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July 20, 2010

Luly Massaro, Commission Clerk  
Rhode Island Public Utilities Commission  
89 Jefferson Blvd.  
Warwick, RI 02888

RE: PAWTUCKET WATER SUPPLY BOARD-APPLICATION  
TO CHANGE RATES  
Docket No. 4171

Dear Ms. Massaro,

Enclosed for filing with the Commission, is an original and nine (9) copies of the Direct Testimony of Andrea C. Crane on behalf of the Division of Public Utilities and Carriers ("Division") in the above matter.

Very truly yours,

Jon G. Hagopian  
Special Assistant Attorney General

JGH/dmm

Encl.  
Service list

STATE OF RHODE ISLAND  
BEFORE THE  
PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE PETITION ) Docket No. 4171  
OF THE PAWTUCKET WATER SUPPLY )  
BOARD FOR AN INCREASE IN RATES FOR )  
WATER SERVICE )

DIRECT TESTIMONY OF  
ANDREA C. CRANE  
REGARDING REVENUE REQUIREMENTS

ON BEHALF OF  
THE DIVISION OF PUBLIC UTILITIES AND CARRIERS

July 20, 2010

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Appendix A - List of Previous Testimonies

Appendix B - Supporting Schedules

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1 I. **STATEMENT OF QUALIFICATIONS**

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

3 A. My name is Andrea C. Crane and my business address is 199 Ethan Allen Highway,  
4 Ridgefield, Connecticut 06877 (Mailing Address: P.O. Box 810, Georgetown, Connecticut  
5 06829.)

6  
7 Q. **By whom are you employed and in what capacity?**

8 A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes in  
9 utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and  
10 undertake various financial studies regarding utility rates and regulatory policy.

11

12 Q. **Please summarize your professional experience in the utility industry.**

13 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic  
14 Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987 to  
15 January 1989. From June 1982 to September 1987, I was employed by various Bell Atlantic  
16 Corporation subsidiaries. While at Bell Atlantic, I held assignments in the Product  
17 Management, Treasury, and Regulatory Departments.

18

19 Q. **Have you previously testified in regulatory proceedings?**

20 A. Yes, since joining The Columbia Group, Inc., I have testified in over 300 regulatory  
21 proceedings in the states of Arizona, Connecticut, Delaware, Hawaii, Kansas, Kentucky,

1 Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania, Rhode Island,  
2 South Carolina, Vermont, West Virginia and the District of Columbia. These proceedings  
3 involved water, wastewater, gas, electric, telephone, solid waste, cable television, and  
4 navigation utilities. A list of dockets in which I have filed testimony is included in  
5 Appendix A. I have also been engaged to provide testimony as an expert witness in several  
6 civil proceedings.

7  
8 **Q. What is your educational background?**

9 A. I received a Master of Business Administration degree, with a concentration in Finance, from  
10 Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A. in  
11 Chemistry from Temple University.

12  
13 **Q. Do you have any additional relevant experience?**

14 A. Yes, from January 1991 until January 1998, I served as Vice Chairman of the Water  
15 Pollution Control Commission in Redding, Connecticut. This Commission was charged with  
16 designing, constructing, and operating a sewage collection and treatment facility for the  
17 Town of Redding.

18  
19 **II. PURPOSE OF TESTIMONY**

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

21 A. The Columbia Group, Inc. was engaged by The Division of Public Utilities and Carriers

1 (“Division”) to review the recent base rate filing by The Pawtucket Water Supply Board  
2 (“PWSB” or “Board”) and to provide revenue requirement recommendations to the State of  
3 Rhode Island, Public Utilities Commission (“Commission”). In developing my revenue  
4 requirement recommendations, I reviewed the PWSB’s testimony and exhibits and the  
5 responses to data requests propounded upon the PWSB by the Division and by the Public  
6 Utilities Commission Staff (“Staff”). I also reviewed several prior Commission decisions as  
7 well as other documents useful in an analysis of the PWSB’s filing.

8  
9 **III. SUMMARY OF CONCLUSIONS**

10 **Q. What are your conclusions concerning the PWSB's revenue requirement and its need**  
11 **for rate relief?**

12 **A.** Based on my review, my conclusions and recommendations are as follows:

- 13 1. Based on the rate year ending December 31, 2011, the PWSB has pro forma revenue  
14 at present rates of \$18,242,771, including \$17,848,701 in operating rate revenue and  
15 \$394,070 in miscellaneous revenue (see Schedule ACC-1).
- 16 2. The PWSB has pro forma costs, including pro forma debt service costs, of  
17 \$18,850,023, and a revenue stabilization fund requirement of \$276,839, for a total  
18 revenue requirement of \$19,126,862 (see Schedule ACC-1).
- 19 3. Based on these determinations, a rate increase of \$884,091 is appropriate. This  
20 represents an increase of 4.95% over total rate revenue at present rates. My  
21 recommendation is significantly less than the rate increase of \$2,611,923 or 15.46%,

1           being requested by the PWSB (see Schedule ACC-1).

- 2           4.     If the Commission determines that a Phase Two increase is appropriate, the Board's  
3           Phase Two rate increase should be limited to \$584,295 (see Schedule ACC-13).

4  
5     **IV.    DISCUSSION OF THE ISSUES**

6           **A.    Introduction**

7     **Q.    Please summarize the PWSB's request for rate relief in this case.**

8     **A.    The PWSB is requesting a rate increase of \$2,611,923 or 15.46% over its claimed level of**  
9           pro forma revenue at present rates. The Board's request is based on a test year ending June  
10          30, 2009 and on a rate year ending December 31, 2011. In addition, the Board is requesting  
11          that the Commission authorize a Phase Two increase in the amount of \$900,053 to take  
12          effect on January 1, 2012. The Phase Two increase is not a phase-in of the initial rate  
13          request. Rather, it is based on additional projected costs through calendar year 2012.

14                 The Board's claim represents a modest increase over the total costs approved by the  
15                 Commission in its last base rate case, Docket No. 3945, offset by a reduction in proposed  
16                 funding for the infrastructure rehabilitation fund, as shown below.

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	Docket 3945	Docket 4171
Total Costs (Excluding IFR and Reserve Allowance	\$16,568,616	\$16,995,880
IFR	\$ 3,100,000	\$ 2,500,000
Revenue Stabilization Account	<u>\$ 272,178</u>	<u>\$ 288,281</u>
Total Costs	\$19,940,794	\$19,784,161
Less Misc. Income	<u>(\$1,523,433)</u>	<u>(\$ 277,158)</u>
Required Rate Revenue	\$18,417,361	\$19,507,003

In addition, in the last case, the Board proposed to utilize some funding from its debt stabilization reserve fund to limit the rate increase, which it is not proposing in this case. Moreover, the PWSB is projecting a significant decline in revenues from the revenues approved in the last rate filing, Docket No. 3945. In that docket, the Commission authorized total rate revenue (excluding miscellaneous revenue) of \$18,417,361. In this case, the PWSB has reflected pro forma rate revenue at present rates of only \$16,895,080, a reduction of \$1,522,281 from the rate revenue authorized in Docket No. 3945.

**Q. Has the PWSB significantly understated the rate increase that it is requesting in this case?**

**A.** Yes, it has. The PWSB is requesting total rate revenue of \$19,507,003 and claims that its revenue at present rates is \$16,895,080. Rate revenue is composed of three components: a) service charges based on meter size, b) metered rates based on consumption, and c) public

1 and private fire protection charges. In developing its service charge revenue at present rates,  
2 the Board assumed that all customers are billed monthly. As shown in CW Schedule 11.0,  
3 page 1, this assumption resulted in total service charge revenue at present rates of  
4 \$2,797,079. However, the vast majority of customers are billed quarterly, not monthly.  
5 Service charge rates for quarterly billed customers are approximately 65% of comparable  
6 rates for customers that are billed monthly. For example, a monthly 5/8" customer is billed a  
7 service charge of \$9.47 (or \$113.64 per year) while a quarterly 5/8" customer is billed a  
8 service charge of \$18.72 (or \$74.88 per year). Thus, even at present rates, residential  
9 customers who are moved from quarterly to monthly billing will receive a substantial rate  
10 increase.

11 This is shown by comparing the Company's pro forma service charge revenue at  
12 present rates of \$2,797,079, per Mr. Woodcock's schedule referenced above, to Mr. Bebyn's  
13 adjusted test year service charge revenue of \$1,911,142 per Schedule DGB-7. Both  
14 schedules utilize the same number of meters and the same size meters. However, Mr.  
15 Woodcock assumed monthly billing for all meters while Mr. Bebyn assumed the current  
16 billing frequency. As shown by comparing these two schedules, the Board's conversion  
17 from quarterly to monthly billing for all customers will result in an increase of \$885,937,  
18 even if there is no change in actual tariffed water rates. Therefore, the PWSB is not  
19 requesting a rate increase of \$2,611,923, it is actually requesting a rate increase of  
20 \$3,497,860, or 21.85% over rate revenue at present rates. It is important for the Commission  
21 to acknowledge that the requested rate increase is \$3,497,860, \$885,937 of which the

1 Company intends to recover by converting all customers to monthly billing and the  
2 remainder through an increase in actual water rates.

3  
4 **Q. For purposes of your schedules in this case, how have you reflected pro forma revenue**  
5 **at present rates?**

6 A. In order to provide a meaningful comparison, my schedules are based on the Company's  
7 filing. Therefore, as shown in Schedule ACC-1, I have calculated my recommended  
8 percentage increase on the same basis as the PWSB calculated its requested increase, i.e.,  
9 assuming that present rate revenue reflects monthly billing of all customers. However, to  
10 provide a more meaningful comparison to the Commission, on Schedule ACC-1, I have also  
11 revised the Company's claim for present rate revenue to reflect current billing frequencies,  
12 resulting in a claimed increase by the PWSB of 21.85%. Assuming current billing practices,  
13 my recommended increase is 10.43%.

14  
15 **Q. Have PWSB customers already experienced significant increases over the past ten**  
16 **years?**

17 A. Yes, they have. Over the past ten years, the PWSB has received revenue increases of almost  
18 117%. Moreover, the Board is requesting another increase of 21.85% in this case, and an  
19 additional automatic increase of 4.5% effective January 1, 2012. If ratepayers expected rate  
20 increases to mitigate once the new treatment plant was completed, it appears that they may  
21 be disappointed.

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**B. Pro Forma Consumption Revenue**

**Q. How did the PWSB develop its pro forma consumption revenue claim in this case?**

A. The PWSB based its claim on an assumption that retail sales would decline in fiscal year 2010, with further declines in fiscal years 2011 and 2012. The PWSB averaged its projected fiscal 2011 retail sales with its projected 2012 retail sales in order to determine its pro forma rate year consumption. The Board’s methodology results in a 7.7% reduction in pro forma sales from the test year to the rate year. With regard to wholesale sales, the PWSB utilized actual test year wholesale sales to determine pro forma revenue at present rates.

**Q. How has the Commission generally determined pro forma consumption in water utility cases in Rhode Island?**

A. In my experience, the Commission has generally utilized a multi-year average to determine pro forma consumption, particularly for residential water sales. Residential water consumption generally fluctuates from year-to-year due to a variety of factors. The most significant factors that influence the variations in annual water consumption from year-to-year are rainfall and temperature. Typically, a hot and dry summer will result in more water being used by residential customers than a summer that is cooler and has more rainfall. This usage pattern also generally occurs among small and medium-sized commercial customers. Given that metered consumption fluctuates from year-to-year, it is common to use an average consumption over a period of time to determine a “normalized” level of

1 consumption for ratemaking purposes. That normalized consumption can then be applied to  
2 pro forma customer counts to develop overall volumetric sales for the utility. Thus, in  
3 normalizing consumption for a water utility, it is often the practice to examine metered  
4 consumption on a per customer basis for each rate class, and then multiply that consumption  
5 by the number of pro forma customers in each rate class. Alternatively, this Commission  
6 has also utilized a multi-year average of total sales, sometimes by rate class, to determine pro  
7 forma sales, rather than examining sales on a per customer (consumption) basis.

8  
9 **Q. Are you recommending the use of a multi-year average in this case?**

10 **A.** No, I am not. While I have recommended the use of multi-year averages in certain cases in  
11 the past, my review of the historic usage data presented by the PWSB suggests that such an  
12 average would not be reasonable in this case. Usage has generally declined over the past  
13 several years, particularly among large users. Small-sized customers reduced their usage by  
14 approximately 10.6% between fiscal year 2004 and fiscal year 2009 while medium-sized  
15 customers reduced their usage by 16.8%. Large users had a 60.7% drop in consumption  
16 over this period. Not only did large users have the largest percentage drop in consumption,  
17 they also had the largest drop in absolute sales. However, not all customers have had  
18 consistent declines in usage. As shown in Schedule DGB-3A, residential usage increased  
19 from fiscal year 2004 through fiscal year 2005, and then dropped somewhat in fiscal year  
20 2006. In fiscal year 2007, residential consumption again increased but fell back again in  
21 fiscal year 2009. Therefore, the largest category of customers have had fluctuating usage, as

1 one would expect given the impact of temperature and rainfall conditions on retail water  
2 sales.

3  
4 **Q. Are you accepting the Board's use of a declining usage trend in this case?**

5 A. No, I am not. While I acknowledge that total retail sales have declined over the last five  
6 years, at least a portion of this decline was likely due to variations in weather conditions.  
7 According to the State of the Climate, National Overview, Annual 2008 Report, issued by  
8 the National Climatic Data Center of the National Oceanic and Atmospheric Association, the  
9 summer of 2008 was wetter than normal, while the "Northeast as a whole experienced their  
10 ninth wettest summer on record...." Therefore, sales in fiscal year 2009, which included the  
11 summer of 2008, may have been impacted by higher than normal precipitation resulting in  
12 lower water sales. In addition, the test year was undoubtedly impacted by generally poor  
13 economic conditions, which may rebound somewhat in the rate year. Accordingly, I do not  
14 believe that it is reasonable to assume a continuing decline in usage. Therefore, I am  
15 recommending that the actual test year water sales be used to determine pro forma  
16 consumption revenue in this case. My recommendation, which is shown in Schedule ACC-  
17 2, provides a reasonable balance between the Board's historic level of sales and the  
18 recognition that historic sales were likely impacted by factors that may not be present in the  
19 rate year.

20  
21 **Q. Are you recommending any adjustment to wholesale sales consumption?**

1 A. No, I am not. The PWSB based its pro forma wholesale sales on actual sales during the test  
2 year. Since I am recommending that test year consumption be used to determine retail sales,  
3 the Board's claim for wholesale sales is already consistent with my recommendation  
4 regarding retail sales. Therefore, I am not recommending any adjustment to the Board's  
5 estimate of rate year wholesale sales.

6  
7 **Q. In quantifying your revenue adjustments relating to consumption, did you make any**  
8 **adjustment to reflect incremental variable costs associated with increased sales?**

9 A. No, I did not. Now that water treatment is being provided pursuant to a contract with the  
10 treatment plant operator, it is not clear what, if any, cost adjustment would be appropriate.  
11 The contract provides for various cost adjustments depending on whether production is more  
12 or less than some threshold level. At this time, I am unable to determine if any additional  
13 costs would be incurred by the Board and therefore I have not included a variable cost  
14 adjustment in my revenue requirement. However, if the Board can demonstrate that the level  
15 of retail sales that I recommend would have an impact on the Board's water treatment costs,  
16 then I will revise my recommendation as necessary.

17  
18 **Q. In addition to your consumption adjustment, are you recommending any pro forma**  
19 **operating revenue adjustment relating to the number of customer meters?**

20 A. No, I am not. The PWSB based its pro forma revenue claim on the number of customers at  
21 June 30, 2009. Based on the most recent available data, which I presume has been impacted

1 by the economic downturn, I believe that the Board's use of test year customer counts is  
2 reasonable.

3  
4 **C. Private Fire Service Revenue**

5 **Q. Are you recommending any adjustment to the PWSB's claim for private fire service**  
6 **revenue?**

7 A. Yes, I am recommending one adjustment. The Board's pro forma private fire service  
8 revenue claim was based on 563 connections, which was the number of connections at June  
9 30, 2009, the end of the test year in this case. In the response to DIV 4-1, the PWSB  
10 provided updated information about the number of private fire service connections. In that  
11 response, the PWSB indicated that there are now 583 billed connections, although it did not  
12 identify the additional 20 connections by meter size. Accordingly, at Schedule ACC-3, I am  
13 recommending an adjustment to reflect the most recent number of private fire service  
14 connections.

15  
16 **Q. How did you quantify your adjustment?**

17 A. Since the PWSB did not identify the size of these incremental connections, I assumed that  
18 the 20 new connections were 6" services. I believe this is a reasonable assumption since 6"  
19 services account for almost 70% of all private fire service connections. Therefore, to  
20 quantify my adjustment, I priced these 20 incremental connections at the 6" private fire  
21 service rate of \$640.81 per service. If the Board provides updated information on the actual

1 meter size of these incremental connections, I will update my recommendation as necessary.

2  
3 **D. Miscellaneous Revenue**

4 **Q. Please describe the sources of miscellaneous revenue included in the PWSB's claim.**

5 A. As shown in the PWSB's filing at Schedule DGB-1, the PWSB has various sources of  
6 miscellaneous revenue. These include service installation and service fee revenue, rental  
7 income, miscellaneous non-operating income, interest/dividend income, penalty revenue,  
8 and state surcharge revenue. For most accounts, the PWSB used the actual test year revenue  
9 for its rate year claim. However, the Board used a four-year average for penalty revenue. I  
10 am recommending adjustments to the PWSB's claims for service installation and service fee  
11 revenue and for state surcharge revenue.

12  
13 **Q. Why did the Board utilize a four-year average for penalty revenue?**

14 A. According to the testimony of Mr. Bebyn at page 2, the PWSB used a four-year average of  
15 penalty revenue "to better reflect the normal level of revenue." The Board proposed a  
16 normalization adjustment, even though penalty revenue has increased in each of the past four  
17 years. In response to COMM 1-5, the PWSB stated that "[w]hile there have been modest  
18 increases over the three years prior to the test year, much of the unadjusted test year increase  
19 appears to be occurring due [to] the major downturn in the economy at the beginning of  
20 fiscal year 2009."

1 **Q. Did the PWSB make a similar normalization adjustment with regard to any other**  
 2 **categories of miscellaneous revenue?**

3 A. No, it did not.

4  
 5 **Q. Are you proposing any normalization adjustment?**

6 A. Yes, I am recommending a normalization adjustment to the Board’s claim for service  
 7 installation and service fee revenue. Prior to the test year, service installation and service  
 8 fee revenue increased in each of the prior three years. However, there was sharp decline in  
 9 service installation and service fee revenue in the test year. Just as the Company contends  
 10 that its penalty revenue was abnormally high in the test year, so it appears that service  
 11 installation and service fee revenue was abnormally low in the test year, as shown below:

12

	Service Installation and Service Fee Revenue
Test Year	\$67,479
FY 2008	\$250,850
FY 2007	\$209,895
FY 2006	\$202,705
Four Year Average	\$182,732

13

14 Given the fact that the test year revenue was significantly lower than the prior three  
 15 years, and given the economic downturn during the test year, I am recommending that a

1 four-year average for service installation and service fee revenue be adopted by the  
2 Commission. My adjustment, which is shown in Schedule ACC-4, results in an increase of  
3 \$115,253 to the Board's claim. Alternatively, if the Commission decides that the actual test  
4 year level of service installation and service fee revenue should be reflected in the  
5 Company's revenue requirement, then it should also utilize the actual test year level for  
6 penalty revenue and reject the Board's proposed normalization adjustment.

7  
8 **Q. Is your recommendation consistent with the Board's filing in the last PWSB rate case?**

9 A. Yes, it is. In that case, the PWSB proposed the use of a four-year average for the majority of  
10 categories included in miscellaneous revenue. Thus, my recommendation to use a four-year  
11 average for both penalty revenue and service installation and service fee revenue is  
12 consistent with the positions of both the PWSB and the Division in that case.

13  
14 **Q. Are you recommending any adjustment to any other categories of miscellaneous  
15 revenue?**

16 A. Yes, I am. It is my understanding that the PWSB collects a surcharge imposed by the State  
17 of Rhode Island that is based on the volume of water sold to retail customers, with certain  
18 elderly consumption being exempt from the surcharge. The PWSB retains \$0.01511 per  
19 hundred cubic feet ("HCF") of the amount collected pursuant to this state surcharge as an  
20 administrative fee. Since I am recommending an adjustment to increase the PWSB's total  
21 retail sales, then it is necessary to make a corresponding adjustment to increase that portion

1 of the surcharge that is retained by the PWSB.<sup>1</sup> My adjustment is shown on Schedule ACC-  
2 5.

3  
4 **Q. How did you quantify your adjustment?**

5 A. I first calculated state surcharge revenue based on the pro forma sales level that I am  
6 recommending in this case, as discussed above. I then compared that amount to the  
7 Company's claim for state surcharge revenue to determine my pro forma revenue  
8 adjustment. As shown in PWSB Schedule DGB-8, the PWSB estimates that only 92.0% of  
9 usage from 5/8" meters is subject to the surcharge, while the surcharge is applied to all usage  
10 from larger meters. Therefore, at Schedule ACC-5, I have included only 92% of my  
11 volumetric adjustments from 5/8" meters. I have also included 100% of my recommended  
12 volumetric adjustments from medium and large meters. I have not included any wholesale  
13 sales adjustments in Schedule ACC-5, since it is my understanding that wholesale sales are  
14 not subject to the state surcharge.

15  
16 **Q. Do you have any other comments about the PWSB's claim for state surcharge revenue?**

17 A. Yes, in calculating its claim for state surcharge revenue, Mr. Bebyn stated on page 3 of his  
18 testimony that he utilized "test year consumption". However, the consumption that Mr.  
19 Bebyn utilized on Schedule DGB-8 is the fiscal year 2010 consumption, as projected by Mr.

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<sup>1</sup> The portion of the surcharge proceeds that are actually paid to the State of Rhode Island are considered a direct pass-through and therefore they do not appear in the revenue requirement developed by either the Division or the PWSB.

1 Woodcock and as shown on CW Schedule 2.1, page 1. The actual state surcharge revenue  
2 included by the Commission should be based on the level of pro forma rate year  
3 consumption used to determine pro forma revenue at present rates. Accordingly, I have  
4 made an adjustment to reflect state surcharge revenue that corresponds to my  
5 recommendation with regard to consumption. Alternatively, if the Commission were to  
6 accept the PWSB’s claim for pro forma consumption, then the Commission should make  
7 another adjustment to synchronize state surcharge revenue to that level of pro forma  
8 consumption.

9  
10 **E. Salary and Wage Expense**

11 **Q. Please summarize the PWSB’s claim in this proceeding relating to salaries and wages.**

12 In this case, the PWSB is requesting funding for 53 employees, including the position  
13 funded through the Infrastructure Rehabilitation Fund (“IFR”). Since the last case, the  
14 PWSB has added a third customer service agent position and eliminated one meter  
15 reading position.

16 The Board’s salary and wage claim has been calculated based upon collective  
17 bargaining agreements with Teamster Union Local 251 and AFSCME Union Local 1012.  
18 As described on page 5 of Mr. Benson’s testimony, “[t]hese agreements provide no salary  
19 increases from July 1, 2009 through June 29, 2011. There is a 3% increase effective on June  
20 30, 2011 in each contract. Finally, there is an additional 3% increase effective on June 30,  
21 2012 in each contract.”

1

2 **Q. Are you recommending any adjustments to the Company's salary and wage claim?**

3 A. Yes, I am recommending two adjustments, relating to employee vacancies and to post-rate  
4 year salary and wage increases.

5

6 **Q. Please describe your first adjustment.**

7 A. According to the Board's response to DIV 1-9, there are currently three vacant positions.  
8 These include a Senior Water Project Engineer, a Junior Water Project Engineer, and a  
9 Water Board Engineering Clerk. I have eliminated costs for these three vacant positions  
10 from the Board's revenue requirement, as shown in Schedule ACC-6.

11

12 **Q. Is it normal and customary for an organization the size of the PWSB to have vacancies  
13 at any given point in time?**

14 A. Yes, it is. As shown in the response to DIV 1-11, the PWSB has consistently had vacant  
15 positions over much of the past three years, including vacancies in each month since July  
16 2008. During the test year in this case, the PWSB had an average of 2.16 vacant positions.  
17 Therefore, it is normal and customary for the PWSB to have unfilled positions at any given  
18 time as a result of terminations, transfers, and retirements. If utility rates are set based on a  
19 full complement of employees, and if these employee positions remain vacant, then  
20 ratepayers will have paid rates that are higher than necessary. Therefore, when utility setting  
21 rates, I recommend that the Commission consider the fact that, at any given time, some

1 positions are likely to be vacant.

2  
3 **Q. How did you quantify your adjustment?**

4 A. I have eliminated specific costs associated with the three vacant positions as quantified by  
5 Mr. Benson on Schedules RB-2 and RB-3. It should be noted, however, that my adjustment  
6 is not intended to infer that these specific positions are unnecessary. In fact, I recognize that  
7 these positions may be filled during the litigation phase of this case. However, I would  
8 expect vacancies to continue through the rate year. Just as the Board has had vacancies in  
9 the past, it is likely to continue to have such vacancies in the future. Therefore, as an  
10 alternative to my recommendation, the Commission may choose to make an adjustment  
11 based on the average number of employee vacancies and the average salary per employee,  
12 instead of an adjustment based on the three specific positions that are currently vacant.

13  
14 **Q. What is your second salary and wage adjustment?**

15 A. It appears that the PWSB has included the impact of the anticipated June 30, 2012 payroll  
16 increases in its revenue requirement claim. The rate year in this case is calendar year 2011.  
17 Therefore, the 2012 increase falls outside of the rate year and violates the matching  
18 principle. Accordingly, at Schedule ACC-7, I have made an adjustment to eliminate the 3%  
19 increase effective June 30, 2012. However, as discussed later in this testimony, I have  
20 included this post-rate year increase in the amount that I recommend for the Company's  
21 Phase Two increase, effective January 1, 2012.

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**Q. Have you also made an adjustment to the PWSB’s payroll tax expense claim?**

**A.** Yes, I have. At Schedules ACC-6 and ACC-7, I have also made adjustments to reduce the Board’s pro forma payroll tax expense claim. Since I am recommending a lower pro forma salary and wage expense, based on elimination of costs for vacant positions and post-rate year increases, it is necessary to make a corresponding adjustment to reduce the Board’s pro forma payroll tax expense claim. To quantify my adjustment for vacant positions, I used the actual payroll taxes as estimated by the PWSB for the three positions that are currently vacant. To quantify my adjustment relating to post-rate year increases, I used the statutory Social Security and Medicare tax rate of 7.65%.

**F. Pension and Benefit Costs**

**Q. How did the Board determine its pension expense claim in this case?**

**A.** As discussed on page 6 of Mr. Benson’s testimony, PWSB employees are covered by the Municipal Employees Retirement System (“MERS”), which is administered by the State. The Board’s claim is based on a contribution rate of 9.78%, which reflects the average of the fiscal year 2011 rate of 9.2% and the estimated fiscal year 2012 rate of 10.36%. To develop the estimated fiscal year 2012 rate of 10.36%, the Board used a four-year average of the contribution rates from fiscal year 2008 to fiscal year 2011.

**Q. Are you recommending any adjustment to the PWSB’s claim for pension costs?**

1 A. I am not recommending any adjustment to the pro forma pension contribution rate.  
2 However, since pension costs are based on payroll costs, I have made pension expense  
3 adjustments consistent with my recommended salary and wage adjustments discussed above.  
4 As shown on Schedule ACC-6, I have made an adjustment to eliminate pension contributions  
5 associated with vacant employee positions. In Schedule ACC-7, I have made an adjustment  
6 to remove pension expenses associated with the 2012 payroll increases that I recommend be  
7 disallowed.

8  
9 **Q. Are you recommending any adjustment to the Board's claim for benefit costs?**

10 A. Yes, I am recommending that benefit costs associated with vacant positions be disallowed.  
11 At Schedule ACC-6, I have made an adjustment to eliminate the benefit costs for the three  
12 vacant positions at the PWSB.

13  
14 **G. City Management Fees**

15 **Q. Please describe the management fees that are charged by the City of Pawtucket to the**  
16 **PWSB.**

17 A. The PWSB receives certain services from the City of Pawtucket. As shown in the response  
18 to DIV 1-5, these costs include allocations from Personnel, Payroll, Purchasing, Data  
19 Processing, Collections, and Accounting. In its filing, the PWSB included test year costs of  
20 \$197,281 from the City. The Board then applied its annual inflation adjustment to the test  
21 year costs to determine its rate year claim.

1

2 **Q. Are you recommending any adjustment to the Board's claim?**

3 A. Yes, I am recommending an adjustment to Personnel and Payroll department costs. As  
4 shown in the response to DIV 1-5, the PWSB has been allocated 10.0% of these costs. The  
5 Board did not identify any basis for that allocation. However, one would expect these costs  
6 to be directly related to the number of employees in each benefitting entity. Per the response  
7 to COMM 1-10, the PWSB employee base comprises just 2.5% of the total City employees.  
8 Therefore, I recommend that the Personnel and Payroll department cost allocation be  
9 reduced from the 10.0% included in the Board's claim to 2.5%. My adjustment is shown in  
10 Schedule ACC-8.

11

12 **Q. Do you have any further comments regarding the City Management Fees allocated to**  
13 **the PWSB?**

14 A. Yes. While I am limiting my adjustment to Personnel and Payroll department costs, the  
15 PWSB did not provide any documentation formalizing its use of City services or describing  
16 exactly how costs from the City are determined. For example, the invoice provided in DIV  
17 1-5 indicated that the PWSB receives 15% of all charges from the Purchasing department.  
18 Since it is reasonable to assume that the PWSB is a relatively heavy user of the City's  
19 Purchasing group, I have not made any adjustment to these costs. However, the PWSB  
20 provided no documentation to indicate why a 15% allocation is reasonable. Similarly, the  
21 PWSB is allocated various percentages of labor costs associated with Collections, but did not

1 provide any documentation to support the respective percentage allocations. Given the  
2 general lack of supporting documentation, I recommend that the PWSB be required to  
3 provide documentation in its next rate case supporting all amounts allocated from the City in  
4 the city management fee. In that case, the PWSB should not only demonstrate that its claim  
5 is reasonable based on actual charges from the City, but it should also demonstrate that the  
6 underlying allocations are based on cost causation and that utility ratepayers are not  
7 subsidizing other departments of the City.

8  
9 **H. Water Treatment Plant Costs**

10 **Q. How did the Board determine its claim for water treatment plant costs?**

11 A. The PWSB has included contractual costs relating to the new water treatment plant of  
12 approximately \$1.75 million. The new treatment plant was completed and placed into  
13 service on March 24, 2008. According to the testimony of Mr. Benson, when the new  
14 treatment plant went into service, the terms of the Service Agreement with the plant  
15 operator converted from "Proposal A", which provided the fee structure for operating the  
16 old facility, to "Proposal B", which provided the fee structure for operating the new  
17 treatment plant. Proposal B included annual CPI adjustments, which have been reflected  
18 in the PWSB's claim.

19  
20 **Q. Are you recommending any adjustment to the water treatment plant costs included by**  
21 **the Board in its filing?**

1 A. At this time, I am not recommending any adjustments to the PWSB’s claim, since its claim  
2 does appear to be supported by the data provided in Schedule RB-5 to Mr. Benson’s  
3 testimony. However, I note that the projected rate year cost reflects an increase of \$348,195  
4 over the actual test year cost shown in CW Schedule 1.0, page 2. Since the treatment plant  
5 was in service during all of the test year, I assume that the PWSB was being charged  
6 pursuant to “Proposal B” during the test year. If so, then it appears that there were  
7 adjustments made to the amounts shown in Schedule RB-5 during the test year. I have  
8 asked the PWSB to provide additional information about the actual test year costs.<sup>2</sup> I  
9 recommend that the Commission require the Board to reconcile its actual test year costs to  
10 the water treatment plant costs shown Schedule RB-5, to determine if there were any test  
11 year adjustments to the contractual fee that would be applicable in the rate year as well. If  
12 necessary, I will recommend an adjustment to water treatment plant costs once the Board  
13 provides further support for its actual test year costs.

14

15 **I. Property Tax Expense**

16 **Q. How did the Board determine its property tax expense claim in this case?**

17 A. According to the testimony of Mr. Woodcock at page 11, he increased test year property  
18 taxes by 5% annually for a period of two and one-half years. However, as shown in CW  
19 Schedule 1.1, page 2, the Board’s filing actually reflects a property tax increase of 0.12%. I  
20 am assuming that this input to Mr. Woodcock’s schedules was made in error.

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2 Given time constraints, this request was made informally. As of the preparation of this testimony, I

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**Q. Are you recommending any adjustment to the Board’s claim?**

A Yes, I am. Although the Board’s adjustment as filed is small, I am recommending that it be disallowed. Similarly, should the PWSB modify its claim to reflect annual 5% increases, as discussed by Mr. Woodcock, I would similarly recommend that the revised claim be disallowed as well.

**Q. What is the basis for your recommendation?**

A. In response to DIV 1-35, the Company stated that that the 5% annual increase was the “assumed maximum that a community could increase its property taxes.” The use of a statutory maximum increase does not constitute a known and measurable change to the test year. The PWSB has provided no basis for its estimate of annual 5% property tax increases. Therefore, the Board has not provided sufficient support (or any support) for its claim. Accordingly, I recommend that the Company’s property tax adjustment be disallowed, as shown in Schedule ACC-9.

**J. Debt Service Costs**

**Q. How did the Board determine its debt service cost claim in this case?**

A. As shown in PWSB CW Schedule 1.1, page 1, the Board’s projected fiscal year 2011 debt service cost is \$6,819,902 and its projected fiscal year 2012 debt service cost is \$7,409,854.

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have not yet had a response from the PWSB.

1 Although the rate year in this case is calendar year 2011, PWSB has included the fiscal year  
2 2012 debt service cost of \$7,409,854 in its claim. Mr. Woodcock stated on page 12 of his  
3 testimony that he included the fiscal year 2012 debt service cost in his revenue requirement  
4 since "...Pawtucket Water is required to make monthly deposits to its debt service fund in  
5 order to have sufficient funds in the debt service fund to make the payments that are due to  
6 investors every six months."

7  
8 **Q. Are you recommending any adjustment to the PWSB's debt service claim in this case?**

9 A. Yes, I am recommending that the projected rate year debt service costs be reflected in the  
10 Board's revenue requirement. Similar to my concerns regarding post rate-year salary and  
11 wage increases, inclusion of post-rate year debt service costs would violate the rate year  
12 concept and the matching principle. Moreover, the Board does have a Debt Service Reserve  
13 Account and a Debt Service Stabilization Account to help it manage the timing of debt  
14 service payments. In addition, the Board's restricted accounts earn interest that has not been  
15 included as income in the PWSB's revenue requirement. Therefore, there are additional  
16 sources of funds available to the PWSB if necessary to manage the cash flow implications of  
17 its debt issuances. Accordingly, the Commission should limit the amount of debt service  
18 costs included in the Board's revenue requirement to the projected rate year costs. My  
19 adjustment is shown in Schedule ACC-10.

20  
21 **Q. Did you include the incremental fiscal year 2012 debt service costs in your**

1           **recommended Phase Two increase?**

2    A.     Yes, I did. As discussed later in this testimony, I recommend that the Phase Two  
3           increase reflect the additional fiscal year 2012 debt service costs projected by the PWSB.

4

5           **K.     Revenue Stabilization Fund**

6    **Q.     Please describe the revenue stabilization fund.**

7    A.     The PWSB is not an investor-owned utility. Accordingly, it is regulated on a cash flow  
8           basis. The PWSB’s revenue requirement does not include any return on rate base, which is  
9           traditionally included in the revenue requirement of an investor-owned utility. However, the  
10          Commission has in the past allowed municipal water utilities to collect an operating revenue  
11          allowance of 1.5% in order to mitigate cash flow problems, and to provide for unforeseen  
12          expenditures or reduced revenue. I understand that recently adopted legislation provides for  
13          the establishment of a revenue stabilization fund for this purpose, “in the absence of other  
14          sufficient funds available for similar purposes....” The legislation provides for a revenue  
15          stabilization fund of up to 10% of “annual operating expenses” of the water supplier. The  
16          legislation also provides that the water supplier can draw upon the fund “without further  
17          action of the commission if revenues in any fiscal year fall below the level sufficient to  
18          provide reasonable compensation for services rendered, subject to periodic review by the  
19          commission to ensure that the purposes of section 39-15.1-1 are fulfilled.”

20

21   **Q.     Did the PWSB request establishment of a revenue stabilization fund in this case?**

1 A. Yes, it did. The PWSB requested the establishment of a revenue stabilization fund based on  
2 1.5% of its total revenue requirement, including operating and maintenance costs and capital  
3 costs, less miscellaneous revenues. This resulted in a claim for the revenue stabilization  
4 fund of \$288,281.

5

6 **Q. Does the PWSB have other reserve funds available to meet fluctuations in cash flow?**

7 A. Yes, it does. The PWSB also has an Operating Reserve Fund, which is required to be funded  
8 at 25% of the PWSB's annual operating expenses based on its annual budget. It is my  
9 understanding that this reserve can be used to make payments for operation and maintenance  
10 costs if the amounts in the operation and maintenance fund are insufficient to meet the  
11 operating costs of the PWSB. Thus, in the event of revenue shortfalls or unanticipated  
12 expense increases, the Operating Reserve Fund can be used, although the Operating Reserve  
13 Fund would subsequently need to be replenished. According to CW Schedule 1.1, page 1,  
14 the Operating Reserve Fund had a balance of over \$2.7 million at the end of the test year.  
15 The PWSB is not requesting any additional funding for this account in prospective rates due  
16 to the fact that the fund is fully funded. In addition, the PWSB has several reserve funds  
17 relating to debt service.

18

19 **Q. What are you recommending in this case with regard to the rate stabilization fund?**

20 A. While I believe that an additional revenue stabilization account may be unnecessary, given  
21 the Operating Reserve Fund of \$2.7 million and other funds that have already been funded

1 by ratepayers, I recognize that the recent legislation provides the Commission with the  
2 ability to approve a revenue stabilization fund if it believes that such a fund meets the intent  
3 of the legislation. Moreover, I recognize that the Board's request for additional revenues is  
4 relatively modest. Therefore, in this case, I am recommending that the Commission adopt a  
5 1.5% revenue stabilization fund, as requested by the PWSB, based on the approved level of  
6 the Board's revenue requirement, less miscellaneous revenues.

7 As shown on Schedule ACC-11, I have made an adjustment to the PWSB's claim for  
8 the revenue stabilization fund to reflect the impact of the other revenue requirement  
9 adjustments that I have recommended in this case. My recommendations result in a revenue  
10 stabilization fund of \$276,839 instead of the \$288,281 requested by the Board.

11  
12 **V. SUMMARY OF REVENUE REQUIREMENT RECOMMENDATIONS**

13 **Q. What is the result of the adjustments that you are recommending in this case?**

14 **A.** My adjustments reduce the PWSB's revenue requirement from the \$19,784,161 reflected in  
15 Mr. Woodcock's testimony to \$19,126,862. Based on my pro forma revenue  
16 recommendation at present rates of \$18,242,771 (including miscellaneous revenue of  
17 \$394,070), I recommend a rate increase of \$884,091 or 4.95% of total rate revenue. My  
18 revenue requirement is based on the following adjustments to the Board's revenue  
19 requirement claim:

1

Pro Forma Consumption	(\$940,806)
Private Fire Service Revenue	(\$12,816)
Service Install. & Service Fee Revenue	(\$115,253)
State Surcharge Revenue	(\$1,659)
Employee Vacancies	(\$232,749)
Post Rate Year Payroll Increases	(\$79,549)
City Management Fees	(\$37,627)
Property Tax Expense	(\$956)
Debt Service Costs	(\$294,976)
Revenue Stabilization Fund	(\$11,442)
Total Adjustment to PWSB's Claim	(\$1,727,832)

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9

As discussed earlier in my testimony, this recommendation is based on the assumption that revenues at present rates reflect monthly billing of all customers. Given the fact that the majority of customers are billed quarterly, the resulting impact on customers is actually \$885,937 higher. Therefore, when one combines the impact of the change to monthly billing with the rate increase, the total impact on customers is an increase of \$1,770,028, or 10.43%.

1 **VI. RECOMMENDATIONS REGARDING PHASE TWO INCREASE**

2 **Q. Please describe the Board's claim for a Phase Two increase.**

3 A. It is my understating that recently adopted legislation in Rhode Island provides an option for  
4 water suppliers to file a multi-year rate plan. As part of its filing in this case, the PWSB  
5 filed for a "Phase Two" increase. In its Phase Two request, the Board is seeking an increase  
6 of \$900,053, above and beyond the increase of \$2,611,923 proposed for the rate year. The  
7 Board's Phase Two request is based on an effective date of January 1, 2012, and includes the  
8 following four components: \$397,271 of new debt service costs; \$2,500 in trustee fees;  
9 \$291,414 in revenue stabilization funds; and \$208,868 in inflationary increases.

10  
11 **Q. Are you recommending any adjustments to the requested Phase Two increase?**

12 A. Yes, I am. First, it should be noted that most regulatory jurisdictions do not use multi-year  
13 rate plans. Such a plan can result in single-issue ratemaking and could result in  
14 unreasonable and unnecessary rate increases. Nevertheless, if the Commission determines  
15 that a Phase Two increase is appropriate in light of this new legislation, then I recommend  
16 that it adopt a Phase Two increase of \$584,295, as shown on Schedule ACC-13. My  
17 recommendation is based on adjustments to the Board's claims for debt service costs,  
18 inflation, and the revenue stabilization fund.

19  
20 **Q. Please describe your adjustment relating to debt service costs.**

21 A. With regard to debt service costs, the PWSB's Phase Two claim is based on fiscal year 2013

1 costs. Since the proposed Phase Two increase is proposed to become effective on January 1,  
2 2012, then calendar year 2012 should be the rate year used for the purpose of determining an  
3 appropriate Phase Two increase. I have used the average of the projected fiscal year 2012  
4 costs of \$7,409,854 and the projected fiscal year 2013 costs of \$7,807,124 to determine my  
5 pro forma debt service costs of \$7,608,489, which reflect an increase of \$493,611 over the  
6 debt service costs included in my initial revenue requirement recommendation. Therefore, I  
7 recommend that incremental debt service costs included in the Phase Two increase be  
8 limited to \$493,611.

9  
10 **Q. What adjustment are you recommending with regard to inflation increases?**

11 A. While all inflation increases are speculative, inflation adjustments become even more  
12 speculative as one applies them further out into the future. Moreover, in this case, the Board  
13 has applied its inflation adjustment to all operating and maintenance costs. The PWSB has  
14 not demonstrated that such an adjustment is necessary in order to pay for all reasonable costs  
15 of service as referenced in the legislation. Therefore, the application of an inflation  
16 adjustment applied to all operating and maintenance accounts is too broad to be utilized for  
17 multi-year rate plans, which will commit PWSB ratepayers to future rate increases.  
18 Accordingly, I recommend that the PWSB's request for a Phase Two increase based on an  
19 inflation adjustment be denied. I am, however, recommending that the Phase Two increase  
20 include the impact of the June 30, 2012 salary and wage increase of 3% that was addressed  
21 earlier in this testimony. This increase is relatively known and measurable. At Schedule

1 ACC-13, I have included this June 30, 2012 increase, along with associated payroll taxes and  
2 pension costs, in the Phase Two increase that I am recommending for the PWSB.  
3

4 **Q. How did the Board determine the amount of the revenue stabilization fund increase**  
5 **that it is requesting in Phase Two?**

6 A. As discussed in the response to DIV 1-43, the PWSB based its Phase Two claim on 1.5% of  
7 its incremental Phase Two costs plus the amount of the revenue stabilization fund that it is  
8 requesting in its primary revenue requirement claim. The PWSB's rationale is that since the  
9 revenue stabilization fund is unrestricted, the amount collected during the 2011 rate year will  
10 be depleted by January 1, 2012. Therefore, in its Phase Two increase, the PWSB has  
11 included funds to replenish the entire revenue stabilization fund for the 2011 rate year, as  
12 well as amounts related to the incremental costs included in the Phase Two increase.  
13

14 **Q. Do you believe that the PWSB's methodology is appropriate?**

15 A. No, I do not. While the revenue stabilization fund is unrestricted by terms of the legislation,  
16 it does not follow that rates should be based on the assumption that the entire fund will be  
17 replenished each year. The PWSB's proposed methodology results in a built-in rate spiral  
18 that will result in larger and larger increases to Rhode Island customers without justification,  
19 and without any documentation that such increases are cost-based. Therefore, the  
20 Commission should reject the PWSB's request to include revenue stabilization fund costs of  
21 \$291,414 in its Phase Two increase. Instead, I recommend that the Commission include a

1 revenue stabilization fund amount based on 1.5% of the other incremental costs included in  
2 the Phase Two increase.

3

4 **Q. Please summarize your recommendation with regard to the PWSB's claim for a Phase**  
5 **Two increase.**

6 A. If the Commission determines that a Phase Two increase is appropriate, it should approve an  
7 increase of \$584,295 effective January 1, 2012. As shown in Schedule ACC-13, this  
8 recommendation includes incremental debt service costs of \$493,611; trustee fees of \$2,500;  
9 salaries and wages of \$79,549; and funding of \$8,635 to the revenue stabilization fund.  
10 Based on my earlier revenue requirement recommendation, the Phase Two increase would  
11 result in a further increase of 3.12% to the Board's rate revenues.

12

13

14 **Q. Does this conclude your testimony?**

15 A. Yes, it does.

**APPENDIX A**

**List of Prior Testimonies**

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	5/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-80	5/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	WWW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Almos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	G	Kansas	07-BHCG-1053-ACQ 07-KCPE-1064-ACQ	12/07	Utility Acquisitions	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-186	12/07	Cost of Capital Regulatory Policy	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	08-WSEE-309-PRE	11/07	Predetermination of Wind Generation	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Public Service Electric and Gas Company	E/G	New Jersey	ER07050303 GR07050304	11/07	Societal Benefits Charge	Division of Rate Counsel
Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel
Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLG-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel

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Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	05-315F	6/06	Gas Service Rates	Division of the Public Advocate
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Wostar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate

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Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate

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Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Connectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board

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Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 8917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate
Walkkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)

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Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate
Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC

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Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lanketis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laie Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy

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El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate
Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board
TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate

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Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chalman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al
Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO87100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/W/W	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/W/W	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate

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Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneck, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193.787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	W/WW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New-Jersey American Water Company	W/WW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding

**APPENDIX B**

**Supporting Schedules**

## PAWTUCKET WATER SUPPLY BOARD

RATE YEAR ENDING DECEMBER 31, 2011

## REVENUE REQUIREMENT SUMMARY

	PWSB Claim (A)	Recommended Adjustment		Recommended Position
1. Administration	\$1,903,378	(\$60,193)	(B)	\$1,843,185
2. Customer Accounts	1,075,289	(17,824)	(C)	1,057,465
3. Source of Supply	373,323	(3,698)	(D)	369,625
4. Purification	2,773,130	0		2,773,130
5. Transmission and Distribution	2,282,561	(268,209)	(E)	2,014,352
6. Total Operating Expenses	\$8,407,681	(\$349,925)		\$8,057,756
7. Property Taxes	\$797,127	(\$956)	(F)	796,171
8. Debt Service	\$7,409,854	(\$294,976)	(G)	\$7,114,878
9. Trustee Fees	381,218	0		381,218
10. Infrastructure Rehabilitation	2,500,000	0		2,500,000
11. Total Capital Costs	\$11,088,199	(\$295,932)		\$10,792,267
12. Revenue Stabilization Fund	288,281	(11,442)	(H)	276,839
13. Total Revenue Requirement	\$19,784,161	(\$657,299)		\$19,126,862
14. Miscellaneous Revenues	(277,158)	(116,912)	(I)	(394,070)
15. Required Rate Revenue	\$19,507,003	(\$774,210)		\$18,732,793
16. Rate Revenue at Present Rates	16,895,080	953,622	(J)	17,848,702
17. Required Increase	\$2,611,923	(\$1,727,832)		\$884,091
18. Percentage Increase	15.46%			4.95%
<b>At Current Billing Frequency:</b>				
19. Required Increase	\$3,497,860	(\$1,727,832)		\$1,770,028
20. Rate Revenue at Present Rates	\$16,009,243	\$953,622		\$16,962,865
21. Percentage Increase - Rate Revenue	21.85%			10.43%

## Sources:

(A) PWSB CW Schedule 1.0 and CW Schedule 10.0, page 2.

(B) Schedules ACC-7 and ACC-8.

(C) Schedules ACC-7.

(D) Schedules ACC-7.

(E) Schedules ACC-6 and ACC-7.

(F) Schedule ACC-9.

(G) Schedule ACC-10.

(H) Schedule ACC-11.

(I) Schedules ACC-4 and ACC-5.

(J) Schedules ACC-2 and ACC-3.

**PAWTUCKET WATER SUPPLY BOARD**  
**RATE YEAR ENDING DECEMBER 31, 2011**  
**PRO FORMA CONSUMPTION REVENUE**

	Volume (HCF)	Rate	Revenue
	(A)	(A)	
1. FY 2009 Small Meters	2,773,813	\$3.459	\$9,594,619
2. FY 2009 Medium Meters	640,780	\$3.251	2,083,176
3. FY 2009 Large Meters	265,983	\$3.140	<u>835,187</u>
4. Total Test Year Consumption			\$12,512,982
5. PWSB Claim (B)			<u>11,572,176</u>
6. Recommended Adjustment			<u><b>\$940,806</b></u>

## Sources:

(A) PWSB Schedule DGB-3.

(B) PWSB CW Schedule 10.0, page 1.

**PAWTUCKET WATER SUPPLY BOARD**

**RATE YEAR ENDING DECEMBER 31, 2011**

**PRIVATE FIRE SERVICE REVENUE**

1. Number of Connections Per Filing	563	(A)
2. Current Number of Connections	<u>583</u>	(B)
3. Increase in Connections	20	
4. Current Rate for 6" Service	<u>\$640.81</u>	(A)
5. Recommended Revenue Adjustment	<u><b>\$12,816</b></u>	

Sources:

(A) PWSB CW Schedule 10.0, page 2.

(B) Response to DIV 4-1.

Schedule ACC-4

**PAWTUCKET WATER SUPPLY BOARD**

**RATE YEAR ENDING DECEMBER 31, 2011**

**SERVICE INSTALLATION AND SERVICE FEE REVENUE**

1. Four Year Average	\$182,732	(A)
2. PWSB Claim	<u>67,479</u>	(B)
3. Recommended Adjustment	<u><b>\$115,253</b></u>	

Sources:

(A) Derived from PWSB Schedule DGB-2.

(B) PWSB Schedule DGB-1.

Schedule ACC-5

**PAWTUCKET WATER SUPPLY BOARD**

**RATE YEAR ENDING DECEMBER 31, 2011**

**STATE SURCHARGE REVENUE**

	Test Year Volume (HCF)	Rate	Revenue
	(A)	(B)	
1. FY 2009 Small Meters	2,551,908	\$0.015	\$38,559
2. FY 2009 Medium Meters	640,780	\$0.015	9,682
3. FY 2009 Large Meters	265,983	\$0.015	<u>4,019</u>
4. Total Test Year Consumption			\$52,261
5. PWSB Claim (B)			<u>50,602</u>
6. Recommended Adjustment			<u><b>\$1,659</b></u>

Sources:

(A) PWSB Schedule DGB-3. Small meter consumption is adjusted to reflect 92% of sales.

(B) PWSB Schedule DGB-8.

**PAWTUCKET WATER SUPPLY BOARD****RATE YEAR ENDING DECEMBER 31, 2011****VACANT POSITIONS**

	Rate Year Claim
	<u>(A)</u>
1. Compensation	(\$141,805)
2. Payroll Taxes	(10,504)
3. Medical and Dental Benefits	(58,239)
4. Workers Compensation	(\$8,043)
5. Life Insurance	(535)
6. Pension Expense	<u>(13623)</u>
7. Total Expense Adjustments	<u><b>(\$232,749)</b></u>

## Sources:

(A) Response to DIV 1-9 and PWSB Schedules RB-2 and RB-3.

## PAWTUCKET WATER SUPPLY BOARD

RATE YEAR ENDING DECEMBER 31, 2011

## SALARIES AND WAGES - POST RATE YEAR INCREASES

	PWSB Claim (A)	Post Rate Year 3% Adjustment (B)	Taxes @7.65% (C)	Pension @9.78% (D)	Total Department
1. Administration	\$659,772	(\$19,217)	(\$1,470)	(\$1,879)	(\$22,566)
2. Customer Service	174,635	(5,086)	(389)	(497)	(5,973)
3. Source of Supply	108,129	(3,149)	(241)	(308)	(3,698)
4. Trans. & Distrib.	779,131	(22,693)	(1,736)	(2,219)	(26,649)
5. Engineering	257,618	(7,503)	(574)	(734)	(8,811)
6. Metering	346,502	(10,092)	(772)	(987)	(11,851)
7. Total Adjustment	<u>\$2,325,787</u>	<u>(\$67,741)</u>	<u>(\$5,182)</u>	<u>(\$6,625)</u>	<u>(\$79,549)</u>

## Sources:

(A) PWSB Schedule RB-2. Engineering adjusted to remove costs for three vacant positions.

(B) (PWSB Claim / 1.03) - PWSB Claim

(C) Reflects statutory rate.

(D) Contribution Rate per PWSB Schedule RB-2.

**PAWTUCKET WATER SUPPLY BOARD****RATE YEAR ENDING DECEMBER 31, 2011****CITY MANAGEMENT FEES**

1. Personnel and Payroll Dept. Costs	\$471,830	(A)
2. Allocation Based on Employees	<u>2.50%</u>	(B)
3. Pro Forma Allocation	\$11,796	
4. PWSB Claim	<u>47,183</u>	(A)
5. Recommended Tet Year Adjustment	(\$35,387)	
6. PWSB Inflation Adjustment @ 6.33%	<u>(2,240)</u>	(C)
7. Total Recommended Adjustment	<b><u>(\$37,627)</u></b>	

## Sources:

(A) Response to DIV 1-5.

(B) Response to COMM 1-10.

(C) Inflation rate per PWSB CW Schedule 1.1, page 2.

**PAWTUCKET WATER SUPPLY BOARD**

**RATE YEAR ENDING DECEMBER 31, 2011**

**PROPERTY TAX EXPENSE**

1. PWSB Claim	\$797,127	(A)
2. Test Year Actual Expense	<u>796,171</u>	
3. Recommended Adjustment	<u><b>(\$956)</b></u>	

Sources:

(A) PWSB CW Schedule 1.0, page 4.

Schedule ACC-10

**PAWTUCKET WATER SUPPLY BOARD**

**RATE YEAR ENDING DECEMBER 31, 2011**

**DEBT SERVICE COSTS**

1. Projected Rate Year Costs	\$7,114,878	(A)
2. PWSB Claim	<u>7,409,854</u>	(A)
3. Recommended Adjustment	<u><b>(\$294,976)</b></u>	

Sources:

(A) Average of FY11 and FY 12, per PWSB CW Schedule 1.1, page 1.

**PAWTUCKET WATER SUPPLY BOARD****RATE YEAR ENDING DECEMBER 31, 2011****REVENUE STABILIZATION FUND**

1. Pro Forma Operating and Capital Costs	\$18,850,023	(A)
2. Pro Forma Miscellaneous Revenues	<u>(394,070)</u>	(A)
3. Net Revenues Required	\$18,455,953	
4. Revenue Stabilization Fund (%)	<u>1.50%</u>	(B)
5. Revenue Stabilization Fund (\$)	\$276,839	
6. PWSB Claim	<u>288,281</u>	(C)
7. Recommended Adjustment	<u><b>(\$11,442)</b></u>	

## Sources:

(A) Schedule ACC-1.

(B) Testimony of Mr. Woodcock, page 14.

(C) PWSB Filing, CW Schedule 1, page 4.

**PAWTUCKET WATER SUPPLY BOARD****RATE YEAR ENDING DECEMBER 31, 2011****SUMMARY OF ADJUSTMENTS**

1. Pro Forma Consumption Revenue	\$940,806	(A)
2. Private Fire Service Revenue	12,816	(B)
3. Service Installation and Service Fee Revenue	115,253	(C)
4. State Surcharge Revenue	1,659	(D)
5. Vacant Positions	232,749	(E)
6. Post Test Year Payroll Increases	79,549	(F)
7. City Management Fees	37,627	(G)
8. Property Tax Expense	956	(H)
9. Debt Service Costs	294,976	(I)
10. Revenue Stabilization Fund	<u>11,442</u>	(J)
11. Total Recommended Adjustments	<u><b>\$1,727,832</b></u>	

## Sources:

- (A) Schedule ACC-2.
- (B) Schedule ACC-3.
- (C) Schedule ACC-4.
- (D) Schedule ACC-5.
- (E) Schedule ACC-6.
- (F) Schedule ACC-7.
- (G) Schedule ACC-8.
- (H) Schedule ACC-9.
- (I) Schedule ACC-10.
- (J) Schedule ACC-11.

**PAWTUCKET WATER SUPPLY BOARD****RATE YEAR ENDING DECEMBER 31, 2011****PHASE TWO INCREASE**

1. Debt Service Costs	\$493,611	(A)
2. Trustee Fees	2,500	(B)
3 Salaries and Wages	79,549	(C)
4. Revenue Stabilization Fund	<u>8,635</u>	(D)
5. Recommended Phase Two Increase	<u><b>\$584,295</b></u>	
6. Pro Forma Rate Revenue at Present Rates	\$18,732,793	(E)
7. Phase Two Increase Over Present Rates	<b>3.12%</b>	(F)

**Sources:**

(A) Reflects increase in debt service costs, from \$7,114,878 per Schedule ACC-12 to \$7,608,489. \$7,608,489 is the average of the FY2012 and FY2013 estimated costs, per PWSB CW Schedule 1.1, page 1.

(B) PWSB CW Schedule 12.0, page 1.

(C) Schedule ACC-7.

(D) 1.5% of the sum of Lines 1, 2, and 3.

(E) Schedule ACC-1.

(F) Line 5 / Line 6.

**APPENDIX C**

**Referenced Data Requests**

**DIV 1-5**

**DIV 1-9**

**DIV 1-11**

**DIV 1-35**

**DIV 1-43**

**DIV 4-1**

**COMM 1-5**

**COMM 1-10**

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION

DOCKET NO. 4171

Response Of The Pawtucket Water Supply Board

To The Division of Public Utilities And Carriers'

Data Requests

Set 1

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DIV. 1-5. Please provide any documentation or supporting material for the test year amount of "Contractual Services -Mgt. Fees (634) City Chg".

RESPONSE: See the attachment DIV 1-5.

Prepared by: R. Benson

DOCKET 4171  
DIV 1-5



**CITY OF PAWTUCKET**  
PAWTUCKET CITY HALL  
137 ROOSEVELT AVENUE  
PAWTUCKET, RHODE ISLAND 02860

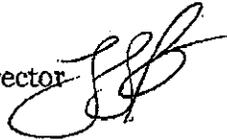
**DIVISION OF FINANCE**

**JAMES E. DOYLE**  
MAYOR

**JEANNINE S. BOURSKI**  
DEPUTY FINANCE DIRECTOR

**MEMORANDUM**

**TO:** Jim DeCelles, Chief Engineer  
Pawtucket Water Supply Board

**FROM:** Jeannine S. Bourski, Deputy Finance Director 

**DATE:** July 13, 2009

**RE:** FY09 Chargebacks

**CC:** Mayor James E. Doyle  
Harvey E. Goulet, Director of Administration  
Ronald L. Wunschel, Director of Finance  
Jennifer Legner, Chief Accountant  
Robert Benson, Chief Financial Officer, PWSB

Attached you will find the detail supporting the charges allocated for Water Supply Board purposes by the City of Pawtucket. We have attached a copy of the journal entry charging 300-9510-652-3051 as instructed by Bob Benson.

In summary the charges are as follows:

Personnel	\$ 32,847.00
Payroll	14,336.00
Purchasing	37,848.90
Data Processing	7,701.16
Collections	33,199.26
Accounting	<u>71,348.77</u>
<b>TOTAL CHARGES</b>	<b>\$197,281.09</b>



# CITY OF PAWTUCKET

CITY HALL  
137 ROOSEVELT AVENUE  
PAWTUCKET, RHODE ISLAND 02860

## DIVISION OF PERSONNEL

JAMES E. DOYLE  
MAYOR

ANGEL S. GARCIA  
PERSONNEL DIRECTOR

DATE: July 10, 2009  
TO: Jeannine S. Bourski, Deputy Finance Director  
FROM: Angel S. Garcia 

SUBJECT: Charges to the Water Supply Board FY 2010

Based on the Personnel and Payroll Division's budget, it is estimated that the following amounts should be charged to the Water Supply Board for services rendered. Wages for the Personnel Division include: Personnel Director, Personnel Aide, Personnel Assistant and Employee Benefits Coordinator and for the Payroll Division are: Payroll Section Chief and Payroll Medical Clerk.

	Personnel Division	Payroll Division
Wages	\$ 200,043.	\$ 83,001.
FICA	\$ 14,252.	\$ 5,750.
Medicare	\$ 3,333.	\$ 1,345.
M.E.R.S.	\$ 23,369.	9,931.
Longevity	\$ 15,645.	\$ 7,470.
Medical/Dental	\$ 71,227.	\$ 35,614.
Workers Compensation	\$ 601.	\$ 249.
<b>Total</b>	<b>\$ 328,470.</b>	<b>\$143,360.</b>

### Resulting charges to the PWSB:

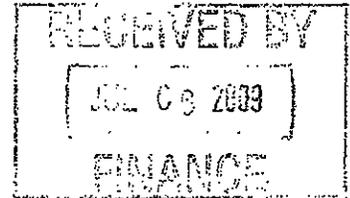
Personnel Division: 10% of \$ 328,470. \$ 32,847.  
Payroll Division: 10% of \$ 143,360. \$ 14,336.

cc: Harvey E. Goulet, Director of Administration  
Ronald L. Wunschel, Finance Director  
File



# CITY OF PAWTUCKET

CITY HALL  
137 ROOSEVELT AVENUE  
PAWTUCKET, RHODE ISLAND 02860



## OFFICE OF THE PURCHASING DIVISION

JAMES E. DOYLE  
MAYOR

JOSEPH ROQUE  
PURCHASING AGENT

### CHARGE-BACKS TO PAWTUCKET WATER SUPPLY

7/1/2008 THROUGH 6/30/2009

PERSONAL SERVICES	\$148,785.
OUT-OF-GRADE PAY	0.
LONGEVITY	12,360.
TEMPORARY SERVICES	1,000.
PURCHASING BOARD	7,200.
FICA	10,499.
MEDICARE	2,456.
HEALTH BENEFITS	38,908.
DENTAL BENEFITS	2,134.
MERS	<u>\$ 19,128.</u>

TOTAL PERSONAL SERVICES: \$242,470.

EDUCATIONAL TRAINING	\$ 500.
PAGER SERVICE	100.
OFFICE MAINTENANCE	200.
TELEPHONE	1,995.
PRINTING	2,200.
DUES & SUBSCRIPTIONS	149.
OFFICE SUPPLIES	1,950.
POSTAGE	962.
OFFICE EQUIPMENT	<u>\$ 1,800.</u>

TOTAL MAINTENANCE \$ 9,856.

TOTAL SERVICES AND MAINTENANCE: \$252,326.

$\$252,326. \times 15\% = \underline{\$37,848.90 \text{ CHARGE-BACK TO WATER SUPPLY}}$

**COST INCURRED TO THE INFORMATION TECHNOLOGY DIVISION FOR  
PROCESSING THE WATER SUPPLY BOARD DATA FOR FY09**

**1. PAYROLL PROCESSING**

<u>PROCESSING FUNCTION</u>	<u>RATE (per hour)</u>	<u>TIME (hours)</u>	<u>COST</u>
Computer	\$ 50.00	13	\$650.00

**2. WATER BILLING/PAYMENT**

PROCESSING FUNCTION

Computer	\$ 50.00	65	\$3,250.00
Operator	\$ 33.6867	65	\$2,189.64
Benefits (FICA, MEDICARE, MERS)			\$ 402.67

**3. COST RECAPITULATION**

Payroll Processing cost	\$ 650.00
Water Bills/Payment	\$ 5,842.31
Cost of checks	\$ <u>1,208.85</u>
	\$ 7,701.16



# CITY OF PAWTUCKET

CITY HALL  
137 ROOSEVELT AVENUE  
PAWTUCKET, RHODE ISLAND 02860

## DIVISION OF COLLECTIONS

**JAMES E. DOYLE**  
MAYOR

**CHERYL L. DIGIUSEPPE**  
TAX COLLECTOR

### INTER-OFFICE MEMO

To: Jeannine Bourski, Deputy Finance Director  
From: Cheryl L. DiGiuseppe, Tax Collector *CD*  
Date: July 8, 2009  
Re: Water Supply Board Charge-back  
Fiscal Year 2009

Investment/Process cash receipts	\$ 21,925.70
FICA/Medicare/Mers	\$ 4,279.90
Medical Benefits	\$ 6,615.93
Dental Benefits	\$ 377.73
<hr/>	
<b>Grand Total Fiscal Year 2009</b>	<b>\$ 33,199.26</b>

cc: Mayor James E. Doyle  
Harvey Goulet, Director of Administration  
Ronald L. Wunschel, Director of Finance



**CITY OF PAWTUCKET  
WATER DEPARTMENT  
CHARGE BACK FOR FISCAL YEAR ENDING 06/30/10**

<b>SALARIES</b>	<u>GROSS SALARY</u>	<u>TIME ALLOCATED</u>	<u>ALLOCATION</u>	<u>TOTAL ALLOCATION</u>
Tax Collector	76,589.00	10%	7,658.90	
Cash Reconciliation Clerk	39,167.00	10%	3,916.70	
Tax Sale Clerk	39,167.00	5%	1,958.35	
Cashier/Clerk	33,567.00	25%	8,391.75	
				<b>21,925.70</b>

<b>EMPLOYER SHARE BENEFITS</b>	<u>TOTAL WAGES</u>	<u>RATE</u>	<u>ALLOCATION</u>	
FICA	21,925.70	6.20%	1,359.39	
MEDICARE	21,925.70	1.45%	317.92	
MERS	21,925.70	11.87%	2,602.58	
				<b>4,279.90</b>

<b>MEDICAL BENEFITS</b>	<u>MONTHLY COST</u>		<u>YEARLY COST</u>	<u>TIME ALLOCATED</u>	<u>ALLOCATION</u>	
Tax Collector	1350.39	X 12	16,204.68	10%	1,620.47	
Cash Reconciliation Clerk	1000.00		1,000.00	10%	100.00	
Tax Sale Clerk	1359.85	X 12	16,318.20	5%	815.91	
Cashier/Clerk	1359.85	X 12	16,318.20	25%	4,079.55	
						<b>6,615.93</b>

<b>DENTAL BENEFITS</b>	<u>MONTHLY COST</u>		<u>YEARLY COST</u>	<u>TIME ALLOCATED</u>	<u>ALLOCATION</u>	
Tax Collector	76.61	X 12	919.32	10%	91.93	
Cash Reconciliation Clerk	100.00		100.00	10%	10.00	
Tax Sale Clerk	76.61	X 12	919.32	5%	45.97	
Cashier/Clerk	76.61	X 12	919.32	25%	229.83	
						<b>377.73</b>

**COST OF CHECKS** Transferred to the Information Technology Department's cost center.

**TOTAL COLLECTIONS DIVISION CHARGEBACK** 33,199.25

**CITY OF PAWTUCKET  
WATER DEPARTMENT  
CHARGE BACK FOR FISCAL YEAR 09  
7/1/08 - 6/30/09**

<b>SALARIES</b>	<u>GROSS</u> <u>SALARY</u>	<u>TIME</u> <u>ALLOCATED</u>	<u>ALLOCATION</u>	<u>TOTAL</u> <u>ALLOCATION</u>
Chief Accountant	55,853.62	15%	8,378.04	
Accountant II	49,155.64	25%	12,288.91	
Senior Acct Pay Clerk	41,484.04	40%	16,593.62	
Finance Office Assistant	40,117.69	10%	4,011.77	
Jr Accountant	5,418.28	15%	812.74	
Fixed Asset Acct	40,342.28	10%	4,034.23	
				46,119.31

**EMPLOYER SHARE BENEFITS**

	<u>TOTAL</u> <u>WAGES</u>	<u>RATE</u>	<u>ALLOCATION</u>	
FICA	46,119.31	6.20%	2,859.40	
MEDICARE	46,119.31	1.45%	668.73	
MERS	46,119.31	11.87%	5,474.36	
				9,002.49

**MEDICAL BENEFITS**

	<u>MONTHLY</u> <u>COST</u>		<u>YEARLY</u> <u>COST</u>	<u>TIME</u> <u>ALLOCATED</u>	<u>ALLOCATION</u>	
Chief Accountant	1359.85	X 12	16,318.20	15%	2,447.73	
Accountant II	1359.85	X 12	16,318.20	25%	4,079.55	
Senior Acct Pay Clerk	1359.85	X 12	16,318.20	40%	6,527.28	
Finance Office Assistant	1350.39	X 12	16,204.68	10%	1,620.47	
Jr Accountant	2196.74	X 1	2,196.74	15%	329.51	
Fixed Asset Acct	250	X 12	3,000.00	10%	300.00	
						15,304.54

**DENTAL BENEFITS**

	<u>MONTHLY</u> <u>COST</u>		<u>YEARLY</u> <u>COST</u>	<u>TIME</u> <u>ALLOCATED</u>	<u>ALLOCATION</u>	
Chief Accountant	80.82	X 12	969.84	15%	145.48	
Accountant II	80.82	X 12	969.84	25%	242.46	
Senior Acct Pay Clerk	80.82	X 12	969.84	40%	387.94	
Finance Office Assistant	80.82	X 12	969.84	10%	96.98	
Jr Accountant	130.55	x1	130.55	15%	19.58	
Fixed Asset Acct	25	X 12	300.00	10%	30.00	
						922.44

**TOTAL ACCOUNTING DIVISION CHARGEBACK**

**71,348.77**

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION

DOCKET NO. 4171

Response Of The Pawtucket Water Supply Board

To The Division of Public Utilities And Carriers'

Data Requests

Set 1

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DIV. 1-9.           Regarding the positions shown in Schedule RB-02, please identify any positions that are currently vacant.

RESPONSE:       The positions listed on Schedule RB-02 currently vacant are: Senior Water Project Engineer, Junior Water Project Engineer and Water Board Engineering Clerk.

Prepared by:     R. Benson

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION

DOCKET NO. 4171

Response Of The Pawtucket Water Supply Board

To The Division of Public Utilities And Carriers'

Data Requests

Set 1

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DIV. 1-11. Please provide the number of employee positions authorized and the actual number of employees for each of the past 36 months.

RESPONSE: See the attached schedule DIV 1-11.

Prepared by: R. Benson

Pawtucket Water Supply Board  
 Schedule DIV 1-11  
 Schedule of PUC Authorized Positions

		Less: Temporary			
		Vacancies:	ADD:		
	Authorized	Retirements,	Seasonal and	Actual	
Month	Headcount	Resignations &	Temporary	Headcount	
		Terminations	Employees		
1	Apr-10	53	3	0	50
2	Mar-10	53	4	0	49
3	Feb-10	53	4	0	49
4	Jan-10	53	4	0	49
5	Dec-09	53	4	0	49
6	Nov-09	53	4	0	49
7	Oct-09	53	4	0	49
8	Sep-09	53	3	0	50
9	Aug-09	53	4	0	49
10	Jul-09	53	2	0	51
11	Jun-09	53	2	0	51
12	May-09	53	2	1	52
13	Apr-09	53	2	1	52
14	Mar-09	53	2	1	52
15	Feb-09	53	2	1	52
16	Jan-09	53	2	1	52
17	Dec-08	53	2	1	52
18	Nov-08	53	4	1	50
19	Oct-08	53	5	1	49
20	Sep-08	53	1	1	53
21	Aug-08	53	1	1	53
22	Jul-08	53	1	1	53
23	Jun-08	53	0	0	53
24	May-08	53	0	0	53
25	Apr-08	53	0	0	53
26	Mar-08	53	0	0	53
27	Feb-08	53	0	0	53
28	Jan-08	53	0	0	53
29	Dec-07	53	0	0	53
30	Nov-07	53	2	0	51
31	Oct-07	53	2	0	51
32	Sep-07	52	2	0	50
33	Aug-07	52	3	1	50
34	Jul-07	52	2	1	51
35	Jun-07	52	2	2	52
36	May-07	52	2	1	51

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION

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Response Of The Pawtucket Water Supply Board  
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Data Requests

Set 1

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DIV. 1-35.           What is the basis for the 5% annual adjustment for property taxes as referenced on page 11, line 19 of Mr. Woodcock's testimony?

RESPONSE:           This is the assumed maximum that a community could increase its property taxes. I understand that for FY 2010 (last half of the test year plus the next six months), the maximum allowed increase (RIGL 44-5-2) is 4.75%; in FY 2011 the maximum allowed increase is 4.5%, and in FY 2012 the maximum allowed increase is 4.25%. The rate year (CY 2011) will include part of FY 2011 and part of FY 2012.

PREPARED BY:   C. Woodcock

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION  
DOCKET NO. 4171  
Response Of The Pawtucket Water Supply Board  
To The Division of Public Utilities And Carriers'  
Data Requests  
Set 1

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DIV. 1-43. Please provide all supporting documentation and calculations for each of the four components included in the Step Two increase, as shown on CW Schedule 12.0.

RESPONSE: The debt service is the increase from FY 2012 to FY 2013. As discussed on page 12 of my testimony, I have used the debt for the FY as the funds must be derived in the six months prior to the actual payments.

The trustee fees included an amount for the proposed additional bond issue. This is based on the current cost of \$2,500 for each existing bond issue.

The amount for the Rate Stabilization Fund is the same 1.5% requested in the primary case for the rate year. Because the 1.5% is unrestricted, the amount for the next year (second step) would be an additional amount. It is based on 1.5% of the total rate year expenses plus the inflation claim for the second step less miscellaneous revenues shown on CW Sch. 1.0.

The amount for inflation is derived from the total rate year O&M times the GDP inflator (see DIV 1-37). It represents the estimated increases in all O&M expenses for the second step year.

PREPARED BY: C. Woodcock

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION  
DOCKET NO. 4171  
Response Of The Pawtucket Water Supply Board  
To The Division of Public Utilities And Carriers'  
Data Requests  
Set 4

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DIV 4-1. Please separately identify the number of private fire service customers billed monthly, quarterly and annually.

RESPONSE: Presently there 464 private fire service customers with 583 private fire service connections which are billed annually. Once monthly billing is approved, the PWSB plans to bill the private fire service fees monthly and consolidate the fire service billing on the monthly invoice for the water service fees.

Prepared by: R. Benson

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION  
DOCKET NO. 4171  
Response Of  
The Pawtucket Water Supply Board  
To The Rhode Island Public Utilities Commission's  
Data Requests  
Set 1

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Comm. 1-5. With regard to DGB-6 related to the Penalties Water Account, why is Mr. Bebyn using a four-year average when the revenues have been increasing each year?

RESPONSE: While there have been modest increases over the three years prior to the test year, much of the unadjusted test year increase appears to be occurring due the major downturn in the economy at the beginning of fiscal 2009. Since the unadjusted test year appears to be well outside of normal levels, including it in the four year average has already raised the revenue over prior normal years.

Prepared by: D. Bebyn

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION  
DOCKET NO. 4171  
Response Of  
The Pawtucket Water Supply Board  
To The Rhode Island Public Utilities Commission's  
Data Requests  
Set 1

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Comm. 1-10. Please provide the number of PWSB employees as a ratio to all City of Pawtucket employees.

RESPONSE:	Total City of Pawtucket employees	2013
	Total PWSB employees	50 (or 2.5%)

Prepared by: R. Benson