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April 17, 2013

Mrs. Luly Massaro
Commission Clerk
RI Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888

RE: Providence Water General Rate Filing 3/29/13

Dear Mrs. Massaro:

Enclosed please find an original and nine copies of the following documents:

1. Supplemental Testimony and Revised Schedules of Harold J. Smith.
2. Revised Proposed Tariffs incorporating changes made by Mr. Smith.

These documents have also been mailed to all affected parties of our system and an electronic copy has been provided to the service list.

Sincerely,

Mary L. Deignan-White
Senior Manager of Regulatory

Enclosures
cc service list(via electronic mail)

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION**

IN RE: PROVIDENCE WATER SUPPLY BOARD
 Docket No.

NOTICE OF FILING AND CHANGE IN RATE SCHEDULE

On March 29, 2013, pursuant to Rhode Island General Law • 39-3-11 and the Rules of Practice and Procedure of the Rhode Island Public Utilities Commission (Commission), the Providence Water Supply Board (Providence Water) filed with the Commission an application to revise its rates.

While the new rates are proposed to become effective April 29, 2013, the Commission can suspend the rates for up to eight months from the proposed effective date. No rate change will take effect until the Commission has conducted a full investigation and hearing on the proposal. The Commission will publish a notice of the hearing dates when they are scheduled and ratepayers may comment on the proposed rate increase at that time.

Included in Providence Water's application is a request to implement monthly billing for all retail customers. As proposed, the impact on a residential customer bill with an annual consumption of 100 HCF will be an increase of \$6.08 per month, or 22.7%. For Providence residents, the Fire Protection Service Charge will also increase by \$.17 per month. The rate impact on other retail, wholesale and fire service customers will vary based on customer class and consumption levels. The proposed rates are designed to collect an additional \$14,621,793 in revenues per year, over the current rates and charges.

The application also includes a possible Conservation Rate structure for single family residential accounts that will be considered by the Commission. The conservation rates are based on a three-tier, inclining block-rate structure based on average winter consumption for the single family customer class and are designed to target discretionary water consumption. A structure to promote conservation among Providence Water's wholesale customers is also proposed.

A copy of the application is on file at Providence Water's office at 552 Academy Avenue, Providence, Rhode Island, and at the office of the Commission, 89 Jefferson Boulevard, Warwick, Rhode Island, and may be reviewed by the public during normal business hours.

A copy of the filing was also provided to the Cities of Providence, East Providence, Cranston and Warwick; the Towns of North Providence, Johnston, Lincoln and Smithfield; the Kent County Water Authority, Greenville Water District, East Smithfield Water District and Bristol County Water Authority.

Correspondence for Providence Water in this rate filing should be addressed to Mr. Boyce Spinelli, General Manager, Providence Water Supply Board, 552 Academy Avenue, Providence, Rhode Island, 02908 and to Mr. Michael R. McElroy, Esq., Post Office Box 6721, Providence, Rhode Island, 02940-6721.

1 **I. INTRODUCTION**

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

3 A. My name is Harold J. Smith and my business address is 1031 South Caldwell
4 Street, Suite 100, Charlotte, North Carolina 28203.

5
6 **Q. Are you the same Harold Smith who submitted pre-filed direct testimony in
7 this docket?**

8 A. Yes, I am.

9
10 **Q. What is the purpose of this testimony?**

11 A. I would like to submit revised schedules based on corrections made to the
12 calculations of certain charges. I would also like to amend statements and figures
13 from my pre-filed testimony associated with these corrections.

14
15 **Q. Please describe the nature of the corrections.**

16 A. In my pre-filed testimony, Schedule HJS-19 summarized proposed monthly
17 private fire service charges. These charges were calculated based on the
18 proportion of Meters and Services and Billing and Collection costs allocated to
19 the fire protection customer class. However, private fire connections are also
20 responsible for a portion of demand related costs (i.e. Max Day and Max Hour),
21 similar to Public Fire. Though these demand related costs were correctly
22 allocated to the fire protection customer class as a whole, all demand related costs
23 were allocated to Public Fire, rather than being split between Public and Private
24 based on the theoretical demands each might place on the system. This overstates
25 the cost of providing Public Fire protection, and understates the cost of providing
26 Private Fire protection. The result is a Hydrant charge, which over recovers costs
27 and a Private Fire Service Charge, which under recovers costs. In addition, the
28 Providence Only Fire Protection Service Charge, which is calculated based on the
29 Hydrant charge, is also overstated.

1 **Q. Should the Private Fire Service charge be amended to recognize the demand**
2 **private fire connections place on the system?**

3 A. Yes. The Private Fire Service and Public Fire (Hydrant) charge should be re-
4 calculated with demand related (Max Day and Max Hour) costs allocated to each,
5 based on the proportion of equivalent 6" public and private fire connections
6 (scaled up by a demand factor). This is the methodology that has been used in
7 previous filings and is described in detail in American Water Works Association
8 Manual M-1 (Chapter IV.8). The Providence Only Fire Protection service charge
9 should also be amended, based on the decreased Public Fire (Hydrant) charge, and
10 using the same methodology as described in my pre-filed direct testimony. The
11 included supplemental schedules include revised fire protection rates based on
12 these corrections.

13

14 **Q. Mr. Smith, are any other rates or charges affected by this change?**

15 A. No. These corrections only impact the allocation of costs *within* the fire
16 protection class, specifically that between private and public fire. The calculation
17 of fire protection charges occurs after costs have been allocated between the
18 Retail, Commercial, Industrial, Wholesale and Fire Protection customer classes.
19 The total cost of service allocated *to* each class, as well as the distribution to cost
20 components *within* each class, remains unchanged from my pre-filed direct
21 testimony. Since the units of service remain unchanged as well, all other rates
22 remain unchanged.

23

24 **Q. Mr. Smith have you provided revised schedules to support your**
25 **supplemental testimony?**

26 A. Yes. The following schedules have been included:

- 27 • Schedule HJS-S1: This schedule shows the revised cost of service
28 summary.

- 1 • Schedule HJS-S2: This schedule shows the revenue requirements in the
2 adjusted test year, the rate-year adjustments and the rate-year revenue
3 requirements used to determine the pro-forma rates.
- 4 • Schedule HJS-S3: This schedule summarizes normalizing and contractual
5 adjustments made to the test-year payroll expenses to determine the
6 appropriate rate year amounts for payroll related expenses.
- 7 • Schedule HJS-S3A: This schedule shows the detailed normalizing and
8 contractual adjustments made to payroll related expenses.
- 9 • Schedule HJS-S4: This schedule summarizes the adjustments made to the
10 test year property tax expenses to determine the appropriate pro-forma
11 amounts.
- 12 • Schedule HJS-S4A: This schedule details the adjustments made to the test
13 year property tax amounts and shows a comparison of the prior year's
14 property tax amounts.
- 15 • Schedule HJS-S5: This schedule summarizes adjustments made to test
16 year insurance expenses.
- 17 • Schedule HJS-S6: This schedule summarizes adjustments made to test-
18 year Pension and Other Benefits related expenses.
- 19 • Schedule HJS-S6A: This schedule summarizes the allocation of the total
20 rate year adjustment to Pension and Other Benefits to the accounts
21 associated with these benefits.
- 22 • Schedule HJS-S7: This schedule summarizes the adjustments made to the
23 test-year regulatory and rate case expense.
- 24 • Schedule HJS-S8: This schedule shows the adjustments to test-year
25 chemical and sludge related expenses.
- 26 • Schedule HJS-S8A: This schedule details the determination of the
27 adjustment to the test-year chemical expenses to reflect anticipated prices
28 and quantities in the rate year.

- 1 • Schedule HJS-S9: This schedule summarizes all test-year and rate year
2 adjustments made to restricted funds.
- 3 • Schedules HJS-S9A through S9J: This schedule details the sources and
4 uses of Providence Water's restricted funds.
- 5 • Schedule HJS-S10: This schedule shows the revenues that would be
6 generated in the rate year under existing rates. Revenues are shown by
7 individual charge, including revenues generated by quarterly and monthly
8 service charges, retail and wholesale consumption charges, and public and
9 private fire protection charges.
- 10 • Schedule HJS-S11: This schedule shows the way in which operations and
11 maintenance (O&M) costs and miscellaneous revenues are allocated to
12 different cost of service categories.
- 13 • Schedule HJS-S12: This schedule shows the way in which capital costs
14 are allocated to the different cost of service categories.
- 15 • Schedule HJS-S13: This schedule shows the way in which Providence
16 Water's property tax expenses are allocated to different cost of service
17 categories
- 18 • Schedule HJS-S14: This schedule provides a brief explanation of each of
19 the allocation factors used to allocate costs to the cost of services
20 categories and to customer classes.
- 21 • Schedule HJS-S15: This schedule summarizes the rate year expenses that
22 Providence Water is seeking to recover through rates, as well as the
23 allocation of these expenses to cost of service categories. This schedule
24 also presents a calculation of the net operating revenue allowance increase
25 required.
- 26 • Schedule HJS-S16: Projected water consumption and peaking factors for
27 each customer are shown on this schedule.

- 1 • Schedule HJS-S17: This schedule shows the calculation of unit costs
2 resulting from the allocation of different types of expenses to the cost of
3 service categories.
- 4 • Schedule HJS-S18: The allocation of categorized costs to customer
5 classes based on their demand characteristics is shown on this schedule.
- 6 • Schedule HJS-S19: This schedule summarizes the rates from the pre-filed
7 direct testimony, with the rates for fire protection revised based on the
8 corrections described herein.
- 9 • Schedule HJS-S20: This schedule summarizes the revised comparison of
10 revenues by customer class.
- 11 • Schedule HJS-S21: This schedule provides a comparison of typical
12 annual charges under the existing and proposed rates for typical
13 residential, commercial and industrial customers.
- 14 • Schedule HJS-S22: This schedule summarizes the revised revenue proof.
- 15 • Schedule HJS-S23: This schedule summarizes consumption data for each
16 of Providence Water's customer classes (and each wholesale customer) for
17 the test-year, pro-forma rate year and the previous three fiscal years.
- 18 • Schedule HJS-S24 contains the original rates, with updated charges for
19 fire protection based on the corrections described in this testimony.
- 20 • Schedule HJS-S25 summarizes the revenue at present, proposed and
21 conservation rates, with updated revenue figures for the fire protection
22 charges.
- 23 • Schedule HJS-S26: This schedule provides an overview of the
24 assumptions used to calculate the Single-Family Residential conservation
25 rates.
- 26 • Schedule HJS-S27: This schedule summarizes the impact of conservation
27 rates. It has been revised to account for the change in the Providence Only
28 Fire Protection Service Charge.

- 1 • Schedule HJS-S28: This schedule summarizes the assumptions used to
2 calculate the Wholesale Demand Management rates.
- 3 • Schedule HJS-S29: This schedule summarizes the distribution of usage
4 and bills of Providence Water's Single-Family Residential Customers.
- 5 • Schedule HJS-S30: This schedule summarizes monthly consumption for
6 each of Providence Water's wholesale customers as well as the
7 consumption within each of the blocks of the demand management rate
8 structure.
- 9 • HJS-AS1: This schedule summarizes the detailed test-year operating
10 expenses as provided by Providence Water, the test-year adjustments
11 described below, and the adjusted test-year values for each operating
12 expense.
- 13 • Schedules HJS-AS2, HJS-AS3 and HJS-AS4 are appendix schedules
14 which detail the calculations of the revised Public Fire, Providence Only
15 Fire and Private Fire charges respectively.

16
17 **Q. Please summarize the impact of the above listed changes to the rate model.**

18 A. The changes described above affect the Public, Private and Providence Retail fire
19 protection charges only. Though all of the original schedules are included in this
20 supplemental testimony, only the following have been revised from my pre-filed
21 direct testimony: HJS-S1, HJS-S19, HJS-S20, HJS-S22, HJS-S24, HJS-S25, and
22 HJS-S27. Schedules HJS-S1, HJS-S20, HJS-S22, HJS-S25 were included to
23 show that the total revenues recovered are changed slightly from my pre-filed
24 testimony (due to rounding). Schedule HJS-S19 summarizes the proposed rates,
25 with updated charges for Fire Protection. Schedule HJS-S27 was revised to show
26 the updated impacts of conservation rates on typical Providence customer bills.
27 Finally, three appendix schedules have been added to show how the revised fire

1 protection charges have been calculated: HJS-AS2, HJS-AS3 and HJS-AS4. In
2 the revised schedules, no changes have been made to the revenue requirements.
3

4 **Q. Please describe the statements that you would like to amend.**

5 A. My statement on page 3, line 3 notes that Providence Water is requesting
6 additional rate revenue of \$14,619,888. Based on corrections made to the
7 calculations of certain charges, this amount should be amended to \$14,621,793.
8 The difference is about .013%. Additionally, the amount on page 18 line 17
9 (\$1,747) should be amended to \$3,652, reflecting a slight change in the overall
10 revenues recovered due to a re-calculation of fire protection charges.
11

12 **IV. CONCLUSION**

13 **Q. Do you recommend that the Commission approve the rates proposed in your**
14 **supplemental schedules that are attached to your testimony?**

15 A. Yes I do. The revised model incorporates the revised fire protection charges
16 described above.
17

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

19 A. Yes it does.

Schedule HJS-S1
Cost of Service Summary

<u>Revenue</u>	<u>Adjusted Test Year</u>	<u>Combined Adjustments</u>	<u>Pro-Forma Old Rates</u>	<u>Additional Revenue Generated</u>	<u>Pro-Forma New Rates</u>
Service Charge	\$ 5,726,796	\$ -	\$ 5,726,796	\$ 1,208,634.28	\$ 6,935,430
Retail Sales	\$ 32,253,695	\$ -	\$ 32,253,695	\$ 7,291,745.06	\$ 39,545,440
Wholesale Sales	\$ 16,618,799	\$ -	\$ 16,618,799	\$ 5,451,942.95	\$ 22,070,742
Private Fire Protection	\$ 2,253,933	\$ -	\$ 2,253,933	\$ 333,331.44	\$ 2,587,265
Retail FPSC	\$ 1,095,130.72	\$ -	\$ 1,095,131	\$ 179,045.84	\$ 1,274,177
Public Fire Protection	\$ 959,965	\$ -	\$ 959,965	\$ 157,094.37	\$ 1,117,059
Miscellaneous Revenue	\$ 1,179,169	\$ -	\$ 1,179,169	\$ -	\$ 1,179,169
Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 60,087,487	\$ -	\$ 60,087,487	\$ 14,621,793.94	\$ 74,709,281
Total Rate Revenues	\$ 58,908,318	\$ -	\$ 58,908,318	\$ -	\$ 73,530,112
Expenses					
Operations and Maintenance	\$ 27,871,725	\$ 2,255,267	\$ 30,126,993	\$ -	\$ 30,126,993
Insurance	\$ 1,959,648	\$ 124,942.84	\$ 2,084,590	\$ -	\$ 2,084,590
Chemical & Sludge	\$ 3,124,965	\$ 2,333,977	\$ 5,458,942	\$ -	\$ 5,458,942
City Service	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167
Property Taxes	\$ 5,945,492	\$ 794,942	\$ 6,740,435	\$ -	\$ 6,740,435
Capital Reimbursement	\$ (798,115)	\$ -	\$ (798,115)	\$ -	\$ (798,115)
Net Operations	\$ 38,942,882	\$ 5,509,130	\$ 44,452,012	\$ -	\$ 44,452,012
Capital Fund	\$ 2,450,000	\$ -	\$ 2,450,000	\$ -	\$ 2,450,000
Western Cranston	\$ 62,069	\$ -	\$ 62,069	\$ -	\$ 62,069
Infrastructure Replacement Fund	\$ 16,000,000	\$ 8,000,000	\$ 24,000,000	\$ -	\$ 24,000,000
Cash-Funded AMR/Meter Repl. Fund	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Equipment Replacement Fund	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 600,000
Property Tax Refund Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Reserve Fund (Restricted)	\$ 1,113,852.00	\$ 313,846	\$ 1,427,698	\$ -	\$ 1,427,698
Capital	\$ 21,225,921	\$ 8,313,846	\$ 29,539,767	\$ -	\$ 29,539,767
TOTAL EXPENSES	\$ 60,168,803	\$ 13,822,976	\$ 73,991,779	\$ -	\$ 73,991,779
Operating Reserve (Unrestricted)	\$ 578,758	\$ -	\$ 713,849	\$ -	\$ 713,849
Revenues Over (Under) Expenses	\$ (660,074)	\$ -	\$ (14,618,141)	\$ -	\$ 3,653
Total Increase to Break-Even			\$ 3,652.71		24.33%
Rate Revenue Increase to Break-Even					24.82%

Notes:

Operating Reserve is ((A-B+C)-(D+E))* .01
Revenue surplus results from rounding

Schedule HJS-S2
Raw Revenue Requirements

Raw Revenue Requirements
Rate Year Ending December 31, 2014

ACCOUNT	TITLE	Adjusted Test Year	Note	Rate Year Adjustments	Additional Adjustments	Proforma Rate Year
Source of Supply						
60110	Salaries + Wages - Emp	\$ 619,326	A	28,148	\$ -	647,474
60120	Salaries + Wages - Emp	448,278	A	20,374	-	468,652
60320	Sal. + Wages - Officers, Dir	-		-	-	-
60410	Employee Pension + Ben	168,591	D	2,938	-	171,529
60420	Employee Pension + Ben	188,577	D	3,287	-	191,864
61510	Purchase Power	-		-	-	-
61610	Fuel for Power Purch	-		-	-	-
62010	Material + Supplies	18,958	I	1,209	-	20,167
62020	Material + Supplies	73,286	I	4,673	-	77,959
63110	Contractual Services - Engineer	2,460	I	157	-	2,617
63120	Contractual Services - Engineer	-		-	-	-
63310	Contract Services -Legal	18,238	I	1,163	-	19,401
63420	Contractual Services - Mgt. Fees	-		-	-	-
63510	Contractual Services - Other	419,915	I	26,773	-	446,687
63520	Contractual Services - Other	31,771	I	2,026	-	33,797
64210	Rental of Equipment	-		-	-	-
64220	Rental of Equipment	-		-	-	-
65010	Transportation Exp.	146	I	9	-	155
65020	Transportation Exp.	-		-	-	-
67510	Misc. Expenses	69,132	I	4,408	-	73,540
67520	Misc. Expenses	4,550	I	290	-	4,840
	<i>Total Source of Supply Expense</i>	<u>\$ 2,063,227</u>		<u>\$ 95,454</u>	<u>\$ -</u>	<u>\$ 2,158,681</u>
		\$ -				
Pumping Expenses						
60123	Salaries + Wages - Emp	\$ -		-	\$ -	-
60126	Salaries + Wages - Emp	-		-	-	-
60423	Employee Pension + Ben	-		-	-	-
60426	Employee Pension + Ben	-		-	-	-
61523	Purchase Power	778,684	I	49,647	-	828,331
61623	Fuel for Power Purch	-		-	-	-
62023	Material + Supplies	-		-	-	-
62026	Material + Supplies	-		-	-	-

Schedule HJS-S2
Raw Revenue Requirements

Raw Revenue Requirements
Rate Year Ending December 31, 2014

ACCOUNT	TITLE	Adjusted Test Year	Note	Rate Year Adjustments	Additional Adjustments	Proforma Rate Year
63123	Contractual Services - Engineer	-		-	-	-
63126	Contractual Services - Engineer	-		-	-	-
63523	Contractual Services - Other	11,629	I	741	-	12,370
63526	Contractual Services - Other	-		-	-	-
64223	Rental of Equipment	-		-	-	-
64226	Rental of Equipment	-		-	-	-
65023	Transportation Exp.	-		-	-	-
67523	Misc. Expenses	-		-	-	-
67526	Misc. Expenses	-		-	-	-
<i>Total Pumping Expenses</i>		\$ 790,313		\$ 50,389	\$ -	\$ 840,701

Water Treatment Expenses

60130	Salaries + Wages - Emp	\$ 2,061,389	A	\$ 93,690	\$ -	\$ 2,155,079
60140	Salaries + Wages - Emp	336,221	A	15,281	-	351,502
60430	Employee Pension + Ben	606,264	D	10,567	-	616,830
60440	Employee Pension + Ben	134,901	D	2,351	-	137,253
61530	Purchase Power	226,424	I	14,436	-	240,861
61630	Fuel for Power Purch	230,829	I	14,717	-	245,547
61830	Chemicals	-		-	-	-
62030	Material + Supplies	124,833	I	7,959	-	132,792
62040	Material + Supplies	67,060	I	4,276	-	71,336
63130	Contractual Services - Engineer	-		-	-	-
63240	Contract Services - Acctg	-		-	-	-
63430	Contractual Services - Mgt. Fees	-		-	-	-
63530	Contractual Services - Other	141,797	I	9,041	-	150,838
63540	Contractual Services - Other	85,680	I	5,463	-	91,143
64140	Rental Buildg/Real Prop	-		-	-	-
64230	Rental of Equipment	-		-	-	-
64240	Rental of Equipment	-		-	-	-
65030	Transportation Exp.	5,806	I	370	-	6,176
65640	Insurance Vehicle	-		-	-	-
65830	Insurance - W/C	-		-	-	-
65840	Insurance - W/C	-		-	-	-

Schedule HJS-S2
Raw Revenue Requirements

Raw Revenue Requirements
Rate Year Ending December 31, 2014

ACCOUNT	TITLE	Adjusted Test Year	Note	Rate Year Adjustments	Additional Adjustments	Proforma Rate Year
66730	Regularity Com Exp. -Other	-		-	-	-
67530	Misc. Expenses	96,719	I	6,167	-	102,885
67540	Misc. Expenses	2,027	I	129	-	2,156
	<i>Total Treatment Expense</i>	<u>\$ 4,119,951</u>		<u>\$ 184,447</u>	<u>\$ -</u>	<u>\$ 4,304,397</u>
Transmission + Dist. Expense:						
60150	Salaries + Wages - Emp	\$ 988,520	A, U	\$ 44,928	\$ 85,030	\$ 1,118,479
60160	Salaries + Wages - Emp	2,246,239	A	102,092	-	2,348,330
60250	Payroll Clearing -Emp	-	A	-	-	-
60260	Payroll Clearing -Emp	-		-	-	-
60450	Employee Pension + Ben	241,316	D, U	4,206	42,515	288,037
60460	Employee Pension + Ben	846,629	D	14,756	-	861,385
60550	Overhead Rate Applied	-		-	-	-
60560	Overhead Rate Applied	-		-	-	-
61550	Purchase Power	12,019	I	766	-	12,785
62050	Material + Supplies	269,822	I	17,203	-	287,025
62060	Material + Supplies	-		-	-	-
62560	Inventory Clearing	-		-	-	-
63150	Contractual Services - Engineer	36,120	I, U	2,303	380,000	418,423
63350	Contractual Services - Legal T&D0	-		-	-	-
63460	Contractual Services - Mgt. Fees	-		-	-	-
63550	Contractual Services - Other	453,727	I	28,929	-	482,656
63560	Contractual Services - Other	65,018	I	4,145	-	69,164
64150	Rental Buildg/Real Prop	-		-	-	-
64160	Rental Buildg/Real Prop	-		-	-	-
64250	Rental of Equipment	-		-	-	-
64260	Rental of Equipment	-		-	-	-
65050	Transportation Exp. T&D	2,748	I	175	-	2,923
65850	Insurance W/C	-		-	-	-
65860	Insurance W/C	-		-	-	-
65950	Insurance Other	-		-	-	-
66750	Regulatory Com Exp - Other T & D	-		-	-	-
66760	Regulatory Com Exp - Other T & D	-		-	-	-

Schedule HJS-S2
Raw Revenue Requirements

Raw Revenue Requirements
Rate Year Ending December 31, 2014

ACCOUNT	TITLE	Adjusted Test Year	Note	Rate Year Adjustments	Additional Adjustments	Proforma Rate Year
67550	Misc. Expenses	37,994	I	2,422	-	40,416
67560	Misc. Expenses	-		-	-	-
	<i>Total Transmission & Distribution</i>	\$ 5,200,152		\$ 221,926	\$ 507,545	\$ 5,929,623
	Customer Accounts Expense:					
60170	Salaries + Wages - Emp	\$ 1,916,813	A, M	\$ 87,119	42252 \$	2,046,184
60270	Payroll Clearing -Emp	-		-	-	-
60470	Employee Pension + Ben	721,692	D, M	12,578	21226	755,496
60570	Overhead Rate Applied	-		-	-	-
61670	Fuel for Power Purch	-		-	-	-
62070	Material + Supplies	2,467	I	157	-	2,624
63370	Contractual Services - Legal	-		-	-	-
63570	Contractual Services - Other	10,979	I	700	-	11,679
65070	Transportation Exp. -CAO	1,012	I	65	-	1,077
65870	Insurance - Other	-		-	-	-
65970	Insurance Other	-		-	-	-
67070	Bad Debt Expense - CAO	445,333	I	28,393	-	473,727
67570	Misc. Expenses	194,180	I, M	12,381	319,015	525,576
	<i>Total Customer Accounts</i>	\$ 3,292,477		\$ 141,393	\$ 382,493	\$ 3,816,363
	Administrative and General					
60180	Salaries + Wages - Emp	\$ 5,499,360	A	\$ 249,946	\$ -	5,749,306
60280	Payroll Clearing -Emp	-		-	-	-
60380	Salaries + wages - Officers, Dir.	-	A	-	-	-
60480	Employee Pension + Ben	4,605,608	D	80,271	-	4,685,879
60580	Overhead Rate Applied	-	I	-	-	-
61580	Purchase Power	113,972	I	7,267	-	121,238
61680	Fuel for Power Purch	-	I	-	-	-
62080	Material + Supplies	515,672	I	32,878	-	548,550
63180	Contractual Services - Engineer	45,262	I	2,886	-	48,148
63280	Contract Services - Acctg	-	I	-	-	-
63380	Contractual Services - Legal	50,841	I	3,242	-	54,083
63480	Contractual Services - Mgt. Fees	-	I	-	-	-

Schedule HJS-S2
Raw Revenue Requirements

Raw Revenue Requirements
Rate Year Ending December 31, 2014

ACCOUNT	TITLE	Adjusted Test Year	Note	Rate Year Adjustments	Additional Adjustments	Proforma Rate Year
63580	Contractual Services - Other	982,614	I, M	62,649	49,000	1,094,263
64180	Rental Buidlg/Real Prop	-	I	-	-	-
64280	Rental of Equipment	-	I	-	-	-
65080	Transportation Exp.	6,390	I	407	-	6,797
65780	Ins. Gen. Liability	-	I	-	-	-
65880	Insurance - W/C	-	I	-	-	-
65980	Insurance Other	-	I	-	-	-
66080	Advertising Expense	-	I	-	-	-
66680	Reg Com Exp - Amort of Rate Case	-	I	-	-	-
66780	Regulatory Com Exp. -Other	227,469	E	160,223	-	387,692
67580	Misc. Expenses	358,418	I	22,852	-	381,270
	<i>Total Administration + General</i>	<i>\$ 12,405,606</i>		<i>\$ 622,621</i>	<i>\$ 49,000</i>	<i>\$ 13,077,227</i>
	Total Operation & Maintenance	\$ 27,871,725		\$ 1,316,229	\$ 939,038	\$ 30,126,993
Source of Supply						
Pumping						
Treatment						
Transmission & Distrib.						
Customer Accounts						
Administration & General						
<i>Total Operation & Maintenance</i>		<i>\$ 27,871,725</i>		<i>\$ 1,316,229</i>	<i>\$ 939,038</i>	<i>\$ 30,126,993</i>
Full O&M		\$ 27,871,725		\$ 1,316,229	\$ 939,038	\$ 30,126,993
857 Insurance Fund						
65840	Insurance W/C - WTM	-		-	-	-
65870	Insurance W/C - CAO	-		-	-	-
62080	Materials + Supplies - A&GO	17,602	C	1,122	-	18,724
63180	Contractual Services-Engineer	-		-	-	-
63380	Contract Services - Legal A&GO	-	C	-	-	-
63580	Contract Services - Other A&GO	-		-	-	-
	Injuries and Damages	54,528	C	3,477	-	58,005

Schedule HJS-S2
Raw Revenue Requirements

Raw Revenue Requirements
Rate Year Ending December 31, 2014

ACCOUNT	TITLE	Adjusted Test Year	Note	Rate Year Adjustments	Additional Adjustments	Proforma Rate Year
65780	Ins. Gen. Liability	-		-	-	-
65980	Insurance-Other A&GO	1,006,353	C	64,163	-	1,070,516
65880	Insurance - W/C	874,015	C	55,725	-	929,740
67070	Bad Debt Expense-CAO	-		-	-	-
67580	Misc. Expense	7,150	C	456	-	7,606
	Funding Requirement					
		\$ 1,959,648		\$ 124,943	\$ -	\$ 2,084,590
<i>Total Insurance Fund</i>						
878 Chemical and Sludge Maintenance Fund						
61830	Chemicals - WTO	2,572,273	F	501,607	-	3,073,881
62030	Materials + Supplies WTO	-		-	-	-
62050	Materials + Supplies T&DO	-		-	-	-
63540	Contract Services - Other WTM	552,692	F	1,147,308	-	1,700,000
	Funding Requirement					
		\$ 3,124,965	F	685,061	-	685,061
		\$ -		\$ 2,333,977	\$ -	\$ 5,458,942
<i>Total Chemical and Sludge Maintenance Fund</i>						
Total O&M						
		\$ 32,956,338		\$ 3,775,149	\$ 939,038	\$ 37,670,525
Property Taxes- Other Local Govern.						
40820	Town of North Providence	266,581	B	16,208	-	282,789
40821	Town of Glocester	51,478	B	5,315	-	56,793
40822	Town of West. Glocester	3,708	B	225	-	3,933
40823	Town Harmony	164	B	10	-	174
40824	Town Chepachet	131	B	10	-	141
40825	Town Scituate	5,087,357	B	758,514	-	5,845,871
40826	Town Warwick	-	B	-	-	-
40827	Town of Johnston	90,117	B	5,479	-	95,596
40828	Town of Foster	331,673	B	(6,332)	-	325,341
40829	City of Cranston	110,523	B	15,285	-	125,807
40830	City of West. Warwick	3,761	B	229	-	3,990
	Total Property Taxes	\$ 5,945,492		\$ 794,942	\$ -	\$ 6,740,435

Schedule HJS-S2
Raw Revenue Requirements

Raw Revenue Requirements
Rate Year Ending December 31, 2014

ACCOUNT	TITLE	Adjusted Test Year	Note	Rate Year Adjustments	Additional Adjustments	Proforma Rate Year
	<u>Other Expenditures</u>					
	City Services	\$ 839,167		\$ -	\$ -	839,167
	Total Property Taxes	5,945,492		794,942	-	6,740,435
	Capital Reimbursement	(798,115)		-	-	(798,115)
	<u>Total Other Expenditures</u>	<u>\$ 5,986,544</u>		<u>\$ 794,942</u>	<u>\$ -</u>	<u>\$ 6,781,487</u>
	Capital Fund					
	Western Cranston Fund (WCWDS Fund)	\$ 2,450,000	G	-	-	2,450,000
	Infrastructure Replacement Fund	62,069	G	-	-	62,069
	AMR/Meter Replacement Fund	16,000,000	G	8,000,000	-	24,000,000
	Equipment/Vehicle Replacement Fund	1,000,000	G	-	-	1,000,000
	Revenue Reserve Fund	600,000	G	-	-	600,000
		1,113,852	G	313,846	-	1,427,698
	<u>Total Restricted Expenditures</u>	<u>\$ 21,225,921</u>		<u>\$ 8,313,846</u>	<u>\$ -</u>	<u>\$ 29,539,767</u>
Total Other & Rest. Expenditures		<u>\$ 27,212,465</u>		<u>\$ 9,108,789</u>	<u>\$ -</u>	<u>\$ 36,321,254</u>
Grand Total		<u>\$ 60,168,803</u>		<u>\$ 12,883,938</u>	<u>\$ 939,038</u>	<u>\$ 73,991,779</u>

Explanation of Notes:

A	Schedule HJS-S3	Payroll Expense Adjustment
B	Schedule HJS-S4	Property Tax Analysis
C	Schedule HJS-S5	Insurance Expense Adjustment
D	Schedule HJS-S6	Pension and Other Benefits
E	Schedule HJS-S7	Regulatory Commission and Rate Case Expense
F	Schedule HJS-S8	Chemical and Sludge Maintenance Expense
G	Schedule HJS-S9	Restricted Fund Adjustments
U	Additional costs associated with Uni-directional flushing Project	
M	Adjustments associated with switching to monthly billing	
I	Annual Inflation Adjustment	2.50%
	Total Test Year to Rate Year Inflation Adjustment	6.38%

Schedule HJS-S3
Payroll Expense Adjustment

PROVIDENCE WATER
Salaries & Wages

Actual Payroll Expense FY 2012	\$ 13,314,287
Normalizing adjustments	801,859
Adjusted Test Year	<u>\$ 14,116,146</u>
Contractual Increase *	<u>1.04545</u>
Pro-forma amount	\$ 14,757,724
Adjustment	<u>\$ 641,579</u>
%	<u>4.55%</u>

* Source: Union Contract

3% Increase on July 1, 2013 Per Union Contract

3% Increase on July 1, 2014 Per Union Contract

*2014 Increase occurs six months into CY 14 and is therefore an effective increase of 1.5% for the 2014 Rate Year.

Schedule HJS-S3A
Detail Payroll Expense

PROVIDENCE WATER SUPPLY BOARD

Detail Payroll Expense

ACCOUNT DESCRIPTION	Test Year	Normalize Test Year	Adjusted Test Year	Actual x 1.0455*	Pro-Forma Adjustment
SOURCE OF SUPPLY					
60110 Salaries & Wages - Emp	\$ 581,072	\$ 38,254	\$ 619,326	\$ 647,474	\$ 28,148
60120 Salaries & Wages - Emp	420,589	27,689	448,278	468,652	20,374
60320 Sal & Wages - Officers, Dir	-	-	-	-	-
TOTAL SOURCE OF SUPPLY	1,001,661	65,943	1,067,604	1,116,126	48,523
PUMPING					
60123 Salaries & Wages - Emp	-	-	-	-	-
60126 Salaries & Wages - Emp	-	-	-	-	-
TOTAL PUMPING	-	-	-	-	-
WATER TREATMENT					
60130 Salaries & Wages - Emp	1,934,063	127,326	2,061,389	2,155,079	93,690
60140 Salaries & Wages - Emp	315,454	20,767	336,221	351,502	15,281
TOTAL WATER TREATMENT	2,249,517	148,093	2,397,610	2,506,581	108,971
TRANSMISSION & DISTRIBUTION					
60150 Salaries & Wages - Emp	927,462	61,058	988,520	1,033,449	44,928
60160 Salaries & Wages - Emp	2,107,495	138,744	2,246,239	2,348,330	102,092
60250 Payroll Clearing	-	-	-	-	-
60260 Payroll Clearing	-	-	-	-	-
TOTAL TRANSMISSION & DISTRIBUTION	3,034,957	199,802	3,234,759	3,381,779	147,020
CUSTOMER ACCOUNT EXPENSE					
60170 Salaries & Wages - Emp	1,798,417	118,396	1,916,813	2,003,932	87,119
60270 Payroll Clearing	-	-	-	-	-
TOTAL CUSTOMER ACCTS EXPENSE	1,798,417	118,396	1,916,813	2,003,932	87,119
ADMINISTRATION					
60180 Salaries & Wages - Emp	5,229,735	269,625	5,499,360	5,749,306	249,946
60280 Payroll Clearing	-	-	-	-	-
60380 Sal & Wages - Officers, Dir	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE	5,229,735	269,625	5,499,360	5,749,306	249,946
O/M LABOR SUMMARY					
SOURCE OF SUPPLY					
PUMPING	1,001,661	65,943	1,067,604	1,116,126	48,523
WATER TREATMENT	2,249,517	148,093	2,397,610	2,506,581	108,971
TRANSMISSION & DISTRIBUTION	3,034,957	199,802	3,234,759	3,381,779	147,020
CUSTOMER ACCOUNTS	1,798,417	118,396	1,916,813	2,003,932	87,119
ADMINISTRATION	5,229,735	269,625	5,499,360	5,749,306	249,946
TOTAL	\$ 13,314,287	\$ 801,859	\$ 14,116,146	\$ 14,757,724	\$ 641,579
RECAP:					
Test Year					\$ 13,314,287
Normalizing Adjustments					\$ 801,859
Adjusted Test Year					\$ 14,116,146
Contractual increases					\$ 641,579
Pro-forma CY 2014					\$ 14,757,724

3% Increase on July 1, 2013 Per Union Contract
3% Increase on July 1, 2014 Per Union Contract
2014 Increase occurs six months into CY 14 and is therefore an effective increase of 1.5% for the 2014 Rate Year.

Schedule HJS-S4
Property Tax Analysis

PROVIDENCE WATER
Analysis of Property Taxes

<u>Municipality</u>	<u>FYE 6/30/2012</u> <u>Test Year</u>	<u>Adjustments</u>	<u>Note</u>	<u>Pro-forma</u> <u>Amount *</u>
North Providence	\$ 266,581	\$ 16,208		282,789
*Glocester	\$ 51,478	\$ 5,315		56,793
West Glocester Fire	\$ 3,708	\$ 225		3,933
Harmony Fire District	\$ 164	\$ 10		174
Chepachet Fire District	\$ 131	\$ 10		141
*Scituate	\$ 5,087,357	\$ 758,514		5,845,871
Warwick	\$ -	\$ -		-
Johnston	\$ 90,117	\$ 5,479		95,596
Foster	\$ 331,673	\$ (6,332)		325,341
Cranston	\$ 110,523	\$ 15,285		125,807
West Warwick	\$ 3,761	\$ 229		3,990
Total Expense	\$ 5,945,492	\$ 773,174		6,740,435
Test Year			\$	5,945,492
Total Adjustment			\$	794,942
%				13.37%

All other amounts are increased by the 4% statutory maximum and averaged to obtain CY 2014 proforma expense

*Glocester amount per tax treaty, Scituate amount calculated per Tax Treaty

Schedule HJS-S4A
Property Tax Detail

PROVIDENCE WATER
COMPARATIVE SCHEDULE OF PROPERTY TAXES

Municipality	FISCAL YEAR 2010	FISCAL YEAR 2011	FISCAL YEAR 2012	FISCAL YEAR 2013	FISCAL YEAR 2014	FISCAL YEAR 2015	CY 2014 Average
North Providence	\$ 238,053	\$ 239,090	\$ 266,581	\$ 266,581	\$ 277,244	\$ 288,334	\$ 282,789
*Gloicester	\$ 53,363	\$ 49,380	\$ 51,478	\$ 53,537	\$ 55,679	\$ 57,906	\$ 56,793
West Gloicester Fire	\$ 3,932	\$ 3,932	\$ 3,708	\$ 3,708	\$ 3,856	\$ 4,010	\$ 3,933
Harmony Fire District	\$ 155	\$ 155	\$ 164	\$ 164	\$ 171	\$ 177	\$ 174
Chepachet Fire District	\$ 120	\$ 120	\$ 131	\$ 133	\$ 138	\$ 144	\$ 141
*Scituate	\$ 5,572,995	\$ 4,974,437	\$ 5,087,357	\$ 5,087,357	\$ 5,731,246	\$ 5,960,495	\$ 5,845,871
Warwick	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Johnston	\$ 88,777	\$ 86,695	\$ 90,117	\$ 90,117	\$ 93,722	\$ 97,471	\$ 95,596
Foster	\$ 322,994	\$ 331,673	\$ 331,673	\$ 306,694	\$ 318,962	\$ 331,720	\$ 325,341
Cranston	\$ 105,624	\$ 107,568	\$ 110,523	\$ 118,597	\$ 123,341	\$ 128,274	\$ 125,807
West Warwick	\$ 4,714	\$ 3,761	\$ 3,761	\$ 3,761	\$ 3,912	\$ 4,068	\$ 3,990
Total	\$ 6,390,727	\$ 5,796,811	\$ 5,945,492	\$ 5,930,648	\$ 6,608,270	\$ 6,872,599	\$ 6,740,435
% Change							

All other amounts are increased by the 4% statutory maximum and averaged to obtain CY 2014 proforma expense

*Gloicester amount per tax treaty, Scituate amount calculated per Tax Treaty

Schedule HJS-S6
Pension and Other Benefits

PROVIDENCE WATER
Pension and Other Benefits

FRINGE BENEFIT	Notes	Test Year FY 2012	Adjustment	Pro-Forma Amount	% Increase	Reference
1 1033 Union Combined Benefits	3)	\$ 586,821	\$ 24,845	\$ 611,666	4.23%	Per Union Contract
2 Union Pension	4)	331,312	136,542	467,854	41.21%	Per Union Contract
3 Death Benefit Insurance	2)	1,943	124	2,067	6.38%	Adjusted By Inflation
4 Educational Classes/Certification	2)	2,649	169	2,818	6.38%	Adjusted By Inflation
4 FICA	1)	1,014,048	46,139	1,060,187	4.55%	Salary Increase Used
5 State Unemployment Compensation	1)	14,716	670	15,386	4.55%	Salary Increase Used
6 Healthcare EE Cash Payment	2)	9,500	606	10,106	6.38%	Adjusted By Inflation
7 1/2% Wage Assignment	1)	35,820.00	1,630	37,450	4.55%	Salary Increase Used
8 Blue Cross		2,072,201	207,220	2,279,421	10.00%	Estimate
Less Employee Co-Share		(355,216)	(35,522)	(390,738)	10.00%	Estimate
9 Delta Dental		254,556	25,456	280,012	10.00%	Estimate
10 GASB 43/45 Reserve Required		1,230,000	(750,000)	480,000		OPEB Report
11 City Retirement		2,315,228	473,076	2,788,304		Buck Report
Total		\$ 7,513,578	\$ 130,954	\$ 7,644,532		
				\$ 7,513,578		
Adjustment				\$ 130,954		

Notes:

- 1) Compounded salary increase used 4.55%
- 2) Adjusted by inflation rate of: 6.38%
- 3) 1033 Benefits, per union contracts compounded increase used 4.23%
- 4) Union Pension, per Union Contracts compounded increase used 41.21%

Schedule HJS-S6A
Fringe Allocation to NARUC Accounts

PROVIDENCE WATER
Fringe Allocation to Naruc Accounts

Naruc Account	Test Year FY 2012	Allocation	Pro-forma Adjustment
60410	\$ 168,591	2.24%	\$ 2,938
60420	188,577	2.51%	3,287
60423	-	0.00%	-
60426	-	0.00%	-
60430	606,264	8.07%	10,567
60440	134,901	1.80%	2,351
60450	241,316	3.21%	4,206
60460	846,629	11.27%	14,756
60470	721,692	9.61%	12,578
60480	4,605,608	61.30%	80,271
	<u>\$ 7,513,578</u>	<u>100.00%</u>	<u>\$ 130,954</u>

Schedule HJS-S7
Regulatory Commission and Rate Case Expense

PROVIDENCE WATER
Regulatory Commission and Rate Case Expense

	Test Year	Pro-Forma
Regulatory Commission Expense:		
Docket 4061/Conservation Rate Filing	\$ 8,527	\$ 8,593
Bond Filing/Bond Refunding	10,091	10,596
Bond Filing \$33 Million	-	6,500
Regional Water District	9,151	9,609
Hydrant Fees	8,603	9,033
New Headquarters	2,068	2,171
Miscellaneous Legal Matters	9,204	9,665
Miscellaneous PUC Matters	11,834	12,426
Proportionate Share PUC Expenses*	167,992	202,289
Sub-total	\$ 227,470	\$ 270,882

<u>This Filing:</u>		
Full Rate Filing	\$	101,415
Legal		73,632
Division of Public Utilities estimated		58,575
Rate Case this filing	\$	233,622
2 Year Amortization	\$	116,811
Total Estimated R&R Expenses	\$	387,693
Test Year	\$	227,470
Adjustment	\$	160,223
%		70.44%

*Pro-Forma is actual amount of FY 13 Expense

Schedule HJS-S8
Chemical and Sludge Maintenance Expense

PROVIDENCE WATER
Chemical & Sludge Maintenance Expense

	FY 2012 Test Year	Rate Year Adjustments	Pro-Forma Amount
Chemicals:			
Ferric Sulfate	\$ 1,580,879	\$ 463,121	\$ 2,044,000
Quicklime	621,118	45,763	666,881
Chlorine	139,822	20,178	160,000
Flouride	171,663	31,337	203,000
CO2	58,792	(58,792)	-
Sub-total Chemicals	\$ 2,572,273	\$ 501,607	\$ 3,073,881
Calgon	-	-	-
Sludge Maintenance	552,692	1,147,308	1,700,000
Total Expenses	\$ 3,124,965	\$ 1,648,915	\$ 4,773,881
Test Year			3,124,965
Restricted Fund Balancing			(666,023)
Current Funding Requirement			\$ 2,458,942
Additional Funding Requirement			3,000,000
Rate Year Adjustments Above			1,648,915
Restricted Fund Balancing			(666,023)
Funding Requirement			\$ 685,061
Total Rate Year Adjustment			\$ 2,333,977
Pro-Forma C&S			\$ 5,458,942

Schedule HJS-S8A
Adjustment to Chemical Expense

PROVIDENCE WATER
Adjustment to Chemical Expense
to Reflect Estimated Quantities and Prices

Chemical	Quantity Used FY 2011	Quantity Used FY 2012	Quantity Used Projected FY 2013	Unit Price	CY 14 Projected Expense	TY 12 Expense	Adjustment
Ferric Sulfate	830,283.00	1,113,678.69	1,460,000.00	1.40	\$ 2,044,000	\$ 1,580,879	\$ 463,121
Quicklime	1,997.91	2,838.65	3,139.00	212.45	\$ 666,881	\$ 621,118	\$ 45,763
Chlorine	161.63	173.30	200.00	800.00	\$ 160,000	\$ 139,822	\$ 20,178
Flouride	77,499.00	56,902.83	70,000.00	2.90	\$ 203,000	\$ 171,663	\$ 31,337
CO2	74.91	506	1,000	109.00	\$ -	\$ 58,792	\$ (58,792)
Total Projected Costs					\$ 3,073,881	\$ 2,572,273	\$ 501,607
FY 2012					\$ 2,572,273		
Adjustment to Rate Year Expense					\$ 501,607		

Schedule HJS-S9
Restricted Fund Adjustments

PROVIDENCE WATER						
Debt Service / Capital Funding Requirements						
	Test Year FYE 2012	Test Year Adjustments	Adjusted TY 2012	Rate Year Adjustments	Notes	Pro-Forma Amount CY 2014
Capital Fund						
Western Cranston Fund (WCWDS Fund)	\$ 2,450,000	\$ -	\$ 2,450,000	\$ -		\$ 2,450,000
Infrastructure Replacement Fund	\$ 62,069	\$ -	\$ 62,069	\$ -		\$ 62,069
AMR/Meter Replacement Fund	\$ 16,000,000	\$ -	\$ 16,000,000	\$ 8,000,000	1)	\$ 24,000,000
Equipment/Vehicle Replacement Fund	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -		\$ 1,000,000
	\$ 600,000	\$ -	\$ 600,000	\$ -		\$ 600,000
Sub-total Capital Funds	\$ 20,112,069	\$ -	\$ 20,112,069	\$ 8,000,000		\$ 28,112,069
Insurance Fund						
Chemicals/Sludge Maintenance Fund	\$ 1,948,485	\$ 11,163	\$ 1,959,648	\$ 124,943		\$ 2,084,590
Property Tax Refund Fund	\$ 3,124,965	\$ -	\$ 3,124,965	\$ 2,333,977	2)	\$ 5,458,942
Revenue Reserve Fund	\$ -	\$ -	\$ -	\$ -		\$ -
Scituate Watershed Protection Fund	\$ 1,113,852	\$ -	\$ 1,113,852	\$ 313,846	3)	\$ 1,427,698
	\$ -	\$ -	\$ -	\$ -		\$ -
Sub-total Operational Funds	\$ 6,187,302	\$ 11,163	\$ 6,198,465	\$ 2,772,766		\$ 8,971,231
Total Restricted Funds	\$ 26,299,371	\$ 11,163	\$ 26,310,534	\$ 10,772,766		\$ 37,083,300
Adjusted Test Year						\$ 26,310,534
Total Adjustment						\$ 10,772,766

1) See Paul Gadoury testimony

2) Amount from comparative schedule, adjusted to match restricted funding level from Docket 4061, plus 3 Million additional request

3) Amount from Docket 4061 adjusted upward to 2% of rate year O&M

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9A
Capital Fund

Source of Funds	FY 2013	FY 2014	FY 2015
D4061 (effective 4/27/10)	2,450,000	2,450,000	2,450,000
Add'l funding from new docket effective 1/1/14	-	-	-
Carryover funds from prior year estimated	7,871,212	5,900,050	5,053,242
Total Sources	10,321,212	8,350,050	7,503,242
Less obligated uses of funds:			
RICWFA Debt (ARRA 2009) (P)	233,452	236,234	238,476
RICWFA (ARRA 2009) (I)	7,710	5,574	2,536
Sub-total Debt Service	241,162	241,808	241,012
Cash Funded Projects	4,180,000	3,055,000	2,655,000
Total Uses	4,421,162	3,296,808	2,896,012
End of Year Balance	5,900,050	5,053,242	4,607,230

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9B
Western Cranston Fund (WCWDS Fund)

Source of Funds	FY 2013	FY 2014	FY 2015
D4061 (effective 4/27/10)	62,069	62,069	62,069
Add'l funding from new docket effective 1/1/14	-	-	-
Impact Fees estimated	20,000	20,000	20,000
Carryover funds from prior year estimated	1,657,857	1,568,692	229,602
Total Sources	\$ 1,739,926	\$ 1,650,761	\$ 311,671
Less obligated uses of funds			
RICWFA 2002B (P)	123,252	127,530	131,956
RICWFA 2002 (Pippin Main & WilburPS) (I)	47,981	43,629	39,126
Sub-total Debt Service	\$ 171,233	\$ 171,159	\$ 171,082
Cash Funded Projects	-	1,250,000	-
Total Uses	171,233	1,421,159	171,082
End of Year Balance	\$1,568,692	\$229,602	\$140,589

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9C

Infrastructure Replacement Fund

Source of Funds	FY 2013	FY 2014	FY 2015
D4061 (effective 4/27/10)	16,000,000	16,000,000	16,000,000
Add'l funding from new docket effective 1/1/14	-	4,000,000	8,000,000
New Bond 2013 Est(33 million)	10,000,000	10,000,000	10,000,000
Carryover funds from prior year estimated	\$ 3,818,000	\$2,154,436	\$3,114,457
Total Sources	\$ 29,818,000	\$ 32,154,436	\$ 37,114,457
Less obligated uses of funds:			
RICWFA Debt (1994 \$12M) Refi 2005 (P)	861,000	887,000	915,000
RICWFA (various projects) (I)	69,869	43,117	14,640
RICWFA Debt (Arra) (P)	359,079	390,773	393,485
RICWFA ARRA) (I)	105,828	103,164	99,970
RICWFA \$35M 2008 (P)	1,361,000	1,397,000	1,436,000
RICWFA \$35M 2008 (I)	1,091,787	1,053,926	1,013,759
RICWFA \$33M 2013 (P)	-	1,000	1,000
RICWFA \$33M 2013 (I)	22,864	299,676	491,944
Interest on Line of Credit Century	37,620	-	-
Sub-total Debt Service	3,848,564	3,874,979	3,872,854
Cash Funded Projects **	\$ 23,815,000	\$ 25,165,000	\$ 25,680,000
Total Uses	27,663,564	29,039,979	29,552,854
End of Year Balance	\$2,154,436	\$3,114,457	\$7,561,603

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9D
AMR/Meter Replacement Fund

Source of Funds	FY 2013	FY 2014	FY 2015
D4061 (effective 4/27/10)	1,000,000	1,000,000	1,000,000
Add'l funding from new docket effective 1/1/14	-	-	-
Carryover funds from prior year estimated	2,273,119	2,492,746	1,898,217
Total Sources	\$ 3,273,119	\$ 3,492,746	\$ 2,898,217
Less obligated uses of funds			
RICWFA Debt (ARRA 2009) (P)	380,895	385,435	389,092
RICWFA (ARRA 2009) (I)	12,580	9,094	4,914
Meter Replacement, Test & Repair	386,898	1,200,000	1,200,000
Payment on Line of Credit	-	-	-
Total Uses	\$ 780,373	\$ 1,594,529	\$ 1,594,006
End of Year Balance	\$2,492,746	\$1,898,217	\$1,304,211

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9E
Equipment/Vehicle Replacement Fund

Source of Funds	FY 2013	FY 2014	FY 2015
D4061 (effective 4/27/10)	600,000	600,000	600,000
Add'l funding from new docket effective 1/1/14	-	-	-
Carryover funds from prior year estimated	1,388,272	939,272	604,272
Total Sources	1,988,272	1,539,272	1,204,272
Less obligated uses of funds			
Vehicle and Equipment purchases	540,000	580,000	560,000
Computer Equipment purchases	156,000	150,000	150,000
Office Furniture purchases	25,000	25,000	25,000
Security Equipment	30,000	30,000	30,000
Shop & Plant Equipment	298,000	150,000	200,000
Total Uses	1,049,000	935,000	965,000
End of Year Balance	\$ 939,272	\$ 604,272	\$ 239,272

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9F
Insurance Fund

Source of Funds	FY 2013	FY 2014	FY 2015
D4061 (effective 4/27/10)	1,777,062	1,777,062	1,777,062
Add'l funding from new docket effective 1/1/14	-	153,764	307,528
Carryover funds from prior year estimated	3,273,421	3,041,333	2,910,026
Total Sources	5,050,483	4,972,159	4,994,617
Less obligated uses of funds			
Property & Casualty	1,031,150	1,056,929	1,070,558
Workers Compensation	900,000	922,500	930,000
Injuries & Damages	50,000	54,004	58,007
Safety Supplies & Other	18,000	18,450	18,911
Program Expense	10,000	10,250	10,506
Total Uses	2,009,150	2,062,133	2,087,982
End of Year Balance	\$3,041,333	\$2,910,026	2,906,635

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9G
Chemicals/Sludge Maintenance Fund

Source of Funds	FY 2013	FY 2014	FY 2015
D4061 (effective 4/27/10)	2,458,942	2,458,942	2,458,942
Add'l funding from new docket effective 1/1/14	-	1,500,000	3,000,000
Add'l funding from IFR deferral	1,113,852	556,926	-
Carryover funds from prior year estimated	224,188	(1,092,018)	(1,356,150)
Total Sources	3,796,982	3,423,850	4,102,792
Less obligated uses of funds			
Chemicals	3,189,000	3,080,000	3,080,000
Sludge Maintenance	1,700,000	1,700,000	1,700,000
Total Uses	4,889,000	4,780,000	4,780,000
End of Year Balance	(1,092,018)	(\$1,356,150)	(\$677,208)

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

**Schedule HJS-S9H
Property Tax Refund Fund**

Source of Funds	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
D4061 (effective 4/27/10)			
Add'l funding from new docket effective 1/1/14			
Interest			
Carryover funds from prior year estimated	464,220	439,220	0
Total Sources	464,220	439,220	0
Less obligated uses of funds			
Transfer to Operations	-	439,220	-
Transfer to Operations-Est Legal/Tax fees	25,000	-	-
Total Uses	25,000	439,220	-
End of Year Balance	<u>\$439,220</u>	<u>\$0</u>	<u>\$0</u>

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

**Schedule HJS-S9I
Revenue Reserve Fund**

Source of Funds	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
D4061 (effective 4/27/10)	1,113,852	1,113,852	1,113,852
Add'l funding from new docket effective 1/1/14	-	156,923	313,846
Carryover funds from prior year estimated	3,060,554	4,174,406	5,445,181
Total Sources	4,174,406	5,445,181	6,872,879
Less obligated uses of funds			
Total Uses			
End of Year Balance	\$4,174,406	\$5,445,181	\$6,872,879

Providence Water
Restricted Account Sources and Uses of Funds
Projected FY 2013 - FY 2015

Schedule HJS-S9J
Scituate Watershed Protection Fund

Source of Funds	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
D4061 (effective 4/27/10)		-	-
Add'l funding from new docket effective 1/1/14	-	-	-
Carryover funds from prior year estimated	<u>187,572</u>	-	-
Total Sources	\$ 187,572	\$ -	\$ -
Less obligated uses of funds			
Land deposits & appraisal fees	<u>187,572</u>		
Total Uses	\$ 187,572	\$ -	\$ -
End of Year Balance	\$ -	\$ -	\$ -

Schedule HJS-S10
Revenue Under Existing Rates

Test Year Revenue Under Existing Rates
Rate Year Ending December 31, 2014

Retail Consumption Charges

Residential (HCF)	8,574,863	\$	2.488	\$	21,334,260
Commercial (HCF)	4,381,008	\$	2.390	\$	10,470,609
Industrial (HCF)	191,315	\$	2.346	\$	448,825
Total	13,147,187			\$	32,253,695

Wholesale Consumption Charges

Consumption (HCF)	13,090,687	\$	1.269514		
Gallons (Million)	9,792	\$	1,697.21	\$	16,618,799

	Billing Unit	Units of Service	Current Rates	Service Charge Revenue
Quarterly Service Charges				
5/8"		52,943	\$ 18.34	\$ 3,883,898
3/4"		10,570	\$ 19.47	\$ 823,192
1"		5,059	\$ 22.85	\$ 462,393
1.5"		1,496	\$ 27.39	\$ 163,902
2"		1,492	\$ 39.77	\$ 237,347
3"		81	\$ 131.15	\$ 42,493
4"		18	\$ 164.98	\$ 11,879
6"		20	\$ 243.95	\$ 19,516
8"		22	\$ 334.19	\$ 29,409
10"		1	\$ 415.97	\$ 1,664
12"		-	\$ 497.76	\$ -
Total		71,702		\$ 5,675,692

Monthly Service Charges

5/8"	1	\$	10.82	\$	130
3/4"	0	\$	11.19	\$	-
1"	0	\$	12.32	\$	-
1.5"	2	\$	13.83	\$	332
2"	34	\$	17.97	\$	7,332
3"	13	\$	48.42	\$	7,554

Schedule HJS-S10
Revenue Under Existing Rates

Test Year Revenue Under Existing Rates				
Rate Year Ending December 31, 2014				
4"	7	\$	59.70	\$ 5,015
6"	17	\$	86.02	\$ 17,548
8"	8	\$	116.11	\$ 11,147
10"	0	\$	143.37	\$ -
12"	1	\$	170.63	\$ 2,048
Total	83		\$	51,104
Total Service Charge Revenue				\$ 5,726,796

Quarterly Fire Protection Service Charge (Providence Only)	Units of Service (Providence Only)	Current Rates	Fire Protection Revenue
5/8"	25,266	\$ 3.08	\$ 311,277
3/4"	4,207	\$ 4.62	\$ 77,745
1"	1,998	\$ 11.54	\$ 92,228
1.5"	896	\$ 30.77	\$ 110,280
2"	874	\$ 73.86	\$ 258,215
3"	58	\$ 200.04	\$ 46,409
4"	14	\$ 338.52	\$ 18,957
6"	18	\$ 692.43	\$ 49,855
8"	8	\$ 1,046.34	\$ 33,483
10"	1	\$ 1,600.29	\$ 6,401
12"	-	\$ 2,646.63	\$ -
Total	33,340		\$ 1,004,850

Monthly Fire Protection Service Charge (Providence Only)	Units of Service (Providence Only)	Current Rates	Fire Protection Revenue
5/8"	1	\$ 1.03	\$ 12
3/4"	-	\$ 1.54	\$ -
1"	-	\$ 3.85	\$ -
1.5"	-	\$ 10.26	\$ -

Schedule HJS-S10
Revenue Under Existing Rates

Test Year Revenue Under Existing Rates				
	Rate Year Ending December 31, 2014			
	27	\$	24.62	\$
2"	11	\$	66.68	\$
3"	5	\$	112.84	\$
4"	12	\$	230.81	\$
6"	8	\$	348.78	\$
8"	-	\$	533.43	\$
10"	-	\$	882.21	\$
12"	64			
Total				\$ 90,281

Total Retail FPSC (Providence Only)

\$ 1,095,131

Total Service Charge

\$ 6,821,926

Private Fire Service Charges

3/4"	3	\$	19.67	\$	236
1"	9	\$	23.31	\$	839
1.5"	3	\$	28.70	\$	344
2"	45	\$	42.63	\$	7,673
4"	344	\$	182.72	\$	251,423
6"	1,244	\$	295.45	\$	1,470,159
8"	250	\$	443.93	\$	443,930
10"	4	\$	613.33	\$	9,813
12"	18	\$	816.53	\$	58,790
16"	2	\$	1,340.64	\$	10,725
Total	1,922			\$	2,253,933

Public Fire Service Charges

Hydrants (Excluding Providence)	2829	\$	339.33	\$	959,965
Total Rate Revenues				\$	58,908,318

Schedule HJS-S11
O&M Cost Allocation

Allocation of Operating and Maintenance and City Services Expense
Rate Year Ending December 31, 2014

	Allocation Factor	TITLE	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection	Wholesale
601 Operating Fund										
<i>Source of Supply</i>										
60110	A	Salaries + Wages - Emp	\$ 647,474	\$ 340,365	\$ -	\$ -	\$ -	\$ -	\$ 6,475	\$ 300,634
60120	A	Salaries + Wages - Emp	\$ 488,652	\$ 248,362	\$ -	\$ -	\$ -	\$ -	\$ 4,687	\$ 217,604
60320	A	Sal. + Wages - Officers, Dir	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60410	A	Employee Pension + Ben	\$ 171,529	\$ 90,170	\$ -	\$ -	\$ -	\$ -	\$ 1,715	\$ 79,644
60420	A	Employee Pension + Ben	\$ 191,864	\$ 100,859	\$ -	\$ -	\$ -	\$ -	\$ 1,919	\$ 89,086
61510	A	Purchase Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61610	A	Fuel for Power Purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62010	A	Material + Supplies	\$ 20,167	\$ 10,601	\$ -	\$ -	\$ -	\$ -	\$ 202	\$ 9,364
62020	A	Material + Supplies	\$ 77,959	\$ 40,981	\$ -	\$ -	\$ -	\$ -	\$ 780	\$ 36,198
63110	A	Contractual Services - Engineer	\$ 2,617	\$ 1,376	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ 1,215
63120	A	Contractual Services - Engineer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63310	A	Contract Services - Legal	\$ 19,401	\$ 10,199	\$ -	\$ -	\$ -	\$ -	\$ 194	\$ 9,008
63420	A	Contractual Services - Mgt. Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63510	A	Contractual Services - Other	\$ 446,687	\$ 234,815	\$ -	\$ -	\$ -	\$ -	\$ 4,467	\$ 207,405
63520	A	Contractual Services - Other	\$ 33,797	\$ 17,766	\$ -	\$ -	\$ -	\$ -	\$ 338	\$ 15,693
64210	A	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64220	A	Rental of Equipment	\$ 155	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 72
65010	A	Transportation Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65020	A	Transportation Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67510	A	Misc. Expenses	\$ 73,540	\$ 38,658	\$ -	\$ -	\$ -	\$ -	\$ 735	\$ 34,146
67520	A	Misc. Expenses	\$ 4,840	\$ 2,544	\$ -	\$ -	\$ -	\$ -	\$ 48	\$ 2,247
	Check	Total Source of Supply Expense	\$ 2,158,681	\$ 1,134,779	\$ -	\$ -	\$ -	\$ -	\$ 21,587	\$ 1,002,316
Pumping Expenses										
60123	NO	Salaries + Wages - Emp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60126	NO	Salaries + Wages - Emp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60423	NO	Employee Pension + Ben	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60426	NO	Employee Pension + Ben	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61523	NP	Purchased Power	\$ 828,331	\$ 463,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,734
61623	NP	Fuel for Power Purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62023	NO	Material + Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62026	NO	Material + Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63123	NO	Contractual Services - Engineer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63126	NO	Contractual Services - Engineer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63523	NO	Contractual Services - Other	\$ 12,370	\$ 4,003	\$ 2,886	\$ 541	\$ -	\$ -	\$ -	\$ 4,940
63526	NO	Contractual Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64223	NO	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64226	NO	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65023	NO	Transportation Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67523	NO	Misc. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67526	NO	Misc. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Check	Total Pumping Expenses	\$ 840,701	\$ 467,600	\$ 2,886	\$ 541	\$ -	\$ -	\$ -	\$ 369,674
Water Treatment Expenses										
60130	AA	Salaries + Wages - Emp	\$ 2,155,079	\$ 612,939	\$ 456,122	\$ -	\$ -	\$ -	\$ 21,551	\$ 1,064,467
60140	AA	Salaries + Wages - Emp	\$ 351,502	\$ 99,973	\$ 74,395	\$ -	\$ -	\$ -	\$ 3,515	\$ 173,619
60430	AA	Employee Pension + Ben	\$ 616,830	\$ 175,436	\$ 130,552	\$ -	\$ -	\$ -	\$ 6,168	\$ 304,673
60440	AA	Employee Pension + Ben	\$ 137,253	\$ 39,037	\$ 29,050	\$ -	\$ -	\$ -	\$ 1,373	\$ 67,794
61530	P	Purchase Power	\$ 240,861	\$ 107,534	\$ 24,086	\$ -	\$ -	\$ -	\$ 2,168	\$ 107,072
61630	AA	Fuel for Power Purch	\$ 245,547	\$ 69,837	\$ 51,970	\$ -	\$ -	\$ -	\$ 2,455	\$ 121,284
61830	A	Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62030	AA	Material + Supplies	\$ 132,792	\$ 37,768	\$ 28,105	\$ -	\$ -	\$ -	\$ 1,328	\$ 65,591
62040	AA	Material + Supplies	\$ 71,336	\$ 20,289	\$ 15,098	\$ -	\$ -	\$ -	\$ 713	\$ 35,235
63130	AA	Contractual Services - Engineer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule HJS-S11
O&M Cost Allocation

Allocation of Operating and Maintenance and City Services Expense
Rate Year Ending December 31, 2014

	Allocation Factor	TITLE	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection	Wholesale
63240	AA	Contract Services - Acctg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63430	AA	Contractual Services - Mgt. Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63530	AA	Contractual Services - Other	\$ 150,838	\$ 42,901	\$ 31,925	\$ -	\$ -	\$ -	\$ 1,508	\$ 74,504
63540	AA	Contractual Services - Other	\$ 91,143	\$ 25,923	\$ 19,290	\$ -	\$ -	\$ -	\$ 911	\$ 45,019
64140	AA	Rental Bldg/Real Prop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64230	AA	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64240	AA	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65030	AA	Transportation Exp.	\$ 6,176	\$ 1,757	\$ 1,307	\$ -	\$ -	\$ -	\$ 62	\$ 3,051
65640	AA	Insurance Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65830	AA	Insurance - W/C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65840	AA	Insurance - W/C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66730	AA	Regulatory Com Exp. -Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67530	AA	Misc. Expenses	\$ 102,885	\$ 29,262	\$ 21,776	\$ -	\$ -	\$ -	\$ 1,029	\$ 50,819
67540	AA	Misc. Expenses	\$ 2,156	\$ 613	\$ 456	\$ -	\$ -	\$ -	\$ 22	\$ 1,065
		Total Treatment Expense	\$ 4,304,397	\$ 1,263,269	\$ 884,134	\$ -	\$ -	\$ -	\$ 42,803	\$ 2,114,192
	Check		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Transmission + Dist. Expense:</u>										
60150	HM	Salaries + Wages - Emp	\$ 1,118,479	\$ 344,774	\$ 227,625	\$ 161,762	\$ 274,313	\$ -	\$ 32,898	\$ 77,106
60160	HM	Salaries + Wages - Emp	\$ 2,348,330	\$ 723,879	\$ 477,915	\$ 339,632	\$ 575,941	\$ -	\$ 69,072	\$ 161,890
60250	HM	Payroll Clearing -Emp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60260	HM	Payroll Clearing -Emp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60450	HM	Employee Pension + Ben	\$ 288,037	\$ 159,431	\$ 58,619	\$ 41,658	\$ -	\$ -	\$ 8,472	\$ 19,857
60460	HM	Employee Pension + Ben	\$ 861,385	\$ 476,784	\$ 175,303	\$ 124,580	\$ -	\$ -	\$ 25,336	\$ 59,383
60550	HM	Overhead Rate Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60560	HM	Overhead Rate Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61550	P	Purchase Power	\$ 12,785	\$ 5,708	\$ 1,279	\$ -	\$ -	\$ -	\$ -	\$ -
62050	F	Material + Supplies	\$ 287,025	\$ 99,946	\$ 66,341	\$ 46,642	\$ -	\$ -	\$ 5,740	\$ 5,684
62060	F	Material + Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62560	HM	Inventory Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63150	HM	Contractual Services - Engineer	\$ 418,423	\$ 128,980	\$ 85,154	\$ 60,515	\$ 102,621	\$ -	\$ 12,307	\$ 28,845
63350	HM	Contractual Services - Legal T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63460	C	Contractual Services - Mgt. Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63550	HOC	Contractual Services - Other	\$ 482,656	\$ 167,813	\$ 111,324	\$ 78,360	\$ 2,166	\$ -	\$ 9,573	\$ 113,420
63560	HMC	Contractual Services - Other	\$ 69,164	\$ 21,320	\$ 14,076	\$ 10,003	\$ 16,963	\$ -	\$ 2,034	\$ 4,768
64150	F	Rental Bldg/Real Prop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64160	F	Rental Bldg/Real Prop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64250	F	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64260	F	Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65050	F	Transportation Exp. T&D	\$ 2,923	\$ 1,018	\$ 676	\$ 475	\$ -	\$ -	\$ 58	\$ 696
65850	HM	Insurance W/C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65860	HM	Insurance W/C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65950	HM	Insurance Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66750	F	Regulatory Com Exp - Other T & D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66760	F	Regulatory Com Exp - Other T & D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67550	F	Misc. Expenses	\$ 40,416	\$ 14,073	\$ 9,342	\$ 6,568	\$ -	\$ -	\$ 808	\$ 9,625
67560	F	Misc. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Transmission & Distribution	\$ 5,929,623	\$ 2,143,727	\$ 1,227,652	\$ 870,195	\$ 972,004	\$ -	\$ 166,415	\$ 549,629
	Check		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Customer Accounts Expense:</u>										
60170	D	Salaries + Wages - Emp	\$ 2,046,184	\$ -	\$ -	\$ -	\$ 1,023,092	\$ -	\$ -	\$ -
60270	D	Payroll Clearing -Emp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60470	DY	Employee Pension + Ben	\$ 755,496	\$ 755,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60570	D	Overhead Rate Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61670	D	Fuel for Power Purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62070	D	Material + Supplies	\$ 2,624	\$ -	\$ -	\$ -	\$ 1,312	\$ -	\$ -	\$ -
63370	D	Contractual Services - Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule HJS-S11
O&M Cost Allocation

Allocation of Operating and Maintenance and City Services Expense
Rate Year Ending December 31, 2014

	Allocation Factor	TITLE	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection	Wholesale
63570	D	Contractual Services - Other	\$ 11,679	\$ -	\$ -	-	\$ 5,840	\$ 5,840	\$ -	\$ -
65070	D	Transportation Exp. -CAO	\$ 1,077	\$ -	\$ -	-	\$ 538	\$ 538	\$ -	\$ -
65870	D	Insurance - Other	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
65970	D	Insurance Other	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
67070	D	Bad Debt Expense - CAO	\$ 473,727	\$ -	\$ -	-	\$ 236,863	\$ 236,863	\$ -	\$ -
67570	D	Misc. Expenses	\$ 525,576	\$ -	\$ -	-	\$ 262,788	\$ 262,788	\$ -	\$ -
	Check	Total Customer Accounts	\$ 3,816,363	\$ 755,496	\$ -	-	\$ 1,530,434	\$ 1,530,434	\$ -	\$ -
	Check		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<i>Administrative and General</i>										
60180	Y	Salaries + Wages - Emp	\$ 5,749,306	\$ 1,490,421	\$ 777,879	\$ 315,539	\$ 1,178,940	\$ 643,855	\$ 86,971	\$ 1,255,701
60280	Y	Payroll Clearing -Emp	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
60380	YY	Salaries + wages - Officers, Dir.	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
60480	Z	Employee Pension + Ben	\$ 4,685,879	\$ 1,584,391	\$ 581,187	\$ 239,309	\$ 687,759	\$ 420,617	\$ 63,433	\$ 1,109,184
60580	Z	Overhead Rate Applied	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
61580	Z	Purchase Power	\$ 121,238	\$ 40,993	\$ 15,037	\$ 6,192	\$ 17,794	\$ 10,883	\$ 1,641	\$ 28,698
61680	Z	Fuel for Power Purch	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
62080	Z	Material + Supplies	\$ 548,550	\$ 185,476	\$ 68,036	\$ 28,015	\$ 80,512	\$ 49,239	\$ 7,426	\$ 129,846
63180	Y	Contractual Services - Engineer	\$ 48,148	\$ 12,482	\$ 6,514	\$ 2,643	\$ 9,873	\$ 5,392	\$ 728	\$ 10,516
63280	Y	Contract Services - Acctg	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
63380	Y	Contractual Services - Legal	\$ 54,083	\$ 14,020	\$ 7,317	\$ 2,968	\$ 11,090	\$ 6,057	\$ 818	\$ 11,812
63480	Y	Contractual Services - Mgt. Fees	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
63580	Y	Contractual Services - Other	\$ 1,094,263	\$ 283,671	\$ 148,053	\$ 60,056	\$ 224,387	\$ 122,545	\$ 16,553	\$ 238,997
64180	Z	Rental Buildg/Real Prop	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
64280	Z	Rental of Equipment	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
65080	Z	Transportation Exp.	\$ 6,797	\$ 2,298	\$ 843	\$ 347	\$ 998	\$ 610	\$ 92	\$ 1,609
65780	Y	Ins. Gen. Liability	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
65880	Y	Insurance - W/C	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
65980	Y	Insurance Other	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
66080	Z	Advertising Expense	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
66680	Com Z	Reg Com Exp - Amort of Rate Case	\$ 387,692	\$ 191,502	\$ 70,247	\$ 28,925	\$ -	\$ -	\$ 5,248	\$ 91,770
66780	Com Z	Regulatory Com Exp. -Other	\$ 381,270	\$ 128,915	\$ 47,289	\$ 19,472	\$ 55,960	\$ 34,224	\$ 5,161	\$ 90,250
67580	Z	Misc. Expenses	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
	Check	Total Administration + General	\$ 13,077,227	\$ 3,934,169	\$ 1,722,403	\$ 703,465	\$ 2,267,313	\$ 1,293,422	\$ 188,072	\$ 2,968,382
	Check		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
	Check	Total Operation & Maintenance	\$ 30,126,993	\$ 9,699,040	\$ 3,837,075	\$ 1,574,201	\$ 4,769,751	\$ 2,823,856	\$ 418,878	\$ 7,004,193
	Check		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<i>857 Insurance Fund</i>										
65840	YY	Insurance W/C - WTM	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
65870	YY	Insurance W/C - CAO	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
62080	Z	Materials + Supplies - A&GO	\$ 18,724	\$ 6,331	\$ 2,322	\$ 956	\$ 2,748	\$ 1,681	\$ 253	\$ 4,432
63180	Y	Contractual Services-Engineer	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
63380	Com Z	Contract Services - Legal A&GO	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
63580	Com Y	Contract Services - Other A&GO	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
	YY	Injuries and Damages	\$ 58,005	\$ 33,427	\$ 7,848	\$ 3,183	\$ -	\$ -	\$ 877	\$ 12,669
65780	Com Z	Ins. Gen. Liability	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
65980	Z	Insurance-Other A&GO	\$ 1,070,516	\$ 361,963	\$ 132,775	\$ 54,672	\$ 157,122	\$ 96,092	\$ 14,492	\$ 253,399
65880	YY	Insurance - W/C	\$ 929,740	\$ 535,792	\$ 125,794	\$ 51,027	\$ -	\$ -	\$ 14,064	\$ 203,064
67070	Com Z	Bad Debt Expense-CAO	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
67580	Z	Misc. Expense	\$ 7,606	\$ 2,572	\$ 943	\$ 388	\$ 1,116	\$ 683	\$ 103	\$ 1,800
	Com Z	Funding Requirement	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
	Check	Total Insurance Fund	\$ 2,084,590	\$ 940,084	\$ 269,683	\$ 110,227	\$ 160,987	\$ 98,456	\$ 29,790	\$ 475,364

Schedule HJS-S11
O&M Cost Allocation

Allocation of Operating and Maintenance and City Services Expense
Rate Year Ending December 31, 2014

TITLE	Allocation Factor	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection	Wholesale
878 Chemical and Sludge Maintenance Fund									
61830 Chemicals - WTO	A	\$ 3,073,881	\$ 1,615,882	-	-	-	-	\$ 30,739	\$ 1,427,260
62030 Materials + Supplies WTO	A	-	-	-	-	-	-	-	-
62050 Materials + Supplies T&DO	A	-	-	-	-	-	-	-	-
63540 Contract Services - Other WTM	A	\$ 1,700,000	\$ 893,659	-	-	-	-	\$ 17,000	\$ 789,341
Funding Requirement	A	\$ 685,061	\$ 360,124	-	-	-	-	\$ 6,851	\$ 318,087
Total Chemical and Sludge Maintenance Fund	Check	\$ 5,458,942	\$ 2,869,665	-	-	-	-	\$ 54,589	\$ 2,534,688
Total Operating and Maintenance Expense	Check	\$ 37,670,525	\$ 13,508,789	\$ 4,106,757	\$ 1,684,428	\$ 4,930,738	\$ 2,922,311	\$ 503,257	\$ 10,014,245
Less Capital Reimbursement	X4	\$ (798,115)	\$ (326,945)	\$ (143,428)	\$ (48,049)	\$ (34,021)	-	\$ (4,190)	\$ (241,483)
Net Operating and Maintenance Expense		\$ 36,872,410	\$ 13,181,844	\$ 3,963,329	\$ 1,636,379	\$ 4,896,717	\$ 2,922,311	\$ 499,067	\$ 9,772,762
City Services Cost	Z	\$ 839,167	\$ 283,739	\$ 104,081	\$ 42,856	\$ 123,167	\$ 75,326	\$ 11,360	\$ 198,637
New Meters	C	\$ 38,443	-	-	-	-	-	-	-
Lost or Stolen Meters	C	\$ 41,676	-	-	-	\$ 38,443	-	-	-
Abandonment	A	\$ 225	\$ 118	-	-	\$ 41,676	-	-	-
Admin Fee from NBC	D	\$ 25,000	-	-	-	-	\$ 12,500	\$ 2	\$ 104
Misc. Accounts	A	\$ 15,594	\$ 8,198	-	-	-	-	-	-
Narragansett Shut-Off	D	\$ 6,634	-	-	-	\$ 3,317	\$ 3,317	\$ 156	\$ 7,241
Narragansett Shut-Off	D	\$ 37,911	-	-	-	\$ 18,956	\$ 18,956	-	-
Road Restoration	TD	\$ 31,572	\$ 14,819	\$ 9,837	\$ 6,916	-	-	-	-
Shut Off Service Charge	D	-	-	-	-	-	-	-	-
Shut Off For Seasonal	D	\$ 1,408	-	-	-	\$ 704	\$ 704	-	-
Shut Off Service Charge	D	\$ 127,232	-	-	-	\$ 63,616	\$ 63,616	-	-
Subpoena	A	\$ 11	\$ 6	-	-	-	-	\$ 0	\$ 5
Title Search Charge	D	\$ 20,538	-	-	-	\$ 10,269	\$ 10,269	-	-
\$ Transaction at Closing	A	\$ 279	\$ 147	-	-	-	-	\$ 3	\$ 130
Turn On Meter	C	\$ 86,086	-	-	-	\$ 86,086	-	-	-
Scrap Meter Fees Garbage Pick-Up	C	\$ 42,330	-	-	-	\$ 42,330	-	-	-
Other Misc.	A	\$ 4,633	\$ 2,435	-	-	-	-	\$ 46	\$ 2,151
Rental Income	Z	\$ 1,200	\$ 406	\$ 149	\$ 61	\$ 176	\$ 108	\$ 16	\$ 284
Interest on Delinquent Accounts	RR	\$ 472,048	\$ 267,263	\$ 86,208	\$ 32,078	\$ 58,364	\$ 28,136	-	-
Forest Product Sales	A	\$ 28,809	\$ 15,144	-	-	-	-	\$ 288	\$ 13,377
Bad Checks	A	\$ 6,180	\$ 3,249	-	-	-	-	\$ 62	\$ 2,869
Federal Grants	A	-	-	-	-	-	-	-	-
Net Loss Disposal Fixed Assets	A	\$ 1,145	\$ 602	-	-	-	-	\$ 11	\$ 531
Misc. Revenue Water Lien	A	\$ 867	\$ 456	-	-	-	-	\$ 9	\$ 403
State 1 Surcharge	A	\$ 189,348	\$ 99,537	-	-	-	-	\$ 1,893	\$ 87,918
Less: Miscellaneous Revenues		\$ 1,179,169	\$ 412,379	\$ 96,193	\$ 39,055	\$ 376,437	\$ 137,605	\$ 2,487	\$ 115,013

Schedule HJS-S12
Capital Cost Allocation

Allocation of Capital Costs
Rate Year Ending December 31, 2014

	Allocation Factor	Adjusted Test Year	Rate Year Adjustments	Pro Forma Rate Year	Base	Maximum Day	Maximum Hour	Meters	Billing & Collection	Fire Protection	Wholesale
Capital Fund	K2			\$ 2,450,000	884,800	387,650	129,315	159,301	-	118,541	770,393
Western Cranston Fund (WCWDS Fund)	TD			\$ 62,069	29,134	19,338	13,596	-	-	-	-
Infrastructure Replacement Fund	K1			\$ 24,000,000	10,385,390	4,550,066	1,517,840	-	-	-	7,546,704
AMR/Meter Replacement Fund	C			\$ 1,000,000	-	-	-	1,000,000	-	-	-
Equipment Replacement	K2			\$ 600,000	216,686	94,935	31,669	39,012	-	29,031	188,668
				\$ 28,112,069	\$ 11,516,010	\$ 5,051,990	\$ 1,692,420	\$ 1,198,313	\$ -	\$ 147,572	\$ 8,505,764
				\$ -	-	-	-	-	-	-	-

Schedule HJS-S13
Property Tax Allocation

Allocation of Property Taxes
Rate Year Ending December 31, 2014

	Allocation Factor	Pro Forma Rate Year	Base	Maximum Day	Maximum Hour	Meters	Billing & Collection	Fire Protection	Wholesale
Scituate	A	\$ 5,845,871	3,073,066	-	-	-	-	58,459	2,714,346
Foster	A	\$ 325,341	171,026	-	-	-	-	3,253	151,062
North Providence	F	\$ 282,789	98,471	65,362	45,954	-	-	5,656	67,347
Johnston	A	\$ 95,596	50,253	-	-	-	-	956	44,387
Cranston	A	\$ 125,807	66,135	-	-	-	-	1,258	58,415
Glocester	A	\$ 56,793	29,855	-	-	-	-	568	26,370
West Warwick	A	\$ 3,990	2,097	-	-	-	-	40	1,853
West Glocester Fire	A	\$ 3,933	2,068	-	-	-	-	39	1,826
Harmony Fire District	A	\$ 174	91	-	-	-	-	2	81
Chepachet Fire District	A	\$ 141	74	-	-	-	-	1	66
Warwick	A	\$ -	-	-	-	-	-	-	-
		\$ 6,740,435	\$ 3,493,136	\$ 65,362	\$ 45,954	\$ -	\$ -	\$ 70,232	\$ 3,065,751

Schedule HJS-S14
Allocations Legend

Allocation Factor Legend

Allocation	Description	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection	Wholesale
A	1% allocated to fire protection, remainder allocated to base and wholesale based on consumption	52.57%	0.00%	0.00%	0.00%	0.00%	1.00%	46.43%
AA	1% allocated to fire protection, remainder allocated to base, maximum day, and wholesale based on consumption	28.44%	21.16%	0.00%	0.00%	0.00%	1.00%	49.39%
C	100% to Meters & Services				100.00%			
Com Y	Allocated Based on Methodology in Docket # 2048, Y - Labor Reallocated from Meters and Billing	44.21%	23.07%	9.36%	0.00%	0.00%	1.51%	21.84%
Com Z	Allocated Based on Methodology in Docket # 2048, Z - O&M Reallocated from Meters and Billing	49.40%	18.12%	7.46%	0.00%	0.00%	1.35%	23.67%
Cran	Cranston Taxes, 16% Allocator F, 84% Allocator A	49.73%	3.70%	2.60%	0.00%	0.00%	1.16%	42.81%
D	50% to Billing and Collections, 50% to Meters and Services				50.00%	50.00%		
F	2% to Fire, Allocated to Base & Wholesale by Proportion of T&D Pipe in Inch Miles, Retail to Base, Max Day	34.82%	23.11%	16.25%	0.00%	0.00%	2.00%	23.82%
FP	100% Fire Protection						100.00%	0.00%
HM	T&D Maintenance Based on FY 2004 - FY 2006 Activities	30.83%	20.35%	14.46%	24.53%	0.00%	2.94%	6.89%
HMV	Reallocation from Billing and Collections and Meters and Services to Base of HM	55.35%	20.35%	14.46%			2.94%	6.89%
HMC	T&D Contract Maintenance Based on FY 2012 Activities	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
HOC	T&D Contract Operations based on FY 2012 activities	34.77%	23.06%	16.24%	0.45%	0.00%	1.98%	23.50%
K1	Allocated Based on Original Plant Investment less Land, Meters and Fire Reallocated to Retail	43.27%	18.96%	6.32%	0.00%	0.00%	0.00%	31.44%
K2	Allocated Based on Original Plant Investment less Land	36.11%	15.82%	5.28%	6.50%	0.00%	4.84%	31.44%
L	Based on Allocation of other Transmission & Distribution Plant except Services & Meters	34.34%	23.86%	9.87%	0.00%	0.00%	9.02%	22.91%
N	Allocation of Pumping Investment and Expenses	45.18%	8.90%	1.67%				44.24%
NO	Allocation of Pumping and Investment Expenses Excluding Raw Water	32.36%	23.33%	4.37%				39.94%
NP	Allocation Factor NO with Maximum Day and Maximum Hour reallocated to base	55.97%	0.00%	0.00%				44.03%
P	10% allocated to maximum day, 90% allocated based on A	44.65%	10.00%	0.00%	0.00%	0.00%	0.90%	44.45%
RR	Retail Revenue				0.00%	0.00%	0.00%	0.00%
T	Allocation of all Non-General Plant	56.62%	18.26%	6.80%	12.36%	5.96%	0.00%	32.65%
TD	Allocation of Base, Max Day and Max Hour of Retail only	37.46%	14.54%	4.86%	5.95%	0.00%	4.54%	0.00%
X1	Allocation within a Particular Group Based on the Relationship between all Other Items in the Group	46.94%	31.16%	21.91%	0.00%	0.00%	0.00%	0.00%
X2	Allocation within a Particular Group Based on the Relationship between all Other Items in the Group	29.70%	19.61%	13.94%	25.39%	0.00%	3.63%	7.73%
X4	Allocation within a Particular Group Based on the Relationship between all Other Items in the Group	34.34%	22.67%	16.11%	4.08%	0.00%	1.85%	20.95%
Y	Based on Labor related O&M Expenses.	40.96%	17.97%	6.02%	4.26%	0.00%	0.52%	30.26%
YY	Reallocation from Billing and Collections and Meters and Services to base of YY	25.92%	13.53%	5.45%	20.51%	11.20%	1.51%	21.84%
Z	Based on Total O&M expenses, except for Administrative & General	57.63%	13.53%	5.49%			1.51%	21.84%
DY	Allocation Factor D with Meters and Services, Billing and Collection Reallocated to Base	33.81%	12.40%	5.11%	14.68%	8.98%	1.35%	23.67%
		100.00%						

Schedule HJS-S15
Summary of Cost Allocations

Summary of Costs to be Recovered Through Rates
Rate Year Ending December 31, 2014

	Total	Base	Maximum Day	Maximum Hour	Meters	Billing & Collection	Fire Protection	Wholesale
Net Operations and Maintenance Expense								
Capital Expense	\$ 36,872,410	13,181,844	3,963,329	1,636,379	4,896,717	2,922,311	499,067	9,772,762
City Services Expense	\$ 28,112,069	\$ 11,516,010	\$ 5,051,990	\$ 1,692,420	\$ 1,198,313	\$ -	\$ 147,572	\$ 8,505,764
Property Taxes Expense	\$ 839,167	\$ 283,739	\$ 104,081	\$ 42,856	\$ 123,167	\$ 75,326	\$ 11,360	\$ 198,637
	\$ 6,740,435	\$ 3,493,136	\$ 65,362	\$ 45,954	\$ -	\$ -	\$ 70,232	\$ 3,065,751
Total Expenses Allocated	72,564,081	28,474,729	9,184,762	3,417,610	6,218,197	2,997,637	728,232	21,542,915
Less: Miscellaneous Revenues	\$ (1,179,169.01)	\$ (412,379.15)	\$ (96,193.27)	\$ (39,054.68)	\$ (376,436.73)	\$ (137,605.01)	\$ (2,487.16)	\$ (115,013.00)
Plus: Net Operating Revenue Allowance	\$2,141,547.35	\$841,870.49	\$272,657.05	\$101,356.65	\$175,252.82	\$85,800.97	\$21,772.33	\$642,837.05
Net Revenue Requirement	73,526,459	28,904,220	9,361,225	3,479,912	6,017,013	2,945,833	747,517	22,070,739

Schedule HJS-S16
Units of Service

Units of Service Rate Year Ending December 31, 2014									
Base		Maximum Day			Maximum Hour			Equivalent	
Annual Use (HCF)	Average Rate (HCF/Day)	Demand Factor	Total Capacity (HCF/Day)	Extra Capacity (HCF/Day)	Demand Factor	Total Capacity (HCF/Day)	Extra Capacity (HCF/Day)	Meters & Services (Equivalent Meters)	Bills
366									
Retail									
Residential	8,574,863	1.7	39,829	16,400	2.2	51,543	11,714.29		
Commercial	4,381,008	1.6	19,152	7,182	2	23,940	4,787.99		
Industrial	191,315	1.5	784	261	2	1,045	261.36		
Fire Protection			2888	2888		11551	8663		
Total Retail	13,147,187		62,652	26,731		88,079	25,427	121,271.95	295,492
Wholesale									
Wholesale	13,090,687	1.7	60,804	25,037	2.15	76898.85	16,095		
Total	26,237,874		123,456.07	51,767.89		164,977.92	41,521.85	121,271.95	295,492.00

Schedule HJS-S17
Unit Cost of Service

	Unit Costs						
	Rate Year Ending December 31, 2014						
	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection
Retail Units of Service							
Number							
Units							
		Ccf	Ccf/Day	Ccf/Day	Equiv. Meters	Bills	Hydrants
			26,731	25,427	121,272	295,492	6,048
O&M Expense							
Retail							
Retail Unit Cost (\$/Unit)	26,816,557	13,152,549	3,983,150	1,645,244	4,655,889	2,868,248	511,478
		\$1.00	\$149.01	\$64.71	\$38.39	\$9.71	\$84.57
Wholesale O&M Expense	9,947,481						
Capital Expense							
Retail Capital Expense							
Retail Cost (\$/Unit)	\$ 20,194,494	\$ 11,861,490	\$ 5,203,549	\$ 1,743,193	\$ 1,234,263	\$ -	\$ 151,999
		\$0.90	\$194.66	\$68.56	\$10.18	\$0.00	\$25.13
Wholesale Capital Expense	8,760,937						
City Services Expense							
Retail City Services Expense							
Retail Cost (\$/Unit)	\$ 659,746	\$ 292,252	\$ 107,204	\$ 44,142	\$ 126,862	\$ 77,586	\$ 11,701
		\$0.02	\$4.01	\$1.74	\$1.05	\$0.26	\$1.93
Wholesale City Services Expense	204,596						
Property Tax Expense							
Retail Property Tax Expense							
Retail Cost (\$/Unit)	\$ 3,784,924	\$ 3,597,930	\$ 67,323	\$ 47,333	\$ -	\$ -	\$ 72,339
		\$0.27	\$2.52	\$1.86	\$0.00	\$0.00	\$11.96
Wholesale Property Tax Expense	3,157,723						
Total Unit Cost of Service							
Retail Cost of Service	\$ 51,455,720	\$ 28,904,220	\$ 9,361,225	\$ 3,479,912	\$ 6,017,013	\$ 2,945,833	\$ 747,517
Retail Total Unit Cost (\$/Unit)		\$2.20	\$350.20	\$136.86	\$49.62	\$9.97	\$123.60
Wholesale Cost of Service	22,070,739		-	-	-	-	-
Total Cost of Service	\$ 73,526,459						

Schedule HJS-S18
Cost Distribution to Customer Class

Allocated Costs by Customer Class							
Rate Year Ending December 31, 2014							
	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection
Total Retail Units of Service	13,622,156	13,147,187	26,731	25,427	121,272	295,492	6,048
Total Retail Cost of Service	\$ 51,455,720	\$ 28,904,220	\$ 9,361,225	\$ 3,479,912	\$ 6,017,013	\$ 2,945,833	\$ 747,517
Retail							
Unit Cost of Service (\$/Unit)		\$2.20	\$350.20	\$136.86	\$49.62	\$9.97	\$123.60
Retail Service:							
Residential Volume Charge							
Units of Service - HCF		8,574,863	16400.01205	11,714.29			
Allocation Cost of Service - \$	26,198,435	18,851,922	5,743,291	1,603,222			
Consumption Rate - \$/HCF	\$3.055						
Commercial Volume Charge							
Units of Service - HCF		4,381,008	7181.980557	4,787.99			
Allocation Cost of Service - \$	12,802,108	9,631,690	2,515,133	655,285			
Consumption Rate - \$/HCF	\$2.922						
Industrial Volume Charge							
Units of Service - HCF		191,315	261.3592577	261.36			
Allocation Cost of Service - \$	547,906	420,608	91,528	35,770			
Consumption Rate - \$/HCF	\$2.864						
Retail Service Charge							
Units of Service					81,886.15	287,804	
Allocation Cost of Service	\$6,932,042				\$4,062,852.62	\$2,869,189.68	
Fire Protection Service							
Units of Service			2,888	8,663	39,386	7,688	6,048
Allocation Cost of Service	\$4,975,230		\$1,011,273.90	\$1,185,634.67	\$1,954,160.76	\$76,643.58	\$747,516.68
Total Retail Allocated Cost of Service	51,455,720	28,904,220.12	9,361,225.45	3,479,911.53	6,017,013.38	2,945,833.26	747,516.68
Sumcheck	-	-	-	-	-	-	-
Wholesale							
Wholesale:							
Units of Service		13,090,687					
Allocation Cost of Service	\$ 22,070,739	\$ 22,070,739					
Consumption Rate		1.685988					
Total System Allocated Cost of Service	73,526,459						

Schedule HJS-S19
Proposed Rates and Impacts

Proposed Rates and Impacts
Rate Year Ending December 31, 2014

Billing Unit	Current Units of Service	Proposed Units of Service	Proposed Retail Service Charge	Retail Service Charge Revenues	Current Rates	% Change
Quarterly Service Charges						
5/8"	52,943	-	\$ -	-	\$ 18.34	
3/4"	10,570	-	\$ -	-	\$ 19.47	
1"	5,059	-	\$ -	-	\$ 22.85	
1.5"	1,496	-	\$ -	-	\$ 27.39	
2"	1,492	-	\$ -	-	\$ 39.77	
3"	81	-	\$ -	-	\$ 131.15	
4"	18	-	\$ -	-	\$ 164.98	
6"	20	-	\$ -	-	\$ 243.95	
8"	22	-	\$ -	-	\$ 334.19	
10"	1	-	\$ -	-	\$ 415.97	
12"	-	-	\$ -	-	\$ 497.76	
Total	71,702	-	\$ -	-		

Monthly Service Charges						
5/8"	1	52,944	\$ 7.47	4,745,900.16	\$ 10.82	-30.96%
3/4"	-	10,570	\$ 7.88	999,499.20	\$ 11.19	-29.58%
1"	-	5,059	\$ 9.12	553,656.96	\$ 12.32	-25.97%
1.5"	2	1,498	\$ 10.78	193,781.28	\$ 13.83	-22.05%
2"	34	1,526	\$ 15.33	280,722.96	\$ 17.97	-14.69%
3"	13	94	\$ 48.82	55,068.96	\$ 48.42	0.83%
4"	7	25	\$ 61.22	18,366.00	\$ 59.70	2.55%
6"	17	37	\$ 90.16	40,031.04	\$ 86.02	4.81%
8"	8	30	\$ 123.24	44,366.40	\$ 116.11	6.14%
10"	-	1	\$ 153.22	1,838.64	\$ 143.37	6.87%
12"	1	1	\$ 183.19	2,198.28	\$ 170.63	7.36%
Total	83	71,785		6,935,429.88		
Total Retail Service Charge Revenue					\$ 5,726,796	21.10%

Billing Unit	Current Units of Service	Proposed Units of Service	Proposed Fire Service Charge	Fire Service Charge Revenues	Current Rates	% Change
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Quarterly Service Charges

Schedule HJS-S19
Proposed Rates and Impacts

Proposed Rates and Impacts
Rate Year Ending December 31, 2014

5/8"	25,266	-	\$	-	\$	3.08
3/4"	4,207	-	\$	-	\$	4.62
1"	1,998	-	\$	-	\$	11.54
1.5"	896	-	\$	-	\$	30.77
2"	874	-	\$	-	\$	73.86
3"	58	-	\$	-	\$	200.04
4"	14	-	\$	-	\$	338.52
6"	18	-	\$	-	\$	692.43
8"	8	-	\$	-	\$	1,046.34
10"	1	-	\$	-	\$	1,600.29
12"	-	-	\$	-	\$	2,646.63
Total	33,340	-	\$	-	\$	

Monthly Service Charges

5/8"	1	25,267	\$	1.20	\$	363,844.80	1.03	16.50%
3/4"	-	4,207	\$	1.79	\$	90,366.36	1.54	16.23%
1"	-	1,998	\$	4.47	\$	107,172.72	3.85	16.10%
1.5"	-	896	\$	11.91	\$	128,056.32	10.26	16.08%
2"	27	901	\$	28.59	\$	309,115.08	24.62	16.13%
3"	11	69	\$	77.42	\$	64,103.76	66.68	16.11%
4"	5	19	\$	131.01	\$	29,870.28	112.84	16.10%
6"	12	30	\$	267.97	\$	96,469.20	230.81	16.10%
8"	8	16	\$	404.93	\$	77,746.56	348.78	16.10%
10"	-	1	\$	619.29	\$	7,431.48	533.43	16.10%
12"	-	-	\$	1,024.22	\$	-	882.21	16.10%
Total	64	33,404	\$		\$	1,274,176.56		

Total Retail Fire Protection Service Charge Revenue

\$	1,095,130.72	16%
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Total Retail Service Charge Revenue

\$	6,821,926.32	20.34%
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Retail Consumption Charges

Residential (HCF)	8,574,863	\$	3.055	\$	26,196,207.82	2.488	22.79%
Commercial (HCF)	4,381,008	\$	2.922	\$	12,801,305.79	2.390	22.26%
Industrial (HCF)	191,315	\$	2.864	\$	547,926.09	2.346	22.08%
Total	13,147,187	\$		\$	39,545,439.70		22.61%

Schedule HJS-S19
Proposed Rates and Impacts

Proposed Rates and Impacts
Rate Year Ending December 31, 2014

Wholesale Charges

<i>Volume Charge</i>					
Consumption (HCF)	13,090,687	\$	1,685,988	22,070,741.70	\$ 16,618,799
Consumption (MGD)	9,792	\$	2,253.99		

32.81%

Total Consumption Charge Revenue

26.08%

Private Fire Service Charges

	Current Units of Service	Proposed Units of Service	Proposed Monthly Pvt. Fire Charge	Private Fire Charge Revenues	Current Quarterly Pvt. Fire Charge
3/4"	3	3	\$7.97	286.92	\$ 19.67
1"	9	9	\$9.32	1,006.56	\$ 23.31
1-1/2"	3	3	\$11.36	408.96	\$ 28.70
2"	45	45	\$16.58	8,953.20	\$ 42.63
4"	344	344	\$69.00	284,832.00	\$ 182.72
6"	1,244	1,244	\$112.76	1,683,281.28	\$ 295.45
8"	250	250	\$171.40	514,200.00	\$ 443.93
10"	4	4	\$239.84	11,512.32	\$ 613.33
12"	18	18	\$323.11	69,791.76	\$ 816.53
16"	2	2	\$541.33	12,991.92	\$ 1,340.64

Total

14.79%

Public Fire Service Charges

	Proposed Rate	Revenue	Cu Revenue Rate	% Change
Hydrants				
		\$394.86	\$ 1,117,058.94	16.36%

Total Fire Protection Charge Revenue

15.26%

Miscellaneous Revenues

	\$	(1,179,169.01)	\$	(1,179,169.01)
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Total Revenues

24.82%

24.33%

Schedule HJS-S20
Comparison of Revenues by Customer Class

Comparison of Revenues by Customer Class
Rate Year Ending December 31, 2014

	Existing Rates	Proposed Rates	% Change
Retail			
Monthly Service Charge	\$ 5,726,796	\$ 6,935,430	21.1%
Periodic FPSC	\$ 1,095,131	\$ 1,274,177	16.3%
Volume Charge			
Residential	\$ 21,334,260	\$ 26,196,208	22.8%
Commercial	\$ 10,470,609	\$ 12,801,306	22.3%
Industrial	\$ 448,825	\$ 547,926	22.1%
Total Retail	\$ 39,075,621	\$ 47,755,046	22.2%
Wholesale			
East Providence	\$ 2,631,630	\$ 3,494,957	32.8%
East Smithfield	\$ 383,983	\$ 509,952	32.8%
Greenville	\$ 564,058	\$ 749,102	32.8%
Kent County	\$ 3,422,781	\$ 4,545,652	32.8%
Smithfield	\$ 539,873	\$ 716,983	32.8%
Warwick	\$ 5,607,683	\$ 7,447,327	32.8%
Lincoln	\$ 1,309,845	\$ 1,739,550	32.8%
Johnston	\$ 356,311	\$ 473,201	32.8%
Bristol County	\$ 1,802,646	\$ 2,394,018	32.8%
Total Wholesale	\$ 16,618,811	\$ 22,070,742	32.8%
Fire Protection			
Private Fire Protection	\$ 2,253,933	\$ 2,587,265	14.8%
Public Fire Protection	\$ 959,965	\$ 1,117,059	16.4%
Total Fire Protection	\$ 3,213,898	\$ 3,704,324	15.3%
Total Rate Revenues	\$ 58,908,330	\$ 73,530,112	24.8%
Miscellaneous Revenues	\$ (1,179,169)	\$ (1,179,169)	
Total Revenues	\$ 60,087,499	\$ 74,709,281	24.33%

Schedule HJS-S21
Typical Bill Comparison

Comparison of Typical Annual Charges
Rate Year Ending December 31, 2014

	Proposed Rates	Existing Rates	% Change
Residential - (5/8" Meter, 100 HCF)			
Service Charge*	\$ 89.64	\$ 73.36	22.2%
Volume Charge	\$ 305.50	\$ 248.80	22.8%
Total	\$ 395.14	\$ 322.16	22.7%
Commercial - (2" Meter, 2,000 HCF)			
Service Charge*	\$ 183.96	\$ 159.08	15.6%
Volume Charge	\$ 5,844.00	\$ 4,780.00	22.3%
Total	\$ 6,027.96	\$ 4,939.08	22.0%
Industrial - (6" Meter, 10,000 HCF)			
Service Charge *	\$ 1,081.92	\$ 975.80	10.9%
Volume Charge	\$ 28,640.00	\$ 23,460.00	22.1%
Total	\$ 29,721.92	\$ 24,435.80	21.6%

*Existing rates based on Quarterly billing, proposed based on Monthly Billing, for Wholesale Impacts see HJS-20

Schedule HJS-S22
Revenue Proof

Revenue Proof
Rate Year Ending December 31, 2014

Net Operations & Maintenance Expense		
Capital Expense	\$	36,872,410
City Services Expense	\$	28,112,069
Property Taxes Expense	\$	839,167
	\$	6,740,435
Total Expenses Allocated	\$	72,564,081
plus: Net Operating Revenue	\$	2,141,547
Net Revenue Requirement	\$	74,705,628
Retail		
Monthly Service Charge	\$	6,935,430
Retail FPSC	\$	1,274,177
Volume Charge		
Residential	\$	26,196,208
Commercial	\$	12,801,306
Industrial	\$	547,926
Total Retail	\$	47,755,046
Wholesale		
East Providence	\$	3,494,957
East Smithfield	\$	509,952
Greenville	\$	749,102
Kent County	\$	4,545,652
Smithfield	\$	716,983
Warwick	\$	7,447,327
Lincoln	\$	1,739,550
Johnston	\$	473,201
Bristol County	\$	2,394,018
Total Wholesale	\$	22,070,742
Fire Protection		
Private Fire Protection	\$	2,587,265
Public Fire Protection	\$	1,117,059
Total Fire Protection	\$	3,704,324
Total Rate Revenues	\$	73,530,112
Miscellaneous Revenues	\$	1,179,169
Total Revenues	\$	74,709,281
Total Surplus / (Deficit)	\$	3,653

Note: Surplus due rounding

**Schedule HJS-S23
Projected Volumes**

Calculation of Rate Year Sales Volumes
Rate Year Ending December 31, 2014
(Volumes in HCF)

	FY 2009	FY 2010	FY 2011	FY 2012	Four Year Average	Adjustments	Pro Forma Rate Year
Retail							
Residential	9,201,454	8,482,954	8,754,316	8,487,320	8,731,511	(156,648)	8,574,863
% Change from previous			-14.11%	-3.05%			
Commercial	4,636,996	4,465,417	4,284,895	4,392,712	4,445,005	(63,997)	4,381,008
Industrial	198,132	190,880	181,838	201,227	193,019	(1,704)	191,315
Sub-total Retail	14,036,582	13,139,251	13,221,050	13,081,259	13,369,535	(222,349)	13,147,187
Wholesale							
East Providence	2,034,591	2,024,316	2,217,299	2,015,566	2,072,943	-	2,072,943
East Smithfield	318,002	300,103	311,937	279,817	302,465	-	302,465
Greenville	459,960	423,935	450,932	442,414	444,310	-	444,310
Kent County	2,663,178	2,602,627	2,717,984	2,800,752	2,696,135	-	2,696,135
Smithfield	454,602	394,162	413,570	438,706	425,260	-	425,260
Warwick	4,674,254	4,195,038	4,526,769	4,272,694	4,417,189	-	4,417,189
Lincoln	1,016,655	1,016,536	1,075,944	1,017,940	1,031,769	-	1,031,769
Johnston (1)	302,765	248,060	309,030	262,814	280,667	-	280,667
Bristol County (2)	1,283,706	1,210,901	1,502,205	1,682,988	1,419,950	-	1,419,950
Narr. Bay Comm (3)							
Sub-total Wholesale	13,207,713	12,415,678	13,525,669	13,213,689	13,090,687	-	13,090,687
Grand Total	27,244,295	25,554,929	26,746,719	26,294,948	26,460,223	(222,349)	26,237,874
Unaccounted for Water Volume	3,114,862	3,572,170	3,380,059	3,825,119	3,473,053		3,473,053

Note: Retail set to 3 Year average due to higher than normal consumption in 2009

Providence Water Supply Board
Conservation Rate Filing
Schedule HJS-S24
Summary of Conservation Rates

Retail Consumption:

		Current Rates	Proposed Rates	Proposed Conservation Rates	% Change From Current	% Change From Proposed
Residential	per HCF					
	Block 1		2.488 \$	2.887	16.0%	-5.50%
	Block 2		2.488 \$	3.055	27.0%	3.40%
	Block 3		2.488 \$	3.055	43.9%	17.18%
Commercial	per HCF					
Industrial	per HCF					
		\$ 2.39	\$ 2.922	2.922	22.3%	0.0%
		\$ 2.35	\$ 2.864	2.864	22.1%	0.0%

Service Charge:

(Meter size inches)	Quarterly				Monthly			
	Current Rates	Proposed Rates	Conservation Filing	% Increase From Current	Current Rates	Proposed Rates	Conservation Filing	% Increase From Current
5/8"	\$ 18.34	\$ -	\$ -	0.00%	\$ 10.82	\$ 7.47	\$ 7.47	-30.96%
3/4"	\$ 19.47	\$ -	\$ -	0.00%	\$ 11.19	\$ 7.88	\$ 7.88	-29.58%
1"	\$ 22.85	\$ -	\$ -	0.00%	\$ 12.32	\$ 9.12	\$ 9.12	-25.97%
1.5"	\$ 27.39	\$ -	\$ -	0.00%	\$ 13.83	\$ 10.78	\$ 10.78	-22.05%
2"	\$ 39.77	\$ -	\$ -	0.00%	\$ 17.97	\$ 15.33	\$ 15.33	-14.69%
3"	\$ 131.15	\$ -	\$ -	0.00%	\$ 48.42	\$ 48.82	\$ 48.82	0.83%
4"	\$ 164.98	\$ -	\$ -	0.00%	\$ 59.70	\$ 61.22	\$ 61.22	2.55%
6"	\$ 243.95	\$ -	\$ -	0.00%	\$ 86.02	\$ 90.16	\$ 90.16	4.81%
8"	\$ 334.19	\$ -	\$ -	0.00%	\$ 116.11	\$ 123.24	\$ 123.24	6.14%
10"	\$ 415.97	\$ -	\$ -	0.00%	\$ 143.37	\$ 153.22	\$ 153.22	6.87%
12"	\$ 497.76	\$ -	\$ -	0.00%	\$ 170.63	\$ 183.19	\$ 183.19	7.36%

Wholesale:

Consumption	per HCF	Up to 120% AWC	\$ 1.269514	\$ 1.685988	\$ 1.640188	32.81%	-2.72%
		Over 120% AWC	\$ 1.269514	\$ 1.685988	\$ 1.968226	32.81%	16.74%
Consumption	per Million Gallons	Up to 120% AWC	\$ 1,697.21	\$ 2,253.99	\$ 2,192.77	32.81%	-2.72%
		Over 120% AWC	\$ 1,697.21	\$ 2,253.99	\$ 2,631.32	32.81%	16.74%

Periodic FPSC:

(Meter size inches)	Quarterly				Monthly			
	Current Rates	Proposed Rates	Conservation Filing	% Change From Current	Current Rates	Proposed Rates	Conservation Filing	% Increase From Proposed
5/8"	\$ 3.08	\$ -	\$ -	0.00%	\$ 1.03	\$ 1.20	\$ 1.20	16.50%
3/4"	\$ 4.62	\$ -	\$ -	0.00%	\$ 1.54	\$ 1.79	\$ 1.79	16.23%
1"	\$ 11.54	\$ -	\$ -	0.00%	\$ 3.85	\$ 4.47	\$ 4.47	16.10%
1.5"	\$ 30.77	\$ -	\$ -	0.00%	\$ 10.26	\$ 11.91	\$ 11.91	16.08%
2"	\$ 73.86	\$ -	\$ -	0.00%	\$ 24.62	\$ 28.59	\$ 28.59	16.13%
3"	\$ 200.04	\$ -	\$ -	0.00%	\$ 66.68	\$ 77.42	\$ 77.42	16.11%
4"	\$ 338.52	\$ -	\$ -	0.00%	\$ 112.84	\$ 131.01	\$ 131.01	16.10%
6"	\$ 692.43	\$ -	\$ -	0.00%	\$ 230.81	\$ 267.97	\$ 267.97	16.10%
8"	\$ 1,046.34	\$ -	\$ -	0.00%	\$ 348.78	\$ 404.93	\$ 404.93	16.10%
10"	\$ 1,600.29	\$ -	\$ -	0.00%	\$ 533.43	\$ 619.29	\$ 619.29	16.10%
12"	\$ 2,646.63	\$ -	\$ -	0.00%	\$ 882.21	\$ 1,024.22	\$ 1,024.22	16.10%

Public Fire Supply:

per Hydrant	Current Rates	Proposed Rates	Conservation Filing	% Increase From Current
	\$ 339.33	\$ 394.86	\$ 394.86	16.36%
				0.00%

Private Fire Supply:

(Service size inches)	Quarterly				Monthly			
	Current Rates	Proposed Rates	Conservation Filing	% Increase From Current	Current Rates	Proposed Rates	Conservation Filing	% Increase From Proposed
3/4"	\$ 19.67	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 7.97	\$ 7.97	0.0%
1"	\$ 23.31	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 9.32	\$ 9.32	0.0%
1.5"	\$ 28.70	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 11.36	\$ 11.36	0.0%
2"	\$ 42.63	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 16.58	\$ 16.58	0.0%
4"	\$ 182.72	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 69.00	\$ 69.00	0.0%
6"	\$ 295.45	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 112.76	\$ 112.76	0.0%
8"	\$ 443.93	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 171.40	\$ 171.40	0.0%
10"	\$ 613.33	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 239.84	\$ 239.84	0.0%
12"	\$ 816.53	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 323.11	\$ 323.11	0.0%
16"	\$ 1,340.64	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	\$ 541.33	\$ 541.33	0.0%

Providence Water Supply Board
Conservation Rate Filing
Schedule HJS-S25
Calculation of Revenue at Present and Proposed Rates

	Consumption /Units	Revenues Current	New Docket		Conservation Rates	
			Revenues Proposed	Percent Increase	Revenues Proposed	Percent Increase
HCF						
Retail Customers						
Residential Sales						
Single Family	4,394,745	\$ 10,934,126	\$ 13,425,946	22.79%	\$ 13,430,505	22.83%
Multi-Family	4,180,118	\$ 10,400,135	\$ 12,770,262	22.79%	\$ 12,770,262	22.79%
Commercial Sales	4,381,008	\$ 10,470,609	\$ 12,801,306	22.26%	\$ 12,801,306	22.26%
Industrial Sales	191,315	\$ 448,825	\$ 547,926	22.08%	\$ 547,926	22.08%
Sub-total Retail	13,147,187	\$ 32,253,695	\$ 39,545,440		\$ 39,549,999	
Wholesale	13,090,687	\$ 16,618,799	\$ 22,070,742	32.81%	\$ 22,070,742	32.81%
Total Consumption Revenue	26,237,874	\$ 48,872,493	\$ 61,616,181	26.08%	\$ 61,620,740	26.08%
Service Charges	287,804	\$ 5,726,796	\$ 6,935,430	21.10%	\$ 6,935,430	21.10%
Periodic FPSC	88,939	\$ 1,095,130.72	\$ 1,274,177	16%	\$ 1,274,177	16.35%
Private Fire Service Charge	1,922	\$ 2,253,933	\$ 2,587,265	15%	\$ 2,587,265	14.79%
Public Fire Protection	2,829	\$ 959,965	\$ 1,117,059	16%	\$ 1,117,059	16.36%
Miscellaneous Revenues						
Miscellaneous Income		\$ 1,179,169	\$ 1,179,169	0.00%	\$ 1,179,169	0.00%
Total Revenue		\$ 60,087,486.77	\$ 74,709,280.71	24.33%	\$ 74,713,840	24.34%
Note: Differences due to rounding		\$ -	\$ -		\$ 4,559	

Providence Water Supply Board
Conservation Rate Filing
Schedule HJS-S26
Calculation of Single-Family Res

Single Family Residential Test-Units of Service	4,394,744.98
Proposed Volume Rate	\$ 3.055
Single Family Residential Volume Rate Revenue	\$ 13,425,945.91
Allocation of Residential Volume Costs from Filing	
Base	\$ 16,771,879.77
Maximum Day	\$ 5,189,006.82
Maximum Hour	\$ 1,391,374.23
	71.82%
	22.22%
	5.96%
Allocation of Single Family Residential Costs	
Base	\$ 9,642,679
Maximum Day	\$ 2,983,322
Maximum Hour	\$ 799,945
	72%
	22%
	6%

Block Rate Calculations

Consumption within Blocks		
Block 1	Cut-off=	6
Block 2	Cut-off=	12
Block 3		

Allocation of Costs to Blocks				
	Base	Max Day	Max Hour	Totals
Block 1	100.00%	85.00%	50.00%	
Block 2	0.00%	15.00%	5.00%	
Block 3	0.00%	0.00%	45.00%	
Block 1	\$9,642,679	\$2,535,824	\$399,972	\$12,578,475
Block 2	\$0	\$447,498	\$39,997	\$487,496
Block 3	\$0	\$0	\$359,975	\$359,975

Test Year Units of Service	
Block 1	2,561,025.18 HCF
Block 2	946,157.81 HCF
Block 3	887,561.99 HCF

Change in Usage Due to Change in Pricing	
Block 1	0.00%
Block 2	-0.68%
Block 3	-3.44%

Test Year Units of Service Based on Adjusted Pricing	
Block 1	2,561,025.18 HCF
Block 2	939,715.88 HCF
Block 3	857,056.59 HCF

Proposed Block Rates	
Block 1	2.887 Per HCF
Block 2	3.159 Per HCF
Block 3	3.580 Per HCF

Note: Surplus due to rounding

Providence Water Supply Board
Conservation Rate Filing
Schedule HJS-S27
Single-Family Residential Customer Bill Impacts - Conservation Rates

	Monthly Consumption (HCF)	Monthly Bill at Proposed Rates	Proposed		
			Monthly Bill Under Conservation Rates	\$ Increase (Decrease)	% Increase (Decrease)
5/8 Inch Meter	2	\$14.78	\$14.44	\$ (0.34)	-2.3%
	4	\$20.89	\$20.22	\$ (0.67)	-3.2%
	6	\$27.00	\$25.99	\$ (1.01)	-3.7%
	8	\$33.11	\$32.31	\$ (0.80)	-2.4%
	12	\$45.33	\$44.95	\$ (0.38)	-0.8%
	15	\$54.50	\$55.69	\$ 1.19	2.2%
	20	\$69.77	\$73.59	\$ 3.82	5.5%
	25	\$85.05	\$91.49	\$ 6.44	7.6%
	35	\$115.60	\$127.29	\$ 11.69	10.1%
	50	\$161.42	\$180.99	\$ 19.57	12.1%
	75	\$237.80	\$270.49	\$ 32.69	13.7%
	100	\$314.17	\$359.99	\$ 45.82	14.6%
	200	\$619.67	\$717.99	\$ 98.32	15.9%
	300	\$925.17	\$1,075.99	\$ 150.82	16.3%
	400	\$1,230.67	\$1,433.99	\$ 203.32	16.5%
1 Inch Meter	2	\$19.70	\$19.36	\$ (0.34)	-1.7%
	4	\$25.81	\$25.14	\$ (0.67)	-2.6%
	6	\$31.92	\$30.91	\$ (1.01)	-3.2%
	8	\$38.03	\$37.23	\$ (0.80)	-2.1%
	12	\$50.25	\$49.87	\$ (0.38)	-0.8%
	15	\$59.42	\$60.61	\$ 1.19	2.0%
	20	\$74.69	\$78.51	\$ 3.82	5.1%
	25	\$89.97	\$96.41	\$ 6.44	7.2%
	35	\$120.52	\$132.21	\$ 11.69	9.7%
	50	\$166.34	\$185.91	\$ 19.57	11.8%
	75	\$242.72	\$275.41	\$ 32.69	13.5%
	100	\$319.09	\$364.91	\$ 45.82	14.4%
	200	\$624.59	\$722.91	\$ 98.32	15.7%
	300	\$930.09	\$1,080.91	\$ 150.82	16.2%
	400	\$1,235.59	\$1,438.91	\$ 203.32	16.5%

Providence Water Supply Board
Conservation Rate Filing
Schedule HJS-S28
Wholesale Monthly Block Calculations

Wholesale Rate Calculations			
Proposed Rate		1.685988	
Proposed Usage		13,090,687.30	
Proposed Revenues		22,070,742	
Block 2 Differential		120%	
Decrease in Consumption due to Conservation Rates			
Block 1		0.00%	
Block 2		-3.35%	
Block 1 Usage		11,696,176.11	
Block 2 Usage		1,466,705.73	
Block 1 Volume Rate	\$	1.6402	% Change
Block 2 Volume Rate	\$	1.9682	-2.72%
Revenue Under Conservation Rates			
Block 1	\$	19,183,933	
Block 2	\$	2,886,809	
	\$	<u>22,070,742</u>	16.74%

Providence Water Supply Board
Conservation Rate Filing
Schedule HJS-S29
Bill Frequency Summary - Single Family Residential

Usage Block (HCF)	Cumulative Usage %	Cumulative % of Bills
<= 0	0%	1.89%
0-1	12%	5.73%
1-2	23%	11.87%
2-3	34%	20.78%
3-4	43%	31.35%
4-5	52%	42.18%
5-6	58%	52.31%
6-7	64%	60.97%
7-8	68%	68.01%
8-9	72%	73.74%
9-10	75%	78.22%
10-11	78%	81.76%
11-12	80%	84.57%
12-13	82%	86.79%
13-14	83%	88.62%
14-15	85%	90.05%
15-16	86%	91.21%
16-17	87%	92.20%
17-18	88%	93.03%
18-19	89%	93.75%
19-20	89%	94.38%
20-21	90%	94.91%
21-22	91%	95.36%
22-23	91%	95.76%
23-24	92%	96.12%
24-25	92%	96.42%
25-30	94%	97.61%
30-35	95%	98.33%
35-40	96%	98.80%
40-45	97%	99.12%
45-50	97%	99.34%
50-55	98%	99.49%
55-60	98%	99.61%
60-65	98%	99.69%
65-70	98%	99.75%
70-75	99%	99.81%
75-80	99%	99.84%
80-85	99%	99.87%
85-90	99%	99.89%
90-95	99%	99.90%
95-100	99%	99.92%
100-125	99%	99.96%
125-150	99%	99.98%
150-175	99%	99.99%
175-200	99%	99.99%
200-300	99%	100.00%
300-400	99%	100.00%
400-500	100%	100.00%
> 500	100%	100.00%

Cut-Off
Block 1 6
Block 2 12
Block 3 20.2%

Providence Water Supply Board
Conservation Rate Filing
Schedule HJS-S30
Wholesale Monthly Consumption for Conservation Rates

	East Providence			East Smithfield			Greenville			Kent County			Smithfield			Warwick			Lincoln			Johnston			Bristol County		
	Usage	Days		Usage	Days		Usage	Days		Usage	Days		Usage	Days		Usage	Days		Usage	Days		Usage	Days		Usage	Days	
Jul-11	238,408	32		33,358	31		62,390	29		259,366	31		56,968	1		682,269	21		138,841	32		34,172	28		165,418	28	
Aug-11	200,707	30		28,470	29		50,559	29		235,174	29		56,939	27		545,170	22		112,580	29		43,678	33		167,900	31	
Sep-11	171,683	27		25,461	30		33,735	28		213,113	29		36,610	28		367,043	16		83,745	28		23,506	29		117,278	27	
Oct-11	156,535	30		20,966	30		42,411	30		235,193	32		38,664	33		362,999	22		79,182	33		19,418	32		146,206	33	
Nov-11	138,227	28		16,312	25		21,920	28		200,384	25		25,107	25		228,615	16		63,447	25		12,242	25		119,246	28	
Dec-11	175,841	33		21,005	33		29,408	33		226,711	33		29,452	33		251,928	22		70,888	33		14,921	33		119,317	30	
Jan-12	153,083	34		21,795	34		30,726	34		260,922	35		26,414	34		284,342	23		71,755	34		15,032	34		153,195	36	
Feb-12	132,242	29		18,564	30		26,635	34		223,712	30		21,906	29		229,624	19		61,981	29		13,967	31		118,103	28	
Mar-12	135,786	30		18,329	28		26,658	25		242,888	30		32,055	30		223,468	20		68,738	33		13,385	27		132,374	32	
Apr-12	156,146	32		23,138	33		32,259	32		226,796	32		34,999	32		302,557	21		77,118	29		20,993	33		130,820	30	
May-12	153,205	28		22,698	28		34,108	29		217,158	30		34,602	29		320,711	19		76,840	29		21,506	30		149,667	34	
Jun-12	203,703	33		29,721	21		52,005	33		259,335	34		44,991	33		513,968	22		112,826	33		29,995	32		163,464	28	
AWC (HCF Per Day)	4,792.07			651.05			898.96			7,528.14			928.60			12,333.16			2,261.89			494.75			4,201.38		
AWC Factor	120%																										
Block 1 - Up to AWC Factor																											
Jul-11	184,015			24,480			31,284			259,366			1,114			315,729			86,857			16,624			141,167		
Aug-11	172,514			22,917			31,284			235,174			30,087			325,595			78,714			19,394			156,292		
Sep-11	155,263			23,698			30,205			213,113			31,201			236,797			76,000			17,119			117,278		
Oct-11	156,535			20,966			32,362			235,193			36,772			330,529			79,182			18,999			146,206		
Nov-11	138,227			16,312			21,920			200,384			25,107			228,615			63,447			12,242			119,246		
Dec-11	175,841			21,005			29,408			226,711			29,452			251,928			70,888			14,921			119,317		
Jan-12	153,083			21,795			30,726			260,922			26,414			264,342			61,981			15,032			153,195		
Feb-12	132,242			18,564			26,235			223,712			21,906			229,624			68,738			13,967			118,103		
Mar-12	135,786			18,329			26,658			242,888			32,055			223,468			77,118			13,385			132,374		
Apr-12	156,146			23,138			32,259			226,796			34,999			302,557			76,840			19,592			130,820		
May-12	153,205			22,698			31,284			217,158			32,315			286,129			17,811			18,900			149,667		
Jun-12	189,766			16,667			35,599			259,335			36,772			325,595			89,571						141,167		
Block 2 - Over AWC Factor																											
Jul-11	54,392			8,878			31,106			-			55,854			346,540			51,984			17,549			24,252		
Aug-11	28,193			5,553			19,275			-			26,852			219,574			33,866			24,283			11,608		
Sep-11	16,420			1,763			3,530			-			5,409			130,246			7,745			6,387			-		
Oct-11	-			-			10,048			-			1,892			32,470			-			420			-		
Nov-11	-			-			-			-			-			-			-			-			-		
Dec-11	-			-			-			-			-			-			-			-			-		
Jan-12	-			-			-			-			-			-			-			-			-		
Feb-12	-			-			-			-			-			-			-			-			-		
Mar-12	-			-			-			-			-			-			-			-			-		
Apr-12	-			-			-			-			2,286			34,582			-			1,401			-		
May-12	-			-			-			-			8,218			188,372			-			3,694			-		
Jun-12	13,937			13,054			16,406			-			-			-			23,255			11,095			22,297		
Block 1 % of Usage	94.40%			89.55%			81.20%			100.00%			77.09%			77.72%			88.52%			75.33%			96.54%		
Block 2 % of Usage	5.60%			10.45%			18.80%			0.00%			22.91%			22.28%			11.48%			24.67%			3.46%		
Wholesale Customer Impacts																											
Revenue Under Current Rates	\$ 3,398,219			\$ 471,768			\$ 745,904			\$ 4,722,034			\$ 739,653			\$ 7,203,711			\$ 1,716,234			\$ 443,101			\$ 2,837,497		
Revenue Under Conservation Rates	\$ 3,120,660			\$ 410,980			\$ 589,194			\$ 4,593,761			\$ 554,703			\$ 5,446,918			\$ 1,477,956			\$ 324,733			\$ 2,665,028		
Block 1	\$ 222,296			\$ 57,567			\$ 163,737			\$ -			\$ 197,828			\$ 1,873,327			\$ 229,989			\$ 127,598			\$ 114,467		
Block 2	\$ 3,342,957			\$ 468,547			\$ 752,931			\$ 4,593,761			\$ 752,931			\$ 7,320,244			\$ 1,707,945			\$ 452,331			\$ 2,779,495		
% Change	-1.63%			-0.68%			0.94%			-2.72%			1.74%			1.62%			-0.48%			2.08%			-2.04%		

Schedule HJS-A1
Comparative Schedule of Expenses

PROVIDENCE WATER				
COMPARATIVE SCHEDULE OF EXPENSES				
ACCOUNT	TITLE	FISCAL YEAR 06/30/12	Test Year Adjustments	Adjusted Test Year
Source of Supply				
60110	Salaries + Wages - Emp	\$ 581,072	A \$ 38,254	\$ 619,326
60120	Salaries + Wages - Emp	420,589	A 27,689	448,278
60320	Sal. + Wages - Officers, Dir			-
60410	Employee Pension + Ben	168,591		168,591
60420	Employee Pension + Ben	188,577		188,577
61510	Purchase Power			-
61610	Fuel for Power Purch			-
62010	Material + Supplies	18,958		18,958
62020	Material + Supplies	73,286		73,286
63110	Contractual Services - Engineer	2,460		2,460
63120	Contractual Services - Engineer			-
63310	Contract Services -Legal	18,238		18,238
63420	Contractual Services - Mgt. Fees			-
63510	Contractual Services - Other	419,915		419,915
63520	Contractual Services - Other	31,771		31,771
64210	Rental of Equipment			-
64220	Rental of Equipment			-
65010	Transportation Exp.	146		146
65020	Transportation Exp.			-
67510	Misc. Expenses	69,132		69,132
67520	Misc. Expenses	4,550		4,550
	Total Source of Supply Expense	\$ 1,997,284	\$ 65,943	\$ 2,063,227

Pumping Expenses

60123	Salaries + Wages - Emp	-		-
60126	Salaries + Wages - Emp			-
60423	Employee Pension + Ben			-
60426	Employee Pension + Ben			-
61523	Purchased Power	778,684		778,684
61623	Fuel for Power Purch			-

Schedule HJS-A1
Comparative Schedule of Expenses

PROVIDENCE WATER				
COMPARATIVE SCHEDULE OF EXPENSES				
ACCOUNT	TITLE	FISCAL YEAR 06/30/12	Test Year Adjustments	Adjusted Test Year
62023	Material + Supplies			-
62026	Material + Supplies			-
63123	Contractual Services - Engineer			-
63126	Contractual Services - Engineer			-
63523	Contractual Services - Other	11,629		11,629
63526	Contractual Services - Other			-
64223	Rental of Equipment			-
64226	Rental of Equipment			-
65023	Transportation Exp.			-
67523	Misc. Expenses			-
67526	Misc. Expenses			-
Total Pumping Expenses		\$ 790,313	\$ -	\$ 790,313

Water Treatment Expenses				
60130	Salaries + Wages - Emp	\$ 1,934,063	A \$ 127,326	\$ 2,061,389
60140	Salaries + Wages - Emp	315,454	A 20,767	336,221
60430	Employee Pension + Ben	606,264		606,264
60440	Employee Pension + Ben	134,901		134,901
61530	Purchase Power	226,424		226,424
61630	Fuel for Power Purch	230,829		230,829
61830	Chemicals			-
62030	Material + Supplies	124,833		124,833
62040	Material + Supplies	67,060		67,060
63130	Contractual Services - Engineer			-
63240	Contract Services - Acctg			-
63430	Contractual Services - Mgt. Fees			-
63530	Contractual Services - Other	141,797		141,797
63540	Contractual Services - Other	85,680		85,680
64140	Rental Buildg/Real Prop			-
64230	Rental of Equipment			-
64240	Rental of Equipment			-

Schedule HJS-A1
Comparative Schedule of Expenses

PROVIDENCE WATER				
COMPARATIVE SCHEDULE OF EXPENSES				
ACCOUNT	TITLE	FISCAL YEAR 06/30/12	Test Year Adjustments	Adjusted Test Year
65030	Transportation Exp.	5,806		5,806
65640	Insurance Vehicle			-
65830	Insurance - W/C			-
65840	Insurance - W/C			-
66730	Regularoty Com Exp. -Other			-
67530	Misc. Expenses	96,719		96,719
67540	Misc. Expenses	2,027		2,027
	Total Treatment Expense	\$ 3,971,857	\$ 148,093	\$ 4,119,951

Transmission + Dist. Expense:

60150	Salaries + Wages - Emp	\$ 927,462	A \$ 61,058	\$ 988,520
60160	Salaries + Wages - Emp	2,107,495	A 138,744	2,246,239
60250	Payroll Clearing -Emp	(216,355)	216,355	-
60260	Payroll Clearing -Emp			-
60450	Employee Pension + Ben	241,316		241,316
60460	Employee Pension + Ben	846,629		846,629
60550	Overhead Rate Applied	(604,034)	604,034	-
60560	Overhead Rate Applied		-	-
61550	Purchase Power	12,019		12,019
62050	Material + Supplies	269,822		269,822
62060	Material + Supplies			-
62560	Inventory Clearing			-
63150	Contractual Services - Engineer	36,120		36,120
63350	Contractual Services - Legal T&D0			-
63460	Contractual Services - Mgt. Fees			-
63550	Contractual Services - Other	453,727		453,727
63560	Contractual Services - Other	65,018		65,018
64150	Rental Buildg/Real Prop			-
64160	Rental Buildg/Real Prop			-
64250	Rental of Equipment			-
64260	Rental of Equipment			-

Schedule HJS-A1
Comparative Schedule of Expenses

PROVIDENCE WATER				
COMPARATIVE SCHEDULE OF EXPENSES				
ACCOUNT	TITLE	FISCAL YEAR 06/30/12	Test Year Adjustments	Adjusted Test Year
65050	Transportation Exp. T&D	2,748		2,748
65850	Insurance W/C			-
65860	Insurance W/C			-
65950	Insurance Other			-
66750	Regulatory Com Exp - Other T & D			-
66760	Regulatory Com Exp - Other T & D			-
67550	Misc. Expenses	37,994		37,994
67560	Misc. Expenses			-
Total Transmission & Distribution		\$ 4,179,962	\$ 1,020,190	\$ 5,200,152
Customer Accounts Expense:				
60170	Salaries + Wages - Emp	\$ 1,798,417	\$ 118,396	\$ 1,916,813
60270	Payroll Clearing -Emp	(93,057)	93,057	-
60470	Employee Pension + Ben	721,692		721,692
60570	Overhead Rate Applied	(377,449)	377,449	-
61670	Fuel for Power Purch			-
62070	Material + Supplies	2,467		2,467
63370	Contractual Services - Legal			-
63570	Contractual Services - Other	10,979		10,979
65070	Transportation Exp. -CAO	1,012		1,012
65870	Insurance - Other			-
65970	Insurance Other			-
67070	Bad Debt Expense - CAO	445,333		445,333
67570	Misc. Expenses	194,180		194,180
Total Customer Accounts		\$ 2,703,575	\$ 588,902	\$ 3,292,477
Administrative and General				
60180	Salaries + Wages - Emp	\$ 5,229,735	\$ 269,625	\$ 5,499,360
60280	Payroll Clearing -Emp	(488,703)	488,703	-
60380	Salaries + wages - Officers, Dir.			-
60480	Employee Pension + Ben	4,605,608		4,605,608

Schedule HJS-A1
Comparative Schedule of Expenses

PROVIDENCE WATER				
COMPARATIVE SCHEDULE OF EXPENSES				
ACCOUNT	TITLE	FISCAL YEAR 06/30/12	Test Year Adjustments	Adjusted Test Year
60580	Overhead Rate Applied	(221,236)	221,236	-
61580	Purchase Power	113,972		113,972
61680	Fuel for Power Purch			-
62080	Material + Supplies	515,672		515,672
63180	Contractual Services - Engineer	45,262		45,262
63280	Contract Services - Acctg			-
63380	Contractual Services - Legal	50,841		50,841
63480	Contractual Services - Mgt. Fees			-
63580	Contractual Services - Other	982,614		982,614
64180	Rental Bldg/Real Prop			-
64280	Rental of Equipment			-
65080	Transportation Exp.	6,390		6,390
65780	Ins. Gen. Liability			-
65880	Insurance - W/C			-
65980	Insurance Other			-
66080	Advertising Expense			-
66680	Reg Com Exp - Amort of Rate Case	227,469		227,469
66780	Regulatory Com Exp. -Other	358,418		358,418
67580	Misc. Expenses			
Total Administration + General		\$ 11,426,042	\$ 979,564	\$ 12,405,606
Total Operation & Maintenance		\$ 25,069,033	\$	\$ 27,871,725
Source of Supply		\$ 1,997,284	\$ 65,943	\$ 2,063,227
Pumping		790,313	-	790,313
Treatment		3,971,857	148,093	4,119,951
Transmission & Distrib.		4,179,962	1,020,190	5,200,152
Customer Accounts		2,703,575	588,902	3,292,477
Administration & General		11,426,042	979,564	12,405,606
Total Operation & Maintenance		\$ 25,069,033	\$ 2,802,692	\$ 27,871,725

Schedule HJS-A1
Comparative Schedule of Expenses

PROVIDENCE WATER				
COMPARATIVE SCHEDULE OF EXPENSES				
ACCOUNT	TITLE	FISCAL YEAR 06/30/12	Test Year Adjustments	Adjusted Test Year
Capitalized Overheads				
Full Operation & Maint. Operating Fund		1,202,718		1,202,718
		\$ 26,271,752		\$ 26,271,752
857 Insurance Fund				
65840	Insurance W/C - WTM			-
65870	Insurance W/C - CAO			-
62080	Materials + Supplies - A&GO	17,602		17,602
63180	Contractual Services-Engineer			-
63380	Contract Services - Legal A&GO	(11,163) B	11,163	-
63580	Contract Services - Other A&GO			-
	Injuries and Damages	54,528		54,528
65780	Ins. Gen. Liability			-
65980	Insurance-Other A&GO	1,006,353		1,006,353
65880	Insurance - W/C	874,015		874,015
67070	Bad Debt Expense-CAO			-
67580	Misc. Expense	7,150		7,150
Total Insurance Fund		\$ 1,948,485	\$ 11,163	\$ 1,959,648
878 Chemical and Sludge Maintenance Fund				
61830	Chemicals - WTO	2,572,273		2,572,273
62030	Materials + Supplies WTO			-
62050	Materials + Supplies T&DO			-
63540	Contract Services - Other WTM	552,692		552,692
Total Chemical and Sludge Maintenance Fund		\$ 3,124,965		\$ 3,124,965
Full Operation and Maintenance				
		\$ 32,143,316	\$ 2,813,855	\$ 31,356,364
City Services				
		\$ 839,167		\$ 839,167

Schedule HJS-A1
Comparative Schedule of Expenses

PROVIDENCE WATER				
COMPARATIVE SCHEDULE OF EXPENSES				
ACCOUNT	TITLE	FISCAL YEAR 06/30/12	Test Year Adjustments	Adjusted Test Year
Property Taxes- Other Local Govern.				
40820	North Providence	\$ 266,581	\$ -	\$ 266,581
40821	Glocester	51,478	-	51,478
40822	West. Glocester	3,708	-	3,708
40823	Harmony	164	-	164
40824	Chepachet	251	(120)	131
40825	Scituate	5,087,356	0	5,087,357
40826	Warwick	-	-	-
40827	Johnston	90,117	(0)	90,117
40828	Foster	331,673	-	331,673
40829	Cranston	110,522	1	110,523
40830	West. Warwick	3,761	-	3,761
Total Property Taxes		\$ 5,945,612	\$	\$ 5,945,492
Full Operation & Maint.		\$ 32,143,316	\$ 2,813,855	\$ 34,957,171
City Services		839,167	-	839,167
Total Property Taxes		5,945,612		5,945,612
Capitalized Labor and Overheads		2,000,833	(2,000,833)	-
Grand Total		\$ 40,928,928	\$ 813,022	\$ 41,741,950
Capital Reimbursement		\$ 30,981,650		
Capital Reimbursement		\$ (798,115)		

A Adjustment to Normalize Payroll See: Schedule HJS-S3A
 B Adjustment to Remove Non-Recurring Expense due to Insurance reimbursement

Schedule HJS-AS2
Calculation of Public Fire (Hydrant) Charge

Costs Allocated Directly to Public Fire Protection		
Cost of Service Allocated to Public Fire (1)	\$747,516.68	
Units of Service (Public Fire Hydrants) (2)	6,048	
Cost Per Hydrant (3)	<u>\$123.60</u>	(1)/(2)
Demand Costs Allocating to Fire Protection Class		
Max Day (4)	\$1,011,273.90	
Max Hour (5)	\$1,185,634.67	
Total Demand Costs (6)	<u>\$2,196,908.57</u>	(4)+(5)
Total Equivalent 6" Connections (Public and Private) (7)	8,098.99	
Cost Per Equivalent 6" Connection (8)	<u>\$271.26</u>	(6)/(7)
Hydrant Charge (per Hydrant)	<u><u>\$394.86</u></u>	(8)+(3)

Schedule HJS-AS3

Calculation of Providence Only Fire Protection Service Charge

Total Cost to be Recovered from Providence Retail Customer

Providence Hydrants	3219
Charge per Hydrant	\$394.86
Total Cost to Recovered from Retail Custs	\$1,271,054.34
Total 5/8" Equivalent Accounts	88,939
Annual Cost Per 5/8" Equivalent Account	\$14.29

Fire Protection Service Charge for Providence Retail Customer

Retail Fire Protection Service Charge (Monthly)

Meter Size	Units of Service	Equivalency Factor	Equivalent Accounts	Annual Cost	Monthly Service Charge
5/8"	25267	1	25,267	\$14.29	\$1.20
3/4"	4207	1.5	6,311	\$21.44	\$1.79
1"	1998	3.75	7,493	\$53.59	\$4.47
1.5"	896	10	8,960	\$142.91	\$11.91
2"	901	24	21,624	\$342.99	\$28.59
3"	69	65	4,485	\$928.93	\$77.42
4"	19	110	2,090	\$1,572.04	\$131.01
6"	30	225	6,750	\$3,215.54	\$267.97
8"	16	340	5,440	\$4,859.04	\$404.93
10"	1	520	520	\$7,431.48	\$619.29
12"	0	860	0	\$12,290.52	\$1,024.22
	33404		88,939		

Schedule HJS-AS4
Calculation of Private Fire Service Charge

Meter Size (1)	Units of Service (2)	Factor (3)	Equiv. Meters (4)	Demand (5)	6" Equivalency Factor (6)	(2) x (6)	6" Equivalents (7)
0.75	3		1.1 \$	0.47	0.004	0.004	0.01
1	9		1.4	12.60	0.009	0.009	0.08
1.5	3		1.8	5.40	0.026	0.026	0.08
2	45		2.9	130.50	0.056	0.056	2.50
4	344		14	4,816.00	0.344	0.344	118.42
6	1,244		21	26,124.00	1.000	1.000	1244.00
8	250		29	7,250.00	2.131	2.131	532.76
10	4		36.25	145.00	3.832	3.832	15.33
12	18		43.5	783.00	6.190	6.190	111.42
16	2		58	116.00	13.192	13.192	26.38
				<u>39,386</u>			<u>2050.99</u>

Customer Costs

Meters and Services Cost Allocated to Fire Protection Equivalent Meters	\$1,954,160.76
Annual Cost Per Equivalent Meter Monthly Cost	\$49.62 \$4.13
Billing and Collection Cost Allocated to Fire Protection Number of Monthly Bills	\$76,643.58 23,064
Cost Per Bill	\$3.32
Total Customer Costs Monthly Per Eq. Meter	\$7.46

Demand Costs

Max Day	\$1,011,273.90
Max Hour	\$1,185,634.67
	<u>\$2,196,908.57</u>

Number of 6" Equivalent Connections (Public and Private)

8,098.99

Annual Cost per 6" Equivalent Connection
Monthly Cost

\$271.26
\$22.60

Private Fire Service Charges

Customer Costs	Demand Costs	Total Pvt. Fire Charge
0.75	\$7.87	\$0.10
1	\$9.11	\$0.20
1.5	\$10.77	\$0.59
2	\$15.31	\$1.26
4	\$61.21	\$7.78
6	\$90.15	\$22.60
8	\$123.23	\$48.17
10	\$153.20	\$86.63
12	\$183.18	\$139.93
16	\$243.13	\$298.19

REVISED TARIFFS

PROVIDENCE WATER SUPPLY BOARD TARIFF

Replaces Tariff
April 27, 2010 & November 01, 2011

Effective: April 29, 2013

RI Public Utilities Commission Docket No.

TARIFF SCHEDULES

Schedule

- | | |
|---|---|
| A | Service Charges – Retail |
| B | Metered Sales – Retail |
| C | Bulk Sales to Public Authorities for Resale |
| D | Public Fire Protection |
| E | Private Fire Service |
| F | Miscellaneous Charges |

PROPOSED TARIFFS

SCHEDULE A

Providence Water Supply Board Service Charges Retail

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all metered customers for industrial, commercial and residential use, exclusive of fire service connection, in the Providence Water Supply Board service area.

Rates

For each service connected to the Providence Water Supply Board mains, the following customer service charges shall apply:

<u>Size of Meter</u>	<u>Monthly</u>
5/8"	\$ 7.47
3/4	7.88
1	9.12
1 ½	10.78
2	15.33
3	48.82
4	61.22
6	90.16
8	123.24
10	153.22
12	183.19

However, for each Providence Water service connected in the City of Providence the following additional Fire Protection service charge shall apply to Providence ratepayers:

<u>Size of Meter</u>	<u>Monthly</u>	<u>Monthly</u>
5/8"	\$ 1.47	\$ 1.20
3/4	—2.21	1.79
1	—5.51	4.47
1 ½	—14.69	11.91
2	—35.25	28.59
3	—95.45	77.42
4	—161.53	131.01
6	—330.39	267.97
8	—499.25	404.93
10	—763.56	619.29
12	—1,262.81	1,024.22

Terms of Payment

All customer service charges are billed monthly and are due and payable when rendered. Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

SCHEDULE B

Providence Water Supply Board Metered Sales Retail

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all general metered water service in the Providence Water Supply Board service area.

Rates

For all quantities used, except for bulk sales to public authorities for resale, the following rates per HCF shall apply:

Monthly Accounts

Residential	\$3.055
Commercial	\$2.922
Industrial	\$2.864

Terms of Payment

All metered sales bills are rendered in arrears monthly and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

SCHEDULE C

Providence Water Supply Board Bulk Sales to Public Authorities for Resale

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all public authorities in the Providence Water Supply Board service area purchasing water for resale.

Rates-Volume Charge

\$2,253.99 per million gallons, or
\$1.685988 per HCF

Terms of Payment

All bills for bulk sales are rendered monthly in arrears and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date

PROPOSED TARIFFS

SCHEDULE D

Providence Water Supply Board Public Fire Protection

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all service to public fire hydrants in the Providence Water Supply Board service area.

Rates

For each hydrant: ~~\$486.84~~ **\$394.86**

For each hydrant in Providence, as allowed by statute: \$0

Terms of Payment

All bills for public fire service are rendered quarterly and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

SCHEDULE E

Providence Water Supply Board Private Fire Service

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable for service to private fire protection appliances owned and maintained by the customer in the Providence Water Supply service area.

Rates

For each fire service connection to the Providence Water Supply Board mains, the following charges shall apply:

<u>Size of Service</u>	<u>Monthly</u>	<u>Monthly</u>
3/4"	\$ 7.88	\$ 7.97
1	—9.12	9.32
1 ½	—10.78	11.36
2	—15.33	16.58
4	—61.22	69.00
6	—90.16	112.76
8	—123.24	171.40
10	—153.22	239.84
12	—183.19	323.11
16	—243.15	541.33

Terms of Payment

All bills for private fire services are rendered monthly and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

**SCHEDULE F
PROVIDENCE WATER
TERMS & CONDITIONS
SERVICE FEE SCHEDULE
(effective April 29, 2013)
page 1 of 2**

NOTE: All applicants must complete financial arrangements prior to services being rendered. Applicants are responsible for obtaining and paying for all permits and any additional fees.

SERVICE	FEE
PHOTOCOPYING	
Distribution Sheet	\$ 3.00/copy
Letter or Legal Size Document	\$.15/copy
LIEN CERTIFICATE	\$ 6.00
RETURNED CHECK FEE	\$ 20.00
PLAN CHECKING/WATER AVAILABILITY REVIEW	\$ 57.00/hour
EASEMENT/ABANDONMENT REQUEST	\$ 50.00/hour
FIRE HYDRANT FLOW TEST	\$ 118.00
NEW WATER SERVICE INSTALLATION - BASIC	
1" Water Service	\$1,673.00
1 ½" Water Service	2,596.00
2" Water Service	2,931.00
4" Water Service	3,700.00
6" Water Service	3,998.00

NEW WATER SERVICE INSTALLATION - SPECIAL CIRCUMSTANCES

All services greater than 6" will be installed and charged on a time and materials basis, consistent with the methodology used in computing the above service charges. **Notwithstanding the above schedule**, any sites where special circumstances may be encountered (ie. ledge, special fittings, routing around other utilities) will also be charged on a time and materials basis. The average time rate for all manpower and equipment (including overhead) averages approximately \$400/hr.

PAVEMENT/SIDEWALK RESTORATION CHARGES

Applicants are responsible for all *actual* road and/or sidewalk restoration charges, as the charge varies with the size of the excavation and the pavement thickness. For illustrative purposes, on average, the charge is approximately \$300 for pavement restoration and \$75 for sidewalk.

PROPOSED TARIFFS

SCHEDULE F PROVIDENCE WATER TERMS & CONDITIONS SERVICE FEE SCHEDULE (effective April 29 , 2013) page 2 of 2

SERVICE	FEE
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POLICE DETAILS

If the work being performed presents a safety hazard and it is necessary to employ police details for traffic control, the applicant will be responsible for such costs at the then current rate of the respective Town or City. For illustrative purposes, the hourly detail rates as of February 20, 2013 are as follows:

Cranston	\$40.55
Johnston	44.36
North Providence	41.62
Providence	52.89

NEW WATER METER INSTALLATION - INCLUDING ERT

5/8" Meter	\$ 184.00
3/4" Meter	230.00
1" Meter	266.00
1 ½" Meter	457.00
2" Meter	545.00

All meters greater than 2" will be charged on an actual time and materials basis.

NEW ERT - ALL METER SIZES	\$ 109.00
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(Applies only to existing ERT's that are lost, stolen, or damaged by customers. There is no charge to retro-fit an existing meter to AMR technology.)

SERVICE SHUTOFF FEE	\$ 64.00
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SERVICE RESTORATION FEE	\$ 43.00
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SPECIAL REQUESTS FOR SERVICES NOT LISTED ABOVE THAT DO NOT BENEFIT ALL CUSTOMERS	Billed at actual Cost plus overhead Rates in effect
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**REVISED/
PROPOSED TARIFFS**

PROVIDENCE WATER SUPPLY BOARD TARIFF

Replaces Tariff
April 27, 2010 & November 01, 2011

Effective: April 29, 2013

RI Public Utilities Commission Docket No.

TARIFF SCHEDULES

Schedule

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|---|---|
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| E | Private Fire Service |
| F | Miscellaneous Charges |

PROPOSED TARIFFS

SCHEDULE A

Providence Water Supply Board Service Charges Retail

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all metered customers for industrial, commercial and residential use, exclusive of fire service connection, in the Providence Water Supply Board service area.

Rates

For each service connected to the Providence Water Supply Board mains, the following customer service charges shall apply:

<u>Size of Meter</u>	<u>Monthly</u>
5/8"	\$ 7.47
3/4	7.88
1	9.12
1 ½	10.78
2	15.33
3	48.82
4	61.22
6	90.16
8	123.24
10	153.22
12	183.19

However, for each Providence Water service connected in the City of Providence the following additional Fire Protection service charge shall apply to Providence ratepayers:

<u>Size of Meter</u>	<u>Monthly</u>
5/8"	\$ 1.20
3/4	1.79
1	4.47
1 ½	11.91
2	28.59
3	77.42
4	131.01
6	267.97
8	404.93
10	619.29
12	1,024.22

Terms of Payment

All customer service charges are billed monthly and are due and payable when rendered. Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

SCHEDULE B

Providence Water Supply Board Metered Sales Retail

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all general metered water service in the Providence Water Supply Board service area.

Rates

For all quantities used, except for bulk sales to public authorities for resale, the following rates per HCF shall apply:

Monthly Accounts

Residential	\$3.055
Commercial	\$2.922
Industrial	\$2.864

Terms of Payment

All metered sales bills are rendered in arrears monthly and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

SCHEDULE C

Providence Water Supply Board Bulk Sales to Public Authorities for Resale

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all public authorities in the Providence Water Supply Board service area purchasing water for resale.

Rates-Volume Charge

\$2,253.99 per million gallons, or
\$1.685988 per HCF

Terms of Payment

All bills for bulk sales are rendered monthly in arrears and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date

PROPOSED TARIFFS

SCHEDULE D

Providence Water Supply Board Public Fire Protection

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable to all service to public fire hydrants in the Providence Water Supply Board service area.

Rates

For each hydrant: \$394.86

For each hydrant in Providence, as allowed by statute: \$0

Terms of Payment

All bills for public fire service are rendered quarterly and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

SCHEDULE E

Providence Water Supply Board Private Fire Service

Rhode Island Public Utilities Commission Docket No.

Effective: April 29, 2013

Applicability

Applicable for service to private fire protection appliances owned and maintained by the customer in the Providence Water Supply service area.

Rates

For each fire service connection to the Providence Water Supply Board mains, the following charges shall apply:

<u>Size of Service</u>	<u>Monthly</u>
3/4"	\$ 7.97
1	9.32
1 ½	11.36
2	16.58
4	69.00
6	112.76
8	171.40
10	239.84
12	323.11
16	541.33

Terms of Payment

All bills for private fire services are rendered monthly and are due and payable in full when rendered.

Interest at a rate of 1% per month will be charged on unpaid account balances over 30 days from due date.

PROPOSED TARIFFS

**SCHEDULE F
PROVIDENCE WATER
TERMS & CONDITIONS
SERVICE FEE SCHEDULE
(effective April 29, 2013)
page 1 of 2**

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PROPOSED TARIFFS

SCHEDULE F PROVIDENCE WATER TERMS & CONDITIONS SERVICE FEE SCHEDULE (effective April 29 , 2013) page 2 of 2

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POLICE DETAILS

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SERVICE SHUTOFF FEE	\$ 64.00
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SERVICE RESTORATION FEE	\$ 43.00
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SPECIAL REQUESTS FOR SERVICES NOT LISTED ABOVE THAT DO NOT BENEFIT ALL CUSTOMERS	Billed at actual Cost plus overhead Rates in effect
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