation expense	54,592		54,592
21	Amortization of PAA	-		-
22	TOTI	38,890	28,050	66,940
23	Amortization of CIAC	(2,530)		(2,530)
24	Interest expense	48,088	0	48,088
25	Total Operating Deductions	271,187	28,050	299,237
26	Federal Taxable Income (Line 16 minus Line 25)	(50,115)	168,407	118,291
27	Federal Income Tax (Line 26 multiplied by 21%)	(10,524)	35,365	24,841
28	Net Amount (Line 26 minus Line 27)	(39,591)	133,041	93,450
29	Add: Interest Expense	48,088	0	48,088
30	Net Income for Return	8,497	133,041	141,538

Column Calculations:

[A]- Per Exhibit B, Column [E]

[B]- Per Exhibit B, Column [F]

[C]- Sum of Column [A] & [B]