



December 17, 2021

The Hon. Jorge O. Elorza
Mayor
Ricky Caruolo
General Manager

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

RE: Dk 4994: New Cost of Service Study-Rebuttal Testimony

BOARD OF DIRECTORS

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Legal Advisor

Dear Mrs. Massaro:

Enclosed please find an original and nine copies of supplemental rebuttal testimony and revised schedules for Harold Smith in the above matter initially filed on December 3, 2021.

An electronic copy of these documents has been provided to the service list.

Sincerely,

Mary L. Deignan-White

Mary L. Deignan-White
Division Manager - Finance
cc: service list(via email)

MEMBER

Rhode Island Water Works Assn.
New England Water Works Assn.
American Water Works Assn.
Water Research Foundation

An EPA WaterSense Partner

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125 Dupont Drive
Providence, RI 02907

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1 SUPPLEMENTAL REBUTTAL TESTIMONY OF
2 HAROLD J. SMITH, VICE PRESIDENT
3 RAFTELIS FINANCIAL CONSULTANTS, INC.
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11 for
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13 PROVIDENCE WATER SUPPLY BOARD
14 DOCKET # 4994
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23 December 17, 2021
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INTRODUCTION

Q. Please state your name and business address.

A. My name is Harold J. Smith and my business address is, 5619 DTC Parkway, Suite 850, Greenwood Village, Colorado.

Q. Are you the same Harold Smith who submitted pre-filed rebuttal testimony in these proceedings?

A. Yes, I am.

Q. What is the purpose of your supplemental rebuttal testimony?

A. I would like to submit revised schedules to reflect changes I made to the calculation of certain charges.

Q. Please describe the reasons for the changes?

A. There are two issues. The primary issue relates to the revenue requirement used as the basis for the cost of service study (COSS) addressed in my rebuttal filing. The second issue is minor but relates to references throughout my schedules to “FY 2022 Existing Rates”.

REVISED REVENUE REQUIREMENT

Q. Please describe the issue with the revenue requirement.

A. It might be helpful to first review the timing of various filings in Docket 4994. They are as follows:

1. Amended Settlement Agreement (ASA)
 - a. Filed August 25, 2020.
 - b. Approved by the Commission on October 20, 2020 (Order No. 23928)
2. Providence Water’s New Cost of Service Study Filing (new COSS) pursuant to Order No. 23928. Filed April 1, 2021.

1 3. Providence Water’s Step 2 Rate Increase Filing (Rate Year 2 Compliance Filing) pursuant
2 to Order No. 23928.

- 3 a. Filed April 30, 2021
- 4 b. Hearing June 22, 2021
- 5 c. Re-filed with Commission ordered reductions June 30, 2021
- 6 d. Approved by Commission at the July 27, 2021 Open Meeting

7
8 The ASA included revenue requirements for rate years ending June 30 of 2021, 2022 and 2023.
9 As noted in my testimony for Providence Water’s new COSS filing (Compliance Testimony of
10 Harold J. Smith for Providence Water Supply Board Docket 4994, page 3, Lines 16 – 17), the
11 revenue requirement for the new COSS was the same as rate year 2 (ending June 30, 2022) of the
12 ASA. At the time, this was the revenue requirement which had been litigated by all parties to this
13 case and approved by the Commission in Order 23928.

14
15 Following the filing of Providence Water’s new COSS, on April 1, 2021, Providence Water filed
16 the Rate Year 2 Compliance Filing noted above. Following a hearing held on June 22, 2021,
17 Providence Water was directed by the Commission to reduce the rate year 2 revenue requirement
18 from \$87,749,844 to \$86,779,859 (approximately 1%). On June 30, 2021, Providence Water re-
19 filed its compliance filing, pursuant to the Commission’s direction at the June 22, 2021 hearing.
20 The Commission approved the filing at its July 27, 2021 Open Meeting.

21
22 Following Providence Water’s new COSS filing, the intervenors in this case filed direct testimony
23 (October 8, 2021) and Providence Water filed rebuttal testimony (December 3, 2021). My rebuttal
24 testimony, filed on December 3, 2021, included a revenue requirement for rate year 2 (the basis
25 for the rate proposal) that was based on the ASA and did not reflect the Commission’s reductions
26 to the revenue requirement which were approved at the July 27, 2021, Open Meeting.

27
28 In summary, the revenue requirement in my rebuttal testimony is reflective of Providence Water’s
29 ASA and the new COSS, but not the most recent Rate Year 2 Compliance Filing, which reduced
30 the revenue requirement by approximately 1%.

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Q. Mr. Smith, hasn't rate year 2 already begun?

A. Yes.

Q. Given your answer, why is it important that the revenue requirement in your COSS rebuttal testimony be revised to reflect the Commissions July 27, 2021 decision?

A. I believe it is important to have a common frame of reference for the parties to this case when evaluating the COSS and the revenue requirement for that year should represent the most recently approved revenue requirement.

Q. Have you revised your schedules to reflect this change?

A. Yes. I have included with this testimony a revised HJS-1, which is reflective of the lower revenue requirement (\$86,779,859). I have also included a revised HJS-12, which demonstrates the adjustments to payroll and utilities which were approved by the Commission at the July 27, 2021 Open Meeting. The adjustment to payroll (\$844,602) was spread proportionally to all payroll accounts. The adjustment to utilities (\$106,364) was spread proportionally to all utilities accounts. There is also a small reduction to the revenue reserve and operating reserve of \$19,019. The total reduction from the ASA rate year 2 (\$87,749,844) to that approved at the July 27 Open Meeting (\$86,779,859) is \$969,985. This change is carried through the remaining schedules which were included in my original rebuttal testimony (HJS-13a through HJS-25).

Q. What is the impact on the rates proposed in your original rebuttal testimony?

A. The rates are *lower* for every class of customer under both the COSS calculation and the gradualism suggestion.

Q. Mr. Smith, based on the revisions to your schedules, is there anything in the text of your rebuttal testimony that requires revision?

A. Yes. Page 12 at Lines 29 – 30 makes reference to the April 1, 2021 new COSS filing. As noted above I have revised HJS-12 to reflect the reductions approved by the Commission at the July 27, 2021 Open Meeting.

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REVISED EXISTING FY 2022 RATES

Q. Please describe the issue with the existing FY 2022 rates.

A. The revenue requirement, rates, impacts, and related revenues included on Schedules HJS-1, and HJS-20 through 25 in my rebuttal which fall under headings such as “Existing Rates FY 2022”, “Existing Charge”, “FY 2022 – Existing” etc., are all reflective of rate year 2 of the ASA and did not reflect the reductions to the revenue requirement and rates pursuant to the Commission’s decision at the July 27, 2021, Open Meeting.

Q. Did you revise those schedules to reflect the July 27, 2021 Open Meeting decision with respect to the existing revenue requirement, rates and revenues?

A. Yes. They have been revised and are attached to this testimony.

Q. Does this change materially impact the calculation of your proposed rates?

A. This change, independent of the revenue requirement revision above is minor and does not materially impact the calculation of the proposed rates.

Q. Mr. Smith does this conclude your supplemental rebuttal testimony.

A. Yes, it does.

Schedule HJS-1: Cost of Service Summary

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Description	Existing Rates FY 2022	COS Rate Year FY 22 Adj.	COS Rate Year FY 2022
Revenue			
Service Charge	\$ 10,492,391	\$ -	\$ 10,492,391
East Smithfield Debt Surcharge	\$ 82,451	\$ -	\$ 82,451
Retail Sales	\$ 49,063,826	\$ 476,514	\$ 49,540,340
Wholesale Sales	\$ 18,977,173	\$ (477,720)	\$ 18,499,453
Private Fire Protection	\$ 4,144,586	\$ -	\$ 4,144,586
Retail FPSC	\$ 1,968,222	\$ -	\$ 1,968,222
Public Fire Protection	\$ 2,061,838	\$ -	\$ 2,061,838
Miscellaneous Revenue [D]	\$ 1,543,163	\$ -	\$ 1,543,163
TOTAL REVENUE	\$ 88,333,651	\$ (1,206)	\$ 88,332,445
Total Rate Revenues	\$ 86,790,488	\$ (1,206)	\$ 86,789,282
Expenses			
Operations			
Operations and Maintenance	\$ 36,094,692	\$ -	\$ 36,094,692
Insurance	\$ 2,051,057	\$ -	\$ 2,051,057
Chemical & Sludge	\$ 3,600,000	\$ -	\$ 3,600,000
City Service	\$ 839,167	\$ -	\$ 839,167
Property Taxes	\$ 7,934,311	\$ -	\$ 7,934,311
Capital Reimbursement	\$ (1,945,605)	\$ -	\$ (1,945,605)
Net Operations [B]	\$ 48,573,621	\$ -	\$ 48,573,621
Capital			
Capital Fund	\$ 2,127,000	\$ -	\$ 2,127,000
Western Cranston Fund	\$ 40,000	\$ -	\$ 40,000
IFR Fund	\$ 31,300,000	\$ -	\$ 31,300,000
Meter Replacement Fund	\$ 1,000,000	\$ -	\$ 1,000,000
Vehicle/Equipment Fund	\$ 1,500,000	\$ -	\$ 1,500,000
Lead Service Replacement Fund	\$ 2,000,000	\$ -	\$ 2,000,000
E. Smithfield Debt Service	\$ 82,451	\$ -	\$ 82,451
Revenue Reserve Fund ⁽¹⁾ [C]	\$ 424,987	\$ -	\$ 424,987
Capital [A]	\$ 38,474,439	\$ -	\$ 38,474,439
TOTAL EXPENSES	\$ 87,048,060	\$ -	\$ 87,048,060
Operating Reserve (Unrestricted) ⁽²⁾	\$ 1,274,962	\$ -	\$ 1,274,962
Total Incl. Reserves	\$ 88,323,022	\$ -	\$ 88,323,022
Net Revenue Requirement	\$ 86,779,859		\$ 86,779,859
Revenues Over (Under) Expenses⁽³⁾	\$ 10,629		\$ 9,423
Total Increase to Break-Even ⁽⁴⁾			0.00%
Rate Revenue Increase to Break-Even⁽⁵⁾			0.00%

Notes:

- (1) Revenue Reserve is $((A+B)-C)-(D)) \times .005$
- (2) Operating Reserve is $((A+B)-C)-(D)) \times .015$
- (3) Slight revenue surplus due to rounding
- (4) Based on Total Revenues
- (5) Rate Revenues Only, Excludes East Smithfield

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Account	Description	Rate Year FY 2021	Pro-Forma Rate Year (Year 2)							
			Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 Adj. 3	Note	Rate Year FY 22 CPI	Rate Year FY 2022
Operation and Maintenance										
Source of Supply										
60110	Salary + Wages -SOSO	\$ 849,865	\$ 25,939	3	\$ (529)	3	\$ (44,850)	3	\$ -	\$ 830,425
60120	Salary + Wages -SOSM	\$ 569,690	\$ 17,314	3	\$ (267)	3	\$ (22,608)	3	\$ -	\$ 564,130
60210	Payroll Clearing -SOSO	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
60220	Payroll Clearing -SOSM	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
60410	Employee Pension +Ben -SOSO	\$ 536,920	\$ 26,844	4	\$ (37)	4	\$ -	4	\$ -	\$ 563,727
60420	Employee Pension + Ben -SOSM	\$ 335,108	\$ 16,754	4	\$ (23)	4	\$ -	4	\$ -	\$ 351,839
60520	Overhead Rate Applied -SOSM	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
61010	Purchased Power	\$ 794	\$ (5)	5	\$ -	5	\$ (124)	5	\$ -	\$ 666
62010	Material and Supplies -SOSO	\$ 5,866	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 5,866
62020	Material and Supplies - SOSM	\$ 18,893	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 18,893
63110	Contractual Service -Eng-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
63120	Contractual Service-Eng-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
63610	Contractual Service Other-SOSO	\$ 13,827	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 13,827
63620	Contractual Service Other-SOSM	\$ 12,278	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 12,278
64210	Rental of Equipment-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
64220	Rental of Equipment-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
65010	Transportation Expense-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
65020	Transportation Expense-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
67510	Miscellaneous Expenses-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
67520	Miscellaneous Expenses-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
	Total Source of Supply Expense	\$ 2,343,243	\$ 86,846		\$ (855)		\$ (67,582)		\$ -	\$ 2,361,652
Pumping Expenses										
61523	Fuel or Power Purchase -PPO	\$ 465,460	\$ (2,599)	5	\$ -	5	\$ (71,520)	5	\$ -	\$ 391,341
63523	Contractual Service Other-PPO	\$ 13,816	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 13,816
	Total Pumping Expenses	\$ 479,276	\$ (2,599)		\$ -		\$ (71,520)		\$ -	\$ 405,157

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Account	Description	Rate Year FY 2021	Pro-Forma Rate Year (Year 2)							
			Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 Adj. 3	Note	Rate Year FY 22 CPI	Rate Year FY 2022
Water Treatment Expenses										
60130	Salary + Wages -WTO	\$ 2,565,589	\$ 78,281	3	\$ (1,568)	3	\$ (132,953)	3	\$ -	\$ 2,509,348
60140	Salary + Wages - WTM	\$ 294,123	\$ 8,988	3	\$ (196)	3	\$ (16,620)	3	\$ -	\$ 286,296
60430	Employee Pension+Benefit-WTO	\$ 1,501,816	\$ 75,084	4	\$ (102)	4	\$ -	4	\$ -	\$ 1,576,798
60440	Employee Pension+Benefit-WTM	\$ 248,927	\$ 12,445	4	\$ (17)	4	\$ -	4	\$ -	\$ 261,356
61530	Purchased Power-WTO	\$ 135,715	\$ (769)	5	\$ -	5	\$ (21,167)	5	\$ -	\$ 113,780
61540	Power Purchased -WTM	\$ -	\$ -	5	\$ -	5	\$ -	5	\$ -	\$ -
61630	Fuel for Purchased Power-WTO	\$ 200,347	\$ -	5	\$ -	5	\$ -	5	\$ -	\$ 200,347
62030	Material and Supplies -WTO	\$ 217,299	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 217,299
62040	Material and Supplies -WTM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
63130	Contractual Service Eng-WTO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
63140	Contractual Service Eng-WTM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
63630	Contractual Service Other-WTO	\$ 341,400	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 341,400
63640	Contractual Service Other-WTM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
64230	Rental of Equipment -WTO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
64240	Rental of Equipment -WTM	\$ 3,799	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 3,799
65030	Transportation Expense-WTO	\$ 1,333	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 1,333
67530	Miscellaneous Expenses-WTO	\$ 204,372	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 204,372
67540	Miscellaneous Expenses - WTM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
	Total Treatment Expense	\$ 5,714,720	\$ 174,030		\$ (1,883)		\$ (170,739)		\$ -	\$ 5,716,127
Transmission + Dist. Expense:										
60150	Salary + Wages -T&DO	\$ 569,858	\$ 17,414	3	\$ (380)	3	\$ (32,200)	3	\$ -	\$ 554,692
60160	Salary + Wages -T&DM	\$ 3,074,530	\$ 93,878	3	\$ (1,961)	3	\$ (166,265)	3	\$ -	\$ 3,000,183
60250	Payroll Clearing-T&DO	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
60260	Payroll Clearing -T&DM	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
60450	Employee Pension+Benefit-T&DO	\$ 404,349	\$ 20,216	4	\$ (28)	4	\$ -	4	\$ -	\$ 424,537
60460	Employee Pension+Benefit-T&DM	\$ 2,034,721	\$ 101,727	4	\$ (139)	4	\$ -	4	\$ -	\$ 2,136,309
60550	Overhead Rate Applied-T&DO	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
60560	Overhead Rate Applied -T&DM	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
61550	Power Purchased-T&DO	\$ 10,534	\$ (60)	5	\$ -	5	\$ (1,643)	5	\$ -	\$ 8,831
62050	Material and Supplies -T&DO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
62060	Material and Supplies-T&DM	\$ 427,364	\$ 22,248	6	\$ -	6	\$ -	6	\$ -	\$ 449,613
63150	Contractual Services Eng-T&DO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
63160	Contractual Services Eng-T&DM	\$ 47,278	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 47,278
63650	Contractual Service Other-T&DO	\$ 22,598	\$ 1,970	6	\$ -	6	\$ -	6	\$ -	\$ 24,568
63660	Contractual Service Other-T&DM	\$ 998,139	\$ 4,696	6	\$ -	6	\$ -	6	\$ -	\$ 1,002,834
65060	Transportation Expense -T&DM	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
67550	Miscellaneous Exp -T&DO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
67560	Miscellaneous Exp-T&DM	\$ 44,079	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 44,079
	Total Transmission & Distribution	\$ 7,633,449	\$ 262,090		\$ (2,507)		\$ (200,107)		\$ -	\$ 7,692,924

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Account	Description	Rate Year FY 2021	Pro-Forma Rate Year (Year 2)							
			Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 Adj. 3	Note	Rate Year FY 22 CPI	Rate Year FY 2022
Customer Accounts Expense:										
60170	Salary+Wages-CAO	\$ 2,140,553	\$ 65,326	3	\$ (1,324)	3	\$ (112,284)	3	\$ -	\$ 2,092,271
60270	Payroll Clearing -CAO	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
60470	Employee Pension+Benefit-CAO	\$ 1,568,588	\$ 78,423	4	\$ (107)	4	\$ -	4	\$ -	\$ 1,646,904
60570	Overhead Rate Applied-CAO	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
62070	Material and Supplies-CAO	\$ 4,043	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 4,043
63670	Contractual Services Other -CAO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
65070	Transportation Expenses -CAO	\$ 3,002	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 3,002
67070	Bad Debt Expense	\$ 207,146	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 207,146
67570	Miscellaneous Expenses-CAO	\$ 640,886	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 640,886
	<i>Total Customer Accounts</i>	\$ 4,564,217	\$ 143,749		\$ (1,431)		\$ (112,284)		\$ -	\$ 4,594,251
Administrative and General										
60180	Salary+Wages -A&GO	\$ 6,186,714	\$ 284,833	3	\$ (3,736)	3	\$ (316,822)	3	\$ -	\$ 6,150,988
60280	Payroll Clearing -A&GO	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
60480	Employee Pension+Ben-A&GO	\$ 4,541,580	\$ 227,060	4	\$ (310)	4	\$ -	4	\$ -	\$ 4,768,330
60580	Overhead Rate Applied-A&GO	\$ -	\$ -	3	\$ -	3	\$ -	3	\$ -	\$ -
61580	Purchased Power-A&GO	\$ 197,272	\$ (433)	5	\$ -	5	\$ (11,911)	5	\$ -	\$ 184,929
61680	Fuel Or Power Purchased-A&GO	\$ -	\$ -	5	\$ -	5	\$ -	5	\$ -	\$ -
62080	Material and Supplies -A&GO	\$ 716,310	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 716,310
63180	Contractual Service Eng-A&GO	\$ 135,951	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 135,951
63280	Contractual Service Acctg-A&GO	\$ 51,615	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 51,615
63380	Contractual Service Legal-A&GO	\$ 73,963	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 73,963
63480	Contractual Service Mgmt fees-A&GO	\$ -	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ -
63680	Contractual Service Other-A&GO	\$ 2,196,510	\$ (142,622)	6	\$ 137,750	6	\$ -	6	\$ -	\$ 2,191,638
64280	Rental of Equipment-A&GO	\$ 2,686	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 2,686
65080	Transportation Expenses-A&GO	\$ 10,944	\$ -	6	\$ -	6	\$ -	6	\$ -	\$ 10,944
66780	Regulatory Commission Expense	\$ 575,550	\$ 43,515	7	\$ (40,000)	7	\$ -	7	\$ -	\$ 579,065
67580	Miscellaneous Expenses- A&GO	\$ 595,362	\$ (137,200)	6	\$ -	6	\$ -	6	\$ -	\$ 458,162
	<i>Total Administration + General</i>	\$ 15,284,458	\$ 275,153		\$ 93,704		\$ (328,733)		\$ -	\$ 15,324,581
	Total Operation & Maintenance	\$ 36,019,363	\$ 939,268		\$ 87,027		\$ (950,966)		\$ -	\$ 36,094,692

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Account	Description	Rate Year FY 2021	Pro-Forma Rate Year (Year 2)						Rate Year FY 2022	
			Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 Adj. 3	Note		Rate Year FY 22 CPI
Source of Supply		\$ 2,343,243	\$ 86,846		\$ (855)		\$ (67,582)		\$ -	\$ 2,361,652
Pumping		\$ 479,276	\$ (2,599)		\$ -		\$ (71,520)		\$ -	\$ 405,157
Treatment		\$ 5,714,720	\$ 174,030		\$ (1,883)		\$ (170,739)		\$ -	\$ 5,716,127
Transmission & Distrib.		\$ 7,633,449	\$ 262,090		\$ (2,507)		\$ (200,107)		\$ -	\$ 7,692,924
Customer Accounts		\$ 4,564,217	\$ 143,749		\$ (1,431)		\$ (112,284)		\$ -	\$ 4,594,251
Administration & General		\$ 15,284,458	\$ 275,153		\$ 93,704		\$ (328,733)		\$ -	\$ 15,324,581
Total Operation & Maintenance		\$ 36,019,363	\$ 939,268		\$ 87,027		\$ (950,966)		\$ -	\$ 36,094,692
Capitalized Overheads		\$ -							\$ -	\$ -
Full Operation & Maint. Operating Fund		\$ 36,019,363	\$ 939,268		\$ 87,027		\$ (950,966)		\$ -	\$ 36,094,692
857 Insurance Fund										
62080	Material and Supplies -A&GO	\$ 16,500	\$ -	10		10		10		\$ 16,500
62080	Injuries and Damages	\$ 224,654	\$ (139,654)	10		10		10		\$ 85,000
63680	Contract Services - Other A&GO	\$ -		10		10		10		\$ -
65780 +	Ins. Gen. Liability									
65980	Insurance- Other A&GO	\$ 1,151,934	\$ 22,905	10		10		10		\$ 1,174,839
65880	Insurance - W/C	\$ 785,125	\$ 9,154	10		10		10		\$ 794,279
67580	Misc. Expense	\$ 205,000	\$ (200,000)	10		10		10		\$ 5,000
	Funding Adjustment	\$ (332,156)	\$ 307,596	10		10		10		\$ (24,561)
Total Insurance Fund		\$ 2,051,057	\$ -		\$ -		\$ -		\$ -	\$ 2,051,057
878 Chemical and Sludge Maintenance Fund										
61830	Chemicals - WTO	\$ 2,217,123	\$ 136,189	8		8		8		\$ 2,353,312
63130	Contract Services - Eng WTM	\$ -	\$ -	8		8		8		\$ -
63640	Contract Services - Other WTM	\$ 1,608,918	\$ -	8		8		8		\$ 1,608,918
67540	Miscellaneous Expenses - WTM	\$ 80,000	\$ (80,000)	8		8		8		\$ -
	Funding Adjustment	\$ (306,041)	\$ (56,189.38)	8		8		8		\$ (362,230)
Total Chemical and Sludge Maintenance Fund		\$ 3,600,000	\$ -		\$ -		\$ -		\$ -	\$ 3,600,000
Total O&M		\$ 41,670,419	\$ 939,268		\$ 87,027		\$ (950,966)		\$ -	\$ 41,745,748

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Account	Description	Rate Year FY 2021	Pro-Forma Rate Year (Year 2)							Rate Year FY 2022
			Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 Adj. 3	Note	Rate Year FY 22 CPI	
Property Taxes- Other Local Govern.										
40820	Town of North Providence	\$ 303,569	\$ 12,143	9	\$ -	9	\$ -	9	\$ -	\$ 315,712
40821	Town of Glocester	\$ 79,292	\$ 3,172	9	\$ -	9	\$ -	9	\$ -	\$ 82,463
40822	Town of West. Glocester	\$ 4,585	\$ 183	9	\$ -	9	\$ -	9	\$ -	\$ 4,769
40823	Town Harmony	\$ 208	\$ 8	9	\$ -	9	\$ -	9	\$ -	\$ 217
40824	Town Chepachet	\$ 134	\$ 5	9	\$ -	9	\$ -	9	\$ -	\$ 139
40825	Town Scituate	\$ 6,760,676	\$ 270,427	9	\$ -	9	\$ -	9	\$ -	\$ 7,031,103
40827	Town of Johnston	\$ 100,258	\$ 4,010	9	\$ -	9	\$ -	9	\$ -	\$ 104,269
40828	Town of Foster	\$ 312,360	\$ 12,494	9	\$ -	9	\$ -	9	\$ -	\$ 324,855
40829	City of Cranston	\$ 61,065	\$ 2,443	9	\$ -	9	\$ -	9	\$ -	\$ 63,507
40830	City of West. Warwick	\$ 6,998	\$ 280	9	\$ -	9	\$ -	9	\$ -	\$ 7,278
	Total Property Taxes	\$ 7,629,145	\$ 305,166		\$ -		\$ -		\$ -	\$ 7,934,311
	Full Operation & Maint.	\$ 41,670,419	\$ 939,268		\$ 87,027		\$ (950,966)		\$ -	\$ 41,745,748
	City Services	\$ 839,167	\$ -		\$ -		\$ -		\$ -	\$ 839,167
	Total Property Taxes	\$ 7,629,145	\$ 305,166		\$ -		\$ -		\$ -	\$ 7,934,311
	Capital Reimbursement	\$ (1,888,937)	\$ (56,668)	3	\$ -		\$ -		\$ -	\$ (1,945,605)
	Total Other Expenditures	\$ 48,249,794	\$ 1,187,766		\$ 87,027		\$ (950,966)		\$ -	\$ 48,573,621
	<u>Restricted Expenditures</u>									
	Capital Fund	\$ 2,127,000	\$ -	10						\$ 2,127,000
	Western Cranston Fund	\$ 40,000	\$ -	10						\$ 40,000
	IFR Fund	\$ 29,300,000	\$ 2,000,000	10						\$ 31,300,000
	Meter Replacement Fund (Excl. ES Debt)	\$ 1,000,000	\$ -	10						\$ 1,000,000
	Vehicle/Equipment Fund	\$ 1,550,000	\$ (50,000)	10						\$ 1,500,000
	Lead Service Replacement Fund	\$ 1,000,000	\$ 1,000,000	10						\$ 2,000,000
	Revenue Reserve Fund	\$ -	\$ 424,987	1						\$ 424,987
	Total Restricted Expenditures	\$ 35,017,000	\$ 3,374,987		\$ -		\$ -			\$ 38,391,987
Grand Total		\$ 83,266,794	\$ 4,562,753		\$ 87,027		\$ (950,966)			\$ 86,965,608

Note

- 1 See HJS-1 Cost of Service Summary
- 2 See HJS-2 Revenue Under Existing Rates
- 3 See HJS-3 Adjustments to Salaries and Wages
- 4 See HJS-4 Adjustments to Pensions and Other Benefits
- 5 See HJS-5 Adjustments to Utilities
- 6 See HJS-6 Adjustments to Supplies, Materials and Services
- 7 See HJS-7 Adjustments to Regulatory and Rate Case Expense
- 8 See HJS-8 Adjustments to Chemicals and Sludge Maintenance
- 9 See HJS-9 Adjustments to Property Taxes
- 10 See HJS-10 Restricted Funds
- 11 See HJS-11 Inflation Adjustment

Schedule HJS-13a: Allocation Factors

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Factor	Description	CTA - Transmission & Distribution			CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only							
		Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire		
		All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.	
1	99.5% CTA Base 0.5% Direct Fire	99.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	100.00%
2	CTA Base, Max Day	56.57%	43.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	CTA Base, Max Day, Max Hour	33.02%	25.35%	41.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	99.5% CTASTL Base 0.5% Direct Fire	0.00%	0.00%	0.00%	0.00%	99.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	100.00%
5	CTASTL Base, Max Day	0.00%	0.00%	0.00%	0.00%	56.57%	43.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
6	CTASTL Base, Max Day, Max Hour	0.00%	0.00%	0.00%	0.00%	33.02%	25.35%	41.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
7	HSR Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	100.00%
8	HSR Base, Max Day	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	56.57%	43.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
9	HSR Base, Max Day, Max Hour	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.02%	25.35%	41.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
10	99.5% Retail Base, 0.5% Direct Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.50%	0.00%	0.00%	0.00%	0.50%	100.00%
11	Retail Base, Max Day	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	56.57%	43.43%	0.00%	0.00%	0.00%	100.00%
12	Retail Base, Max Day, Max Hour	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.02%	25.35%	41.63%	0.00%	0.00%	100.00%
13	100% CTA Base Inch-Miles (<=12")	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
14	100% M&S	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
15	100% Billing	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
16	50% M&S, 50% Billing	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	100.00%
17	100% Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
18	As Pump Station Capacity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.51%	15.75%	25.86%	12.50%	9.60%	15.76%	0.00%	0.00%	0.00%	100.00%
19	As Pump Station Electric Costs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.70%	15.89%	26.09%	12.32%	9.46%	15.54%	0.00%	0.00%	0.00%	100.00%
20	As Storage Capacity	0.00%	0.00%	0.00%	0.00%	23.56%	18.09%	29.70%	6.84%	5.25%	8.63%	2.62%	2.01%	3.30%	0.00%	0.00%	0.00%	100.00%
21	As T&D Work/Service Orders	10.71%	8.22%	13.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.69%	0.01%	17.86%	100.00%
22	As T&D Contract Services	30.31%	23.27%	38.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.20%	0.00%	0.00%	100.00%
23	As T&D Plant Excl. M&S, Land, Structures	0.00%	0.00%	0.00%	0.00%	11.65%	8.94%	14.69%	3.38%	2.60%	4.26%	1.30%	0.99%	1.63%	0.00%	0.00%	50.55%	100.00%
24	As Total Plant Excl. Gen. Plant	17.12%	13.14%	21.58%	0.00%	23.93%	2.73%	0.61%	0.16%	0.12%	0.21%	0.07%	0.05%	0.08%	17.97%	0.00%	2.21%	100.00%
25	As Total Plant Excl. Land, COF	19.34%	14.85%	24.38%	0.00%	14.31%	3.06%	0.66%	0.18%	0.14%	0.22%	0.07%	0.06%	0.09%	20.30%	0.00%	2.33%	100.00%
26	As Total Plant Excl. Land	19.78%	14.56%	23.90%	0.00%	13.60%	2.88%	0.62%	0.17%	0.13%	0.21%	0.33%	0.05%	0.09%	20.67%	0.39%	2.61%	100.00%
27	As Central Operations Facility Square Footage	24.42%	11.44%	18.78%	0.00%	6.06%	0.96%	0.21%	0.06%	0.04%	0.07%	3.06%	0.02%	0.03%	24.62%	4.59%	5.66%	100.00%
28	As Labor O&M Excl. A&G	3.12%	2.40%	3.94%	7.24%	41.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14.49%	22.26%	5.42%	100.00%
29	As Non-Labor O&M Excl. A&G	8.94%	6.87%	11.28%	2.03%	16.71%	11.84%	0.00%	2.11%	1.62%	2.66%	1.29%	0.99%	1.63%	10.91%	18.35%	2.79%	100.00%
30	As Total O&M Excl. A&G	4.24%	3.25%	5.34%	6.25%	36.46%	2.26%	0.00%	0.40%	0.31%	0.51%	0.25%	0.19%	0.31%	13.81%	21.51%	4.91%	100.00%
31	As Total Insurance Before Adjustment	6.48%	4.97%	8.17%	4.24%	27.05%	6.82%	0.00%	1.22%	0.93%	1.53%	0.74%	0.57%	0.94%	12.42%	20.01%	3.90%	100.00%
32	As Total Chemicals Before Adjustment	0.00%	0.00%	0.00%	0.00%	82.07%	17.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.30%	100.00%
33	As Total Revenue Requirement Before Reserves	9.61%	7.36%	12.09%	2.72%	29.83%	6.93%	0.34%	0.43%	0.33%	0.55%	0.19%	0.14%	0.24%	14.57%	11.61%	3.04%	100.00%
34	As Retail Req. Excl. Bad Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.64%	0.47%	0.78%	49.16%	38.96%	9.99%	100.00%

Factor	Description	Base	MDEC	MHEC	Total
1	100% CTA Base	100.00%			100.00%
2	CTA Base, Max Day				
	System Demand (Ccf/Day)	65,720	50,462	-	116,182
	Allocation Factor (%)	56.57%	43.43%	0.00%	100.00%
3	CTA Base, Max Day, Max Hour				
	System Demand (Ccf/Day)	65,720	50,462	82,860	199,042
	Allocation Factor (%)	33.02%	25.35%	41.63%	100.00%
4	100% Retail Base	100.00%			100.00%
5	Retail Base, Max Day	56.57%	43.43%	0.00%	100.00%
6	Retail Base, Max Day, Max Hour	33.02%	25.35%	41.63%	100.00%

Schedule HJS-13b: Pumping and Storage Allocation (Factors 18, 19 and 20)

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Station	Capacity (mgd)	Factor	Percent of Capacity	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only							
				Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire		
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.		
Neutaconkanut	38.6	9	35.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.72%	9.00%	14.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Bath Street	28.9	9	26.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.79%	6.75%	11.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aqueduct	11.5	12	10.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.50%	2.69%	4.41%	0.00%	0.00%	0.00%	0.00%	
Fruit Hill	4.3	12	3.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.31%	1.01%	1.65%	0.00%	0.00%	0.00%	0.00%	
Alpine Estates	1.7	12	1.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.53%	0.41%	0.67%	0.00%	0.00%	0.00%	0.00%	
Cranston	3.8	12	3.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.16%	0.89%	1.47%	0.00%	0.00%	0.00%	0.00%	
Dean Estates	5.1	12	4.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.55%	1.19%	1.96%	0.00%	0.00%	0.00%	0.00%	
Greenville	2.5	12	2.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.77%	0.59%	0.97%	0.00%	0.00%	0.00%	0.00%	
Ashby Street	1.4	12	1.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.44%	0.34%	0.55%	0.00%	0.00%	0.00%	0.00%	
Structure "D" PS	8.0	12	7.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.43%	1.87%	3.06%	0.00%	0.00%	0.00%	0.00%	
Waltham	2.7	12	2.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.81%	0.62%	1.02%	0.00%	0.00%	0.00%	0.00%	
Totals	108.7		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.51%	15.75%	25.86%	12.50%	9.60%	15.76%	0.00%	0.00%	0.00%	0.00%	

Factor 18 - As Pump Station Capacity	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.51%	15.75%	25.86%	12.50%	9.60%	15.76%	0.00%	0.00%	0.00%
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Station	Power Cost	Factor	Percent of Power	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
				Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.	
Neutaconkanut	\$ 321,096	9	37.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.46%	9.57%	15.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Bath Street	\$ 212,118	9	24.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.23%	6.32%	10.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aqueduct	\$ 182,312	12	21.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.08%	5.43%	8.92%	0.00%	0.00%	0.00%	0.00%
Fruit Hill	\$ 39,175	12	4.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.52%	1.17%	1.92%	0.00%	0.00%	0.00%	0.00%
Alpine Estates	\$ 3,637	12	0.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.11%	0.18%	0.00%	0.00%	0.00%	0.00%
Cranston	\$ 17,420	12	2.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.68%	0.52%	0.85%	0.00%	0.00%	0.00%	0.00%
Dean Estates	\$ 31,886	12	3.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.24%	0.95%	1.56%	0.00%	0.00%	0.00%	0.00%
Greenville	\$ 23,469	12	2.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.91%	0.70%	1.15%	0.00%	0.00%	0.00%	0.00%
Ashby Street	\$ -	12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Structure "D" PS	\$ 7,048	12	0.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.27%	0.21%	0.34%	0.00%	0.00%	0.00%	0.00%
Waltham	\$ 12,502	12	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.49%	0.37%	0.61%	0.00%	0.00%	0.00%	0.00%
Totals	\$ 850,664		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.70%	15.89%	26.09%	12.32%	9.46%	15.54%	0.00%	0.00%	0.00%	

Factor 19 - As Pump Station Electric Costs	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.70%	15.89%	26.09%	12.32%	9.46%	15.54%	0.00%	0.00%	0.00%
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Reservoir/Tank	Capacity (mg)	Factor	Percent of Capacity	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
				Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.	
Aqueduct Res	43.3	6	36.17%	0.00%	0.00%	0.00%	0.00%	11.94%	9.17%	15.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Neutaconkanut Res	42.1	6	35.17%	0.00%	0.00%	0.00%	0.00%	11.61%	8.92%	14.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Longview Res	24.8	9	20.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.84%	5.25%	8.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lawton Hill Res.	5.0	12	4.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.38%	1.06%	1.74%	0.00%	0.00%	0.00%	0.00%
Ridge Rd. Tank	3.5	12	2.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.97%	0.74%	1.22%	0.00%	0.00%	0.00%	0.00%
Greenville Tank	1.0	12	0.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.21%	0.35%	0.00%	0.00%	0.00%	0.00%
Totals	119.7		100.00%	0.00%	0.00%	0.00%	0.00%	23.56%	18.09%	29.70%	6.84%	5.25%	8.63%	2.62%	2.01%	3.30%	0.00%	0.00%	0.00%	

Factor 20 - As Storage Capacity	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.56%	18.09%	29.70%	6.84%	5.25%	8.63%	2.62%	2.01%	3.30%	0.00%	0.00%	0.00%
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Schedule HJS-13c: Inch-Miles (Base Demand)

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Pipe Size	Total	Retail	Bristol County	East Providence	Greenville	Kent County	Lincoln	Smithfield	Warwick
<6"	1.59	1.59	-	-	-	-	-	-	-
6	2,703.15	2,692.21	1.38	-	0.12	-	9.43	0.01	-
8	2,785.82	2,740.70	4.70	-	11.25	-	28.17	1.00	-
10	12.29	12.29	-	-	-	-	-	-	-
12	1,162.12	1,104.37	2.54	0.04	3.44	-	42.11	9.62	-
16	714.00	657.55	1.23	-	0.52	-	46.16	8.54	-
20	163.60	158.27	0.53	-	0.14	-	4.66	0.00	-
24	647.30	498.88	13.98	0.09	79.60	-	32.19	22.42	0.14
30	507.80	302.31	170.45	-	0.13	-	16.86	11.33	6.72
36	68.70	51.75	12.52	0.02	0.05	-	1.84	2.10	0.42
42	205.60	124.92	1.64	-	0.01	-	20.73	13.46	44.84
48	154.80	91.63	2.93	0.04	1.01	-	35.70	23.37	0.12
60	264.00	222.19	0.91	1.57	8.62	-	18.30	11.07	1.34
66	106.00	70.85	7.99	4.17	0.00	-	5.42	3.55	14.02
78	345.00	100.44	15.61	109.13	-	28.85	8.64	5.63	76.70
90	406.00	323.09	14.01	7.69	9.65	0.25	16.05	10.48	24.78
102	525.70	210.63	33.60	234.99	-	-	18.61	12.06	15.81
Totals	10,773.47	9,363.67	284.02	357.74	114.54	29.10	304.87	134.64	184.89
	100.00%	86.91%	2.64%	3.32%	1.06%	0.27%	2.83%	1.25%	1.72%
<=12"	6,664.97	6,551.16	8.62	0.04	14.81	-	79.71	10.63	-
	100.00%	98.29%	0.13%	0.00%	0.22%	0.00%	1.20%	0.16%	0.00%

Schedule HJS-13c: Inch-Miles (Maximum Day Demand)

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Pipe Size	Total	Retail	Bristol County	East Providence	Greenville	Kent County	Lincoln	Smithfield	Warwick
<6"	1.60	1.60	-	-	-	-	-	-	-
6	2,703.10	2,696.58	0.25	-	0.54	-	5.71	0.02	-
8	2,785.80	2,748.84	0.48	-	9.20	-	26.13	1.15	-
10	12.30	12.30	-	-	-	-	-	-	-
12	1,162.10	1,108.48	3.22	-	3.81	-	35.54	11.05	-
16	714.00	660.85	1.34	-	0.64	-	41.37	9.80	-
20	163.60	158.29	0.56	-	0.11	-	4.63	0.01	-
24	647.30	489.49	11.96	-	66.97	-	28.86	50.02	-
30	507.80	285.60	186.04	-	0.07	-	14.95	14.62	6.52
36	68.70	46.26	17.55	-	0.10	-	1.74	2.69	0.36
42	205.60	137.74	8.77	-	0.02	-	0.03	15.50	43.54
48	154.80	93.75	3.43	-	2.88	-	26.07	28.67	-
60	264.00	203.61	0.35	0.90	12.58	-	31.03	15.47	0.06
66	106.00	67.13	12.85	-	0.16	-	0.19	4.11	21.56
78	345.00	127.76	23.40	78.83	-	24.49	-	6.48	84.04
90	406.00	298.21	20.43	0.20	14.57	0.18	23.11	14.44	34.86
102	525.70	272.33	50.90	171.50	-	-	-	13.88	17.09
Totals	10,773.40	9,408.82	341.53	251.43	111.65	24.67	239.36	187.91	208.03
	100.00%	87.33%	3.17%	2.33%	1.04%	0.23%	2.22%	1.74%	1.93%

Schedule HJS-13c: Inch-Miles (Maximum Hour Demand)

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Pipe Size	Total	Retail	Bristol County	East Providence	Greenville	Kent County	Lincoln	Smithfield	Warwick
<6"	1.60	1.60	-	-	-	-	-	-	-
6	2,703.10	2,695.72	0.19	-	0.30	-	6.87	0.02	-
8	2,785.80	2,760.47	0.47	-	6.67	-	16.69	1.50	-
10	12.30	12.30	-	-	-	-	-	-	-
12	1,162.10	1,122.78	3.13	0.03	0.53	-	21.27	14.36	-
16	714.00	675.47	1.12	-	0.12	-	24.53	12.76	-
20	163.60	158.55	0.42	-	0.07	-	4.55	0.01	-
24	647.30	547.51	8.82	0.06	42.98	-	14.91	32.83	0.19
30	507.80	297.92	171.63	-	0.04	-	15.42	15.86	6.93
36	68.70	48.97	15.66	0.01	0.01	-	0.80	2.74	0.51
42	205.60	122.29	12.62	-	0.00	-	4.15	20.19	46.35
48	154.80	107.69	2.77	0.01	0.84	-	8.25	35.04	0.20
60	264.00	232.17	1.35	1.05	1.71	-	8.25	16.60	2.87
66	106.00	65.04	9.29	1.44	0.12	-	1.00	5.32	23.79
78	345.00	109.27	23.64	69.10	-	30.13	1.24	8.44	103.18
90	406.00	311.88	18.46	3.31	1.70	0.25	7.13	15.72	47.55
102	525.70	258.73	57.75	166.71	-	-	3.03	18.08	21.40
Totals	10,773.40	9,528.36	327.32	241.72	55.09	30.38	138.09	199.47	252.97
	100.00%	88.44%	3.04%	2.24%	0.51%	0.28%	1.28%	1.85%	2.35%

Schedule HJS-13d: T&D Labor Allocation (Factor 21)

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Year	Factor	Total	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
				Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.	
Valve - Install	2019	3	\$ 17,734	\$ 5,855	\$ 4,496	\$ 7,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valve - Install - TD	2019	3	\$ 13,701	\$ 4,524	\$ 3,473	\$ 5,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Locate	2019	3	\$ 741	\$ 245	\$ 188	\$ 309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Raise Gate Box To Grade	2019	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Remove	2019	3	\$ 6,774	\$ 2,236	\$ 1,717	\$ 2,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Remove - TD	2019	3	\$ 755	\$ 249	\$ 191	\$ 314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Repair / Repack	2019	3	\$ 28,008	\$ 9,248	\$ 7,101	\$ 11,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Replace Box Cover	2019	3	\$ 2,329	\$ 769	\$ 590	\$ 969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Main - Install	2019	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Main - Remove	2019	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Main - Repair Leak	2019	3	\$ 115,527	\$ 38,145	\$ 29,289	\$ 48,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Pre-Mark	2019	3	\$ 398	\$ 131	\$ 101	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Leak Detection	2019	3	\$ 477	\$ 157	\$ 121	\$ 199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous Work	2019	Indirect	\$ 2,630	\$ 282	\$ 216	\$ 355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,307	\$ 0	\$ 470	
Report Leak	2019	3	\$ 9,774	\$ 3,227	\$ 2,478	\$ 4,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Shut Down Not	2019	15	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22	
TD Collect Sample	2019	3	\$ 142	\$ 47	\$ 36	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trench - Check	2019	3	\$ 5,914	\$ 1,953	\$ 1,499	\$ 2,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Pressure	2019	3	\$ 279	\$ 92	\$ 71	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Quality Issue	2019	3	\$ 47	\$ 16	\$ 12	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Blasting	2019	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Emergency	2019	3	\$ 5,209	\$ 1,720	\$ 1,321	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Freeform	2019	3	\$ 107	\$ 35	\$ 27	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Regular	2019	3	\$ 1,128	\$ 372	\$ 286	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Violation	2019	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3-Year Total (Direct Allocations)			\$6,223,596	\$666,570	\$511,813	\$840,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,092,737	\$321	\$1,111,735	
Indirect Allocation %			100.00%	10.71%	8.22%	13.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.69%	0.01%	17.86%	
3-Year Total (All Allocations)			\$6,255,138	\$ 669,949	\$ 514,407	\$ 844,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,108,412	\$ 323	\$ 1,117,370	
Factor 21 - As T&D Work/Service Orders			100.00%	10.71%	8.22%	13.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.69%	0.01%	17.86%	

Schedule HJS-13e: T&D Contract Services Allocation (Factor 22)

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Year	Factor	Total	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
				Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.	
Uniforms	2017	Indirect	\$ 25,500	\$ 7,729	\$ 5,935	\$ 9,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,091	\$ -	\$ -
Markouts/Dig Safe	2017	3	\$ 31,727	\$ 10,476	\$ 8,044	\$ 13,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Switchboard Monitoring	2017	Indirect	\$ 2,929	\$ 888	\$ 682	\$ 1,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ -	\$ -
Service Repair	2017	14	\$ 93,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,580	\$ -	\$ -
Police Details	2017	3	\$ 174,132	\$ 57,495	\$ 44,147	\$ 72,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
T&D Contractor	2017	3	\$ 47,871	\$ 15,806	\$ 12,136	\$ 19,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair Leak on Service	2017	14	\$ 47,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,130	\$ -	\$ -
Road Restoration - Contractor	2017	3	\$ 590,536	\$ 194,984	\$ 149,715	\$ 245,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	2017	Indirect	\$ 8,719	\$ 2,643	\$ 2,029	\$ 3,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715	\$ -	\$ -
Uniforms	2018	Indirect	\$ 7,100	\$ 2,152	\$ 1,652	\$ 2,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582	\$ -	\$ -
Markouts/Dig Safe	2018	3	\$ 32,903	\$ 10,864	\$ 8,342	\$ 13,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Switchboard Monitoring	2018	Indirect	\$ 3,373	\$ 1,023	\$ 785	\$ 1,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277	\$ -	\$ -
Police Details	2018	3	\$ 124,242	\$ 41,022	\$ 31,498	\$ 51,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
T&D Contractor	2018	3	\$ 143,850	\$ 47,497	\$ 36,469	\$ 59,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair Leak on Service	2018	14	\$ 44,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,813	\$ -	\$ -
Road Restoration - Contractor	2018	3	\$ 538,228	\$ 177,713	\$ 136,453	\$ 224,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	2018	Indirect	\$ 10,860	\$ 3,292	\$ 2,528	\$ 4,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890	\$ -	\$ -
Markouts/Dig Safe	2019	3	\$ 31,113	\$ 10,273	\$ 7,888	\$ 12,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Switchboard Monitoring	2019	Indirect	\$ 3,000	\$ 909	\$ 698	\$ 1,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246	\$ -	\$ -
Police Details	2019	3	\$ 150,299	\$ 49,626	\$ 38,104	\$ 62,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
T&D Contractor	2019	3	\$ 120,574	\$ 39,811	\$ 30,568	\$ 50,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair Leak on Service	2019	14	\$ 47,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,278	\$ -	\$ -
Road Restoration - Contractor	2019	3	\$ 620,956	\$ 205,028	\$ 157,427	\$ 258,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Expenses	2019	Indirect	\$ 9,767	\$ 2,960	\$ 2,273	\$ 3,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 801	\$ -	\$ -
3-Year Total (Direct Allocations)			\$ 2,839,230	\$ 860,594	\$ 660,790	\$ 1,085,045	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 232,800	\$ 0	\$ 0	
Indirect Allocation %			100.00%	30.31%	23.27%	38.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.20%	0.00%	0.00%	
3-Year Total			\$ 2,910,479	\$ 882,190	\$ 677,372	\$ 1,112,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 238,642	\$ -	\$ -	
Factor 22 - As T&D Contract Services			100.00%	30.31%	23.27%	38.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.20%	0.00%	0.00%		

Schedule HJS-13f: Net Plant In Service (Factors 23, 24, 25, 26)

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RI/UC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Allocation Factor	Plant in Service	Accumulated Depreciation	Net Book Value	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
					Base	Max Day	Max Hour	Inch-Miles <=12"	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
					All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
Source of Supply & Pumping																					
Land and Land Rights	4	\$ 38,927,814	\$ -	\$ 38,927,814	\$ -	\$ -	\$ -	\$ -	\$ 38,733,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,639
Structures and Improvements	4	22,401,415	16,642,333	5,759,082	-	-	-	-	5,730,287	-	-	-	-	-	-	-	-	-	-	-	28,795
Collecting & Impounding Reservoirs	4	13,373,233	8,994,270	4,378,962	-	-	-	-	4,357,068	-	-	-	-	-	-	-	-	-	-	-	21,895
Land & Impounding Reservoirs	4	4,306,409	-	4,306,409	-	-	-	-	4,284,877	-	-	-	-	-	-	-	-	-	-	-	21,532
Supply Mains	4	22,350,197	6,939,341	15,410,856	-	-	-	-	15,333,801	-	-	-	-	-	-	-	-	-	-	-	77,054
Other Water Source Plant	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Power Production Equipment	4	459,318	408,911	50,407	-	-	-	-	50,154	-	-	-	-	-	-	-	-	-	-	-	252
Electric Pumping Equipment	18	1,709,401	1,395,416	313,985	-	-	-	-	-	-	-	-	64,413	49,458	81,212	39,259	30,145	49,499	-	-	-
Hydraulic Pumping Equipment	18	107,721	62,678	45,043	-	-	-	-	-	-	-	-	9,240	7,095	11,650	5,632	4,324	7,101	-	-	-
Other Plant & Miscellaneous Equipm	18	1,150,739	1,150,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Source of Supply & Pumping Plant		\$ 104,786,247	\$ 35,593,689	\$ 69,192,558	\$ -	\$ -	\$ -	\$ -	\$ 68,489,362	\$ -	\$ -	\$ -	\$ 73,653	\$ 56,553	\$ 92,862	\$ 44,891	\$ 34,469	\$ 56,599	\$ -	\$ -	\$ 344,168
Water Treatment Plant																					
Land and Land Rights	5	\$ 29,994	\$ -	\$ 29,994	\$ -	\$ -	\$ -	\$ -	\$ 16,967	\$ 13,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structures and Improvements	5	64,787,943	54,483,966	10,303,977	-	-	-	-	5,828,601	4,475,376	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Equipment	5	13,736,209	13,116,332	619,878	-	-	-	-	350,643	269,234	-	-	-	-	-	-	-	-	-	-	-
Other Plant & Miscellaneous Equipm	5	27,674,487	20,360,815	7,313,672	-	-	-	-	4,137,089	3,176,583	-	-	-	-	-	-	-	-	-	-	-
Total Water Treatment Plant		\$ 106,228,633	\$ 87,961,113	\$ 18,267,521	\$ -	\$ -	\$ -	\$ -	\$ 10,333,300	\$ 7,934,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission & Distribution Plant																					
Land and Land Rights	23	\$ 614,902	\$ -	\$ 614,902	\$ -	\$ -	\$ -	\$ -	\$ 71,623	\$ 54,995	\$ 90,303	\$ 20,799	\$ 15,970	\$ 26,224	\$ 7,967	\$ 6,118	\$ 10,045	\$ -	\$ -	\$ -	\$ 310,857
Structures and Improvements	23	204,660	204,660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Reservoirs & Standpipes	20	18,722,912	12,104,381	6,618,531	-	-	-	-	1,559,113	1,197,135	1,965,745	452,764	347,646	570,849	173,438	133,171	218,672	-	-	-	-
Transmission & Distribution	3	206,492,897	32,188,272	174,304,615	57,552,113	44,190,256	72,562,246	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T&D Services	14	73,240,742	19,756,961	53,483,781	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,483,781	-	-
Meters & Meter Installation	14	31,256,939	24,361,180	6,895,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,935,760	-	-
Hydrants	17	11,546,412	4,779,609	6,766,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,766,803
Other Plant & Miscellaneous Equipm	2	7,834,658	7,834,658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transmission & Distribution Plant		\$ 349,954,113	\$ 101,229,721	\$ 248,724,392	\$ 57,552,113	\$ 44,190,256	\$ 72,562,246	\$ -	\$ 1,630,737	\$ 1,252,129	\$ 2,056,048	\$ 473,563	\$ 363,616	\$ 597,073	\$ 181,405	\$ 139,288	\$ 228,717	\$ 60,419,541	\$ -	\$ -	\$ 7,077,860
General Plant																					
Land and Land Rights	24	\$ 23,380	\$ -	\$ 23,380	\$ 4,002	\$ 3,073	\$ 5,046	\$ -	\$ 5,595	\$ 639	\$ 143	\$ 38	\$ 29	\$ 48	\$ 16	\$ 12	\$ 20	\$ 4,202	\$ -	\$ -	\$ 516
Structures and Improvements ¹⁷	24	5,690,927	5,648,798	42,129	\$ 7,212	\$ 5,538	\$ 9,093	\$ -	\$ 10,082	\$ 1,151	\$ 258	\$ 69	\$ 53	\$ 86	\$ 28	\$ 22	\$ 36	\$ 7,571	\$ -	\$ -	\$ 930
Central Operations Facility	27	29,637,233	995,351	28,641,882	\$ 6,992,932	\$ 3,275,456	\$ 5,378,435	\$ -	\$ 1,734,692	\$ 275,974	\$ 59,551	\$ 15,945	\$ 12,243	\$ 20,103	\$ 876,785	\$ 5,077	\$ 8,337	\$ 7,051,241	\$ 1,313,311	\$ -	\$ 1,621,799
Office Furniture & Equipment	24	620,787	595,641	25,146	\$ 4,305	\$ 3,305	\$ 5,428	\$ -	\$ 6,018	\$ 687	\$ 154	\$ 41	\$ 31	\$ 52	\$ 17	\$ 13	\$ 21	\$ 4,519	\$ -	\$ -	\$ 555
Transportation Equipment	24	8,897,148	7,866,240	1,030,909	\$ 176,483	\$ 135,509	\$ 222,512	\$ -	\$ 246,710	\$ 28,170	\$ 6,305	\$ 1,678	\$ 1,288	\$ 2,116	\$ 694	\$ 533	\$ 875	\$ 185,276	\$ -	\$ -	\$ 22,759
Computer Equipment	24	11,690,744	4,739,235	6,951,508	\$ 1,190,043	\$ 913,751	\$ 1,500,417	\$ -	\$ 1,663,588	\$ 189,952	\$ 42,514	\$ 11,315	\$ 8,688	\$ 14,266	\$ 4,679	\$ 3,593	\$ 5,900	\$ 1,249,335	\$ -	\$ -	\$ 153,466
Tools, Shop & Garage Equipment	24	846,649	657,232	189,417	\$ 32,427	\$ 24,898	\$ 40,884	\$ -	\$ 45,330	\$ 5,176	\$ 1,158	\$ 308	\$ 237	\$ 389	\$ 98	\$ 161	\$ 34,042	\$ -	\$ -	\$ -	\$ 4,182
Laboratory Equipment	1	198,137	196,548	1,589	\$ 1,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
Power Operated Equipment	24	497,025	384,436	112,589	\$ 19,274	\$ 14,799	\$ 24,301	\$ -	\$ 26,944	\$ 3,077	\$ 689	\$ 183	\$ 141	\$ 231	\$ 76	\$ 58	\$ 96	\$ 20,235	\$ -	\$ -	\$ 2,486
Communication Equipment	24	1,138,195	1,133,547	4,648	\$ 796	\$ 611	\$ 1,003	\$ -	\$ 1,112	\$ 127	\$ 28	\$ 8	\$ 6	\$ 10	\$ 3	\$ 2	\$ 4	\$ 835	\$ -	\$ -	\$ 103
Miscellaneous Equipment	24	697,209	696,132	1,077	\$ 184	\$ 142	\$ 232	\$ -	\$ 258	\$ 29	\$ 7	\$ 2	\$ 1	\$ 2	\$ 1	\$ 1	\$ 1	\$ 193	\$ -	\$ -	\$ 24
Other Tangible Plant	24	117,627	80,638	36,989	\$ 6,332	\$ 4,862	\$ 7,984	\$ -	\$ 8,852	\$ 1,011	\$ 226	\$ 60	\$ 46	\$ 76	\$ 25	\$ 19	\$ 31	\$ 6,648	\$ -	\$ -	\$ 817
Total General Plant		\$ 60,055,059	\$ 22,993,797	\$ 37,061,262	\$ 8,435,572	\$ 4,381,945	\$ 7,195,336	\$ -	\$ 3,749,181	\$ 505,993	\$ 111,033	\$ 29,647	\$ 22,764	\$ 37,379	\$ 882,451	\$ 9,428	\$ 15,481	\$ 8,564,098	\$ 1,313,311	\$ 1,807,643	
Total Plant		\$ 621,024,052	\$ 247,778,320	\$ 373,245,732	\$ 65,987,685	\$ 48,572,201	\$ 79,757,582	\$ -	\$ 84,202,580	\$ 9,692,343	\$ 2,167,081	\$ 576,862	\$ 442,932	\$ 727,314	\$ 1,108,748	\$ 183,185	\$ 300,798	\$ 68,983,638	\$ 1,313,311	\$ 9,229,471	
Construction Work in Progress	24			\$ 53,315,917	\$ 9,127,262	\$ 7,008,188	\$ 11,507,738	\$ -	\$ 12,759,205	\$ 1,456,875	\$ 326,071	\$ 86,784	\$ 66,635	\$ 109,418	\$ 35,889	\$ 27,556	\$ 45,249	\$ 9,582,011	\$ -	\$ -	\$ 1,177,037
Total Plant Investment		\$ 621,024,052	\$ 247,778,320	\$ 426,561,649	\$ 75,114,947	\$ 55,580,389	\$ 91,265,320	\$ -	\$ 96,961,786	\$ 11,149,218	\$ 2,493,152	\$ 663,646	\$ 509,568	\$ 836,731	\$ 1,144,636	\$ 210,742	\$ 346,047	\$ 78,565,649	\$ 1,313,311	\$ 10,406,507	
(1) Net of Central Operations Facility T&D Plant Excl. M&S, Land, Structures				\$ 13,385,334	\$ -	\$ -	\$ -	\$ -	\$ 1,559,113	\$ 1,197,135	\$ 1,965,745	\$ 452,764	\$ 347,646	\$ 570,849	\$ 173,438	\$ 133,171	\$ 218,672	\$ -	\$ -	\$ -	\$ 6,766,803
Factor 23 - As T&D Plant Excl. M&S, Land, Structures				100.00%	0.00%	0.00%	0.00%	0.00%	11.65%	8.94%	14.89%	3.38%	2.60%	4.26%	1.30%	0.99%	1.63%	0.00%	0.00%	50.55%	
Total Plant Excl. General Plant		\$ 336,184,470	\$ 57,552,113	\$ 44,190,256	\$ 72,562,246	\$ -	\$ 80,453,399	\$ 9,186,350	\$ 2,056,048	\$ 547,216	\$ 420,169	\$ 689,935	\$ 226,297	\$ 173,757	\$ 285,317	\$ 60,419,541	\$ -	\$ -	\$ -	\$ 7,421,827	
Factor 24 - As Total Plant Excl. General Plant		100.00%	17.12%	13.14%	23.93%	0.00%	23.93%	2.73%	0.61%	0.16%	0.12%	0.21%	0.07%	0.05%	0.08%	17.97%	0.00%	0.00%	2.21%		
Total Plant Excl. Land, COF		\$ 305,007,760	\$ 58,990,751	\$ 45,293,672	\$ 74,374,100	\$ -	\$ 43,640,528	\$ 9,347,708	\$ 2,017,084	\$ 540,080	\$ 414,690	\$ 680,938	\$ 223,980	\$ 171,978	\$ 282,396	\$ 61,928,196	\$ -	\$ -	\$ -	\$ 7,101,660	
Factor 25 - As Total Plant Excl. Land, COF		100.00%	19.34%	14.85%	24.38%	0.00%	14.31%	3.06%	0.66%	0.18%	0.14%	0.22%	0.07%	0.06%	0.09%	20.30%	0.00%	0.00%	2.33%		
Total Plant Excl. Land		\$ 333,649,642	\$ 65,983,683	\$ 48,569,128	\$ 79,752,536	\$ -	\$ 45,375,220	\$ 9,623,682	\$ 2,076,635	\$ 556,025	\$ 426,933	\$ 701,042	\$ 1,100,764	\$ 177,056	\$ 290,733	\$ 68,979,436	\$ 1,313,311	\$ 8,723,459			
Factor 26 - As Total Plant Excl. Land		100.00%	19.78%	14.56%	23.90%	0.00%	13.60%	2.88%	0.62%	0.17%	0.13%	0.21%	0.33%	0.05%	0.09%	20.67%	0.39%	2.61%			

Schedule HJS-13g: Central Operations Facility Square Footage for Allocation of COF Net Plant In Service (Factor 27)

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Total (ft ²)	Factor	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only					
			Base	Max Day	Max Hour	Inch-Miles <=12"	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
			All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
1ST FLOOR / COMMON SPACE / Area 516 SF	516	Indirect	126	59	97	-	31	5	1	0	0	0	16	0	0	127	24	29
1ST FLOOR / COMMON SPACE / Area 731 SF	731	Indirect	178	84	137	-	44	7	2	0	0	1	22	0	0	180	34	41
1ST FLOOR / COMMON SPACE / Area 1637 SF	1,637	Indirect	400	187	307	-	99	16	3	1	1	1	50	0	0	403	75	93
1ST FLOOR / COMMON SPACE / Area 10280 SF	10,280	Indirect	2,510	1,176	1,930	-	623	99	21	6	4	7	315	2	3	2,531	471	582
1ST FLOOR / MUSEUM / Area 1632 SF	1,632	10	-	-	-	-	-	-	-	-	-	-	1,624	-	-	-	-	8
1ST FLOOR / AUTOMOTIVE / Area 7680 SF	7,680	Indirect	1,875	878	1,442	-	465	74	16	4	3	5	235	1	2	1,891	352	435
1ST FLOOR / BOARD ROOM / Area 1041 SF	1,041	Indirect	254	119	195	-	63	10	2	1	0	1	32	0	0	256	48	59
1ST FLOOR / COMMERCIAL SERVICES / Area 9989 SF	9,989	N/A(1)	5,089	-	-	-	-	-	-	-	-	-	-	-	-	2,450	2,450	-
1ST FLOOR / ENGINEERING / Area 16804 SF	16,804	25	3,250	2,495	4,098	-	2,404	515	111	30	23	38	12	9	16	3,412	-	391
1ST FLOOR / FINANCE / Area 7232 SF	7,232	Indirect	1,766	827	1,358	-	438	70	15	4	3	5	221	1	2	1,780	332	409
1ST FLOOR / IT/ Area 6771 SF	6,771	Indirect	1,653	774	1,271	-	410	65	14	4	3	5	207	1	2	1,667	310	383
1ST FLOOR / SECURITY / Area 5731 SF	5,731	Indirect	1,399	655	1,076	-	347	55	12	3	2	4	175	1	2	1,411	263	325
1ST FLOOR / T&D / Area 14683 SF	14,683	21	1,573	1,207	1,983	-	-	-	-	-	-	-	-	-	-	7,297	1	2,623
1ST FLOOR / CENTRAL RECORDS / Area 5731 SF	5,731	Indirect	1,399	655	1,076	-	347	55	12	3	2	4	175	1	2	1,411	263	325
1ST FLOOR / PARKING GARAGE / Area 43924 SF	43,924	Indirect	10,724	5,023	8,248	-	2,660	423	91	24	19	31	1,345	8	13	10,813	2,014	2,487
1ST FLOOR / WAREHOUSE & STORAGE/ Area 1177 SF	1,177	3	389	298	490	-	-	-	-	-	-	-	-	-	-	-	-	-
1ST FLOOR / WAREHOUSE & STORAGE / Area 2777 SF	2,777	3	917	704	1,156	-	-	-	-	-	-	-	-	-	-	-	-	-
1ST FLOOR / WAREHOUSE & STORAGE / Area 5550 SF	5,550	3	1,833	1,407	2,310	-	-	-	-	-	-	-	-	-	-	-	-	-
2ND FLOOR - AREA 'H' COMMON SPACE / Area 772 SF	772	Indirect	188	88	145	-	47	7	2	0	0	1	24	0	0	190	35	44
2ND FLOOR - AREA 'H' COMMON SPACE / Area 3019 SF	3,019	Indirect	737	345	567	-	183	29	6	2	1	2	92	1	1	743	138	171
2ND FLOOR - AREA 'H' COMMON SPACE / Area 3946 SF	3,946	Indirect	963	451	741	-	239	38	8	2	2	3	121	1	1	971	181	223
2ND FLOOR - AREA 'H' DINING/CAFETERIA / Area 4575 SF	4,575	Indirect	1,117	523	859	-	277	44	10	3	2	3	140	1	1	1,126	210	259
2ND FLOOR - AREA 'H' FUTURE SPACE / Area 237 SF	237	Indirect	58	27	45	-	14	2	0	0	0	0	7	0	0	58	11	13
2ND FLOOR - AREA 'H' FUTURE SPACE / Area 540 SF	540	Indirect	132	62	101	-	33	5	1	0	0	0	17	0	0	133	25	31
2ND FLOOR - AREA 'H' FUTURE SPACE / Area 981 SF	981	Indirect	240	112	184	-	59	9	2	1	0	1	30	0	0	242	45	56
2ND FLOOR - GM/EXECUTIVE MANAGEMENT / Area 2491 SF	2,491	Indirect	608	285	468	-	151	24	5	1	1	2	76	0	1	613	114	141
2ND FLOOR - HUMAN RESOURCES (1)/ Area 1169 SF	1,169	Indirect	285	134	220	-	71	11	2	1	0	1	36	0	0	288	54	66
2ND FLOOR - HUMAN RESOURCES (2) / Area 2632 SF	2,632	Indirect	643	301	494	-	159	25	5	1	1	2	81	0	1	648	121	149
2ND FLOOR - LABORATORY /Area 837 SF	837	4	-	-	-	-	833	-	-	-	-	-	-	-	-	-	-	4
Total (Direct Allocations)	53,449		13,050	6,112	10,037	-	3,237	515	111	30	23	38	1,636	9	16	13,158	2,451	3,026
Indirect Allocation %	100.00%		24.42%	11.44%	18.78%	0.00%	6.06%	0.96%	0.21%	0.06%	0.04%	0.07%	3.06%	0.02%	0.03%	24.62%	4.59%	5.66%
Total (Direct Allocations)	165,085		40,306	18,879	31,000	-	9,998	1,591	343	92	71	116	5,054	29	48	40,642	7,570	9,348
Factor 27 - As Central Operations Facility Square Footage	100.00%		24.42%	11.44%	18.78%	0.00%	6.06%	0.96%	0.21%	0.06%	0.04%	0.07%	3.06%	0.02%	0.03%	24.62%	4.59%	5.66%

Schedule HJS-14a: Allocation of Rate Year FY 2022 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Acct.	Description	Factor	Pro-Forma Rate Year	CTA - Transmission & Distribution			CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only							
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire		
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.	
Operation and Maintenance																				
Source of Supply																				
60110	Salary + Wages -SOSO	4	\$ 830,425	\$ -	\$ -	\$ -	\$ -	\$ 826,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,152
60120	Salary + Wages -SOSM	4	\$ 564,130	\$ -	\$ -	\$ -	\$ -	\$ 561,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,821
60210	Payroll Clearing -SOSO	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60220	Payroll Clearing -SOSM	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60410	Employee Pension +Ben -SOSO	4	\$ 563,727	\$ -	\$ -	\$ -	\$ -	\$ 560,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,819
60420	Employee Pension + Ben -SOSM	4	\$ 351,839	\$ -	\$ -	\$ -	\$ -	\$ 350,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,759
60560	Overhead Rate Applied -SOSM	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61010	Purchased Power	4	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ 663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
62010	Material and Supplies -SOSO	4	\$ 5,866	\$ -	\$ -	\$ -	\$ -	\$ 5,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29
62020	Material and Supplies - SOSM	4	\$ 18,893	\$ -	\$ -	\$ -	\$ -	\$ 18,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94
63110	Contractual Service -Eng-SOSO	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63120	Contractual Service-Eng-SOSM	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63610	Contractual Service Other-SOSO	4	\$ 13,827	\$ -	\$ -	\$ -	\$ -	\$ 13,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69
63620	Contractual Service Other-SOSM	4	\$ 12,278	\$ -	\$ -	\$ -	\$ -	\$ 12,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61
64210	Rental of Equipment-SOSO	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64220	Rental of Equipment-SOSM	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65010	Transportation Expense-SOSO	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65020	Transportation Expense-SOSM	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Source of Supply Expense			\$ 2,361,652	\$ -	\$ -	\$ -	\$ -	\$ 2,349,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,808
Total Source of Supply Expense			Check \$ -																	
Pumping Expenses																				
61523	Fuel or Power Purchase -PPO	19	\$ 391,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,994	\$ 62,189	\$ 102,118	\$ 48,220	\$ 37,025	\$ 60,796	\$ -	\$ -	\$ -	\$ -
63523	Contractual Service Other-PPO	19	\$ 13,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,859	\$ 2,195	\$ 3,605	\$ 1,702	\$ 1,307	\$ 2,146	\$ -	\$ -	\$ -	\$ -
Total Pumping Expenses			\$ 405,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,853	\$ 64,385	\$ 105,723	\$ 49,922	\$ 38,332	\$ 62,942	\$ -	\$ -	\$ -	\$ -

Schedule HJS-14a: Allocation of Rate Year FY 2022 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
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 Test Year Ending June 30, 2019
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Acct.	Description	Factor	Pro-Forma Rate Year	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only							
				Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire		
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.		
Water Treatment Expenses																					
60130	Salary + Wages -WTO	4	\$ 2,509,348	\$ -	\$ -	\$ -	\$ -	\$ 2,496,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,547	
60140	Salary + Wages - WTM	4	\$ 286,296	\$ -	\$ -	\$ -	\$ -	\$ 284,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,431	
60430	Employee Pension+Benefit-WTO	4	\$ 1,576,798	\$ -	\$ -	\$ -	\$ -	\$ 1,568,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,884	
60440	Employee Pension+Benefit-WTM	4	\$ 261,356	\$ -	\$ -	\$ -	\$ -	\$ 260,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,307	
61530	Purchased Power-WTO	5	\$ 113,780	\$ -	\$ -	\$ -	\$ -	\$ 64,361	\$ 49,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61540	Power Purchased -WTM	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61630	Fuel for Purchased Power-WTO	5	\$ 200,347	\$ -	\$ -	\$ -	\$ -	\$ 113,330	\$ 87,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62030	Material and Supplies -WTO	5	\$ 217,299	\$ -	\$ -	\$ -	\$ -	\$ 122,919	\$ 94,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62040	Material and Supplies -WTM	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63130	Contractual Service Eng-WTO	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63140	Contractual Service Eng-WTM	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63630	Contractual Service Other-WTO	5	\$ 341,400	\$ -	\$ -	\$ -	\$ -	\$ 193,118	\$ 148,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63640	Contractual Service Other-WTM	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64230	Rental of Equipment -WTO	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64240	Rental of Equipment -WTM	5	\$ 3,799	\$ -	\$ -	\$ -	\$ -	\$ 2,149	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65030	Transportation Expense-WTO	5	\$ 1,333	\$ -	\$ -	\$ -	\$ -	\$ 754	\$ 579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67530	Miscellaneous Expenses-WTO	5	\$ 204,372	\$ -	\$ -	\$ -	\$ -	\$ 115,606	\$ 88,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67540	Miscellaneous Expenses - WTM	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Treatment Expense			\$ 5,716,127	\$ -	\$ -	\$ -	\$ -	\$ 5,222,865	\$ 470,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,169	
Check			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transmission + Dist. Expense																					
60150	Salary + Wages -T&DO	21	\$ 554,692	\$ 59,410	\$ 45,617	\$ 74,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,647	\$ 29	\$ 99,086	
60160	Salary + Wages -T&DM	21	\$ 3,000,183	\$ 321,331	\$ 246,728	\$ 405,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,490,903	\$ 155	\$ 535,930	
60250	Payroll Clearing-T&DO	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60260	Payroll Clearing -T&DM	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60450	Employee Pension+Benefit-T&DO	21	\$ 424,537	\$ 45,469	\$ 34,913	\$ 57,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,968	\$ 22	\$ 75,836	
60460	Employee Pension+Benefit-T&DM	21	\$ 2,136,309	\$ 228,807	\$ 175,685	\$ 288,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,061,612	\$ 110	\$ 381,614	
60550	Overhead Rate Applied-T&DO	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60560	Overhead Rate Applied -T&DM	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: UDF Re-Allocation			\$ (1,216,668)	\$ (130,310)	\$ (100,056)	\$ (164,296)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (604,608)	\$ (63)	\$ (217,336)	
Plus: UDF Re-Allocation			\$ 1,216,668	\$ -	\$ -	\$ 1,216,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61550	Power Purchased-T&DO	21	\$ 8,831	\$ 946	\$ 726	\$ 1,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,389	\$ 0	\$ 1,578	
62050	Material and Supplies -T&DO	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62060	Material and Supplies-T&DM	21	\$ 449,613	\$ 48,155	\$ 36,975	\$ 60,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223,429	\$ 23	\$ 80,315	
63150	Contractual Services Eng-T&DO	22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63160	Contractual Services Eng-T&DM	22	\$ 47,278	\$ 14,330	\$ 11,003	\$ 18,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,876	\$ -	\$ -	
63650	Contractual Service Other-T&DO	22	\$ 24,568	\$ 7,447	\$ 5,718	\$ 9,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,014	\$ -	\$ -	
63660	Contractual Service Other-T&DM	22	\$ 1,002,834	\$ 303,967	\$ 233,395	\$ 383,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,227	\$ -	\$ -	
65060	Transportation Expense -T&DM	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67550	Miscellaneous Exp -T&DO	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67560	Miscellaneous Exp-T&DM	21	\$ 44,079	\$ 4,721	\$ 3,625	\$ 5,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,904	\$ 2	\$ 7,874	
Less: UDF Re-Allocation			\$ (80,512)	\$ (24,404)	\$ (18,738)	\$ (30,769)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,602)	\$ -	\$ -	
Plus: UDF Re-Allocation			\$ 80,512	\$ -	\$ -	\$ 80,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission & Distribution			\$ 7,692,924	\$ 879,869	\$ 675,590	\$ 1,109,348	\$ 1,297,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,765,761	\$ 279	\$ 964,896	

Schedule HJS-14a: Allocation of Rate Year FY 2022 Revenue Requirement

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Acct.	Description	Factor	Pro-Forma Rate Year	CTA - Transmission & Distribution			CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
Customer Accounts Expense																			
60170	Salary+Wages-CAO	15	\$ 2,092,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60270	Payroll Clearing -CAO	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60470	Employee Pension+Benefit-CAO	15	\$ 1,646,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60570	Overhead Rate Applied-CAO	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62070	Material and Supplies-CAO	15	\$ 4,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63670	Conratual Services Other -CAO	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65070	Transportation Expenses -CAO	15	\$ 3,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67070	Bad Debt Expense	34	\$ 207,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ 978	\$ 1,606	\$ 101,841	\$ 80,706	\$ 20,697
67570	Miscellaneous Expenses-CAO	15	\$ 640,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Accounts			\$ 4,594,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,318	\$ 978	\$ 1,606	\$ 101,841	\$ 4,467,811	\$ 20,697
Check			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative and General																			
60180	Salary+Wages -A&GO	28	\$ 6,150,988	\$ 192,125	\$ 147,519	\$ 242,233	\$ 445,490	\$ 2,529,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 891,415	\$ 1,369,214	\$ 333,147
60280	Payroll Clearing -A&GO	28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60480	Employee Pension+Ben-A&GO	28	\$ 4,768,330	\$ 148,938	\$ 114,359	\$ 187,782	\$ 345,350	\$ 1,961,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,037	\$ 1,061,433	\$ 258,260
60580	Overhead Rate Applied-A&GO	28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61580	Purchased Power-A&GO	29	\$ 184,929	\$ 16,539	\$ 12,699	\$ 20,852	\$ 3,749	\$ 30,897	\$ 21,891	\$ -	\$ -	\$ 3,905	\$ 2,998	\$ 4,923	\$ 2,386	\$ 1,831	\$ 3,006	\$ 20,167	\$ 33,931
61680	Fuel Or Power Purchased-A&GO	29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62080	Material and Supplies -A&GO	29	\$ 716,310	\$ 64,061	\$ 49,188	\$ 80,769	\$ 14,522	\$ 119,678	\$ 84,792	\$ -	\$ 15,125	\$ 11,613	\$ 19,069	\$ 9,242	\$ 7,090	\$ 11,643	\$ 78,115	\$ 131,430	\$ 19,971
63180	Contractual Service Eng-A&GO	29	\$ 135,951	\$ 12,158	\$ 9,336	\$ 15,329	\$ 2,756	\$ 22,714	\$ 16,093	\$ -	\$ 2,871	\$ 2,204	\$ 3,619	\$ 1,754	\$ 1,346	\$ 2,210	\$ 14,826	\$ 24,945	\$ 3,790
63280	Contractual Service Acctg-A&GO	29	\$ 51,615	\$ 4,616	\$ 3,544	\$ 5,820	\$ 1,046	\$ 8,624	\$ 6,110	\$ -	\$ 1,090	\$ 837	\$ 1,374	\$ 666	\$ 511	\$ 839	\$ 5,629	\$ 9,470	\$ 1,439
63380	Contractual Service Legal-A&GO	29	\$ 73,963	\$ 6,615	\$ 5,079	\$ 8,340	\$ 1,499	\$ 12,357	\$ 8,755	\$ -	\$ 1,562	\$ 1,199	\$ 1,969	\$ 954	\$ 732	\$ 1,202	\$ 8,066	\$ 13,571	\$ 2,062
63480	Contractual Service Mgmt fees-A&GO	29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63680	Contractual Service Other-A&GO	29	\$ 2,191,638	\$ 196,003	\$ 150,497	\$ 247,123	\$ 44,432	\$ 366,170	\$ 259,430	\$ -	\$ 46,276	\$ 35,532	\$ 58,345	\$ 28,278	\$ 21,694	\$ 35,622	\$ 239,003	\$ 402,127	\$ 61,104
64280	Rental of Equipment-A&GO	29	\$ 2,686	\$ 240	\$ 184	\$ 303	\$ 54	\$ 449	\$ 318	\$ -	\$ 57	\$ 44	\$ 72	\$ 35	\$ 27	\$ 44	\$ 293	\$ 493	\$ 75
65080	Transportation Expenses-A&GO	29	\$ 10,944	\$ 979	\$ 752	\$ 1,234	\$ 222	\$ 1,828	\$ 1,295	\$ -	\$ 231	\$ 177	\$ 291	\$ 141	\$ 108	\$ 178	\$ 1,193	\$ 2,008	\$ 305
66780	Regulatory Commission Expense	29	\$ 579,065	\$ 51,787	\$ 39,764	\$ 65,294	\$ 11,740	\$ 96,748	\$ 68,546	\$ -	\$ 12,227	\$ 9,388	\$ 15,416	\$ 7,471	\$ 5,732	\$ 9,412	\$ 63,148	\$ 106,248	\$ 16,145
67580	Miscellaneous Expenses- A&GO	29	\$ 458,162	\$ 40,975	\$ 31,462	\$ 51,661	\$ 9,289	\$ 76,548	\$ 54,234	\$ -	\$ 9,674	\$ 7,428	\$ 12,197	\$ 5,911	\$ 4,535	\$ 7,447	\$ 49,964	\$ 84,065	\$ 12,774
Total Administration + General			\$ 15,324,581	\$ 735,036	\$ 564,383	\$ 926,740	\$ 880,151	\$ 5,227,030	\$ 521,463	\$ -	\$ 93,016	\$ 71,421	\$ 117,276	\$ 56,839	\$ 43,605	\$ 71,602	\$ 2,062,857	\$ 3,238,935	\$ 714,228

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Acct.	Description	Factor	Pro-Forma Rate Year	CTA - Transmission & Distribution			CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
Insurance Fund (857)																			
62080	Material and Supplies -A&GO	29	\$ 16,500	\$ 1,476	\$ 1,133	\$ 1,860	\$ 335	\$ 2,757	\$ 1,953	\$ -	\$ 348	\$ 268	\$ 439	\$ 213	\$ 163	\$ 268	\$ 1,799	\$ 3,027	\$ 460
62080	Injuries and Damages	28	\$ 85,000	\$ 2,655	\$ 2,039	\$ 3,347	\$ 6,156	\$ 34,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,318	\$ 18,921	\$ 4,604
63680	Contract Services - Other A&GO	29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65780	Ins. Gen. Liability	29	\$ 1,174,839	\$ 105,069	\$ 80,675	\$ 132,472	\$ 23,818	\$ 196,288	\$ 139,069	\$ -	\$ 24,806	\$ 19,047	\$ 31,276	\$ 15,158	\$ 11,629	\$ 19,095	\$ 128,119	\$ 215,562	\$ 32,755
65880	Insurance - W/C	28	\$ 794,279	\$ 24,809	\$ 19,049	\$ 31,280	\$ 57,526	\$ 326,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,109	\$ 176,807	\$ 43,019
67580	Misc. Expense	29	\$ 5,000	\$ 447	\$ 343	\$ 564	\$ 101	\$ 835	\$ 592	\$ -	\$ 106	\$ 81	\$ 133	\$ 65	\$ 49	\$ 81	\$ 545	\$ 917	\$ 139
	Funding Adjustment	31	\$ (24,561)	\$ (1,591)	\$ (1,222)	\$ (2,006)	\$ (1,041)	\$ (6,644)	\$ (1,676)	\$ -	\$ (299)	\$ (230)	\$ (377)	\$ (183)	\$ (140)	\$ (230)	\$ (3,052)	\$ (4,913)	\$ (958)
	Total Insurance Fund		\$ 2,051,057	\$ 132,864	\$ 102,017	\$ 167,517	\$ 86,896	\$ 554,874	\$ 139,938	\$ -	\$ 24,962	\$ 19,166	\$ 31,472	\$ 15,253	\$ 11,702	\$ 19,215	\$ 254,839	\$ 410,321	\$ 80,019
	Check		\$ -																
Chemical and Sludge Maintenance Fund (878)																			
61830	Chemicals - WTO	4	\$ 2,353,312	\$ -	\$ -	\$ -	\$ -	\$ 2,341,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,767
63130	Contract Services - Eng WTM	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63640	Contract Services - Other WTM	5	\$ 1,608,918	\$ -	\$ -	\$ -	\$ -	\$ 910,109	\$ 698,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67540	Miscellaneous Expenses - WTM	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Funding Adjustment	32	\$ (362,230)	\$ -	\$ -	\$ -	\$ -	\$ (297,269)	\$ (63,886)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,076)
	Total Chemical and Sludge Maintenance Fund		\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ 2,954,386	\$ 634,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,691
	Check		\$ -																
TOTAL O&M			\$ 41,745,748	\$ 1,747,769	\$ 1,341,990	\$ 2,203,604	\$ 2,264,227	\$ 16,308,999	\$ 1,766,419	\$ -	\$ 201,831	\$ 154,972	\$ 254,470	\$ 123,333	\$ 94,617	\$ 155,364	\$ 5,185,298	\$ 8,117,346	\$ 1,825,508

Schedule HJS-14a: Allocation of Rate Year FY 2022 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Acct.	Description	Factor	Pro-Forma Rate Year	CTA - Transmission & Distribution			CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only						
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
Other Expenditures																			
Property Taxes- Other Local Govern.																			
40820	Town of North Providence	9	\$ 315,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,242	\$ 80,040	\$ 131,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40821	Town of Glocester	4	\$ 82,463	\$ -	\$ -	\$ -	\$ -	\$ 82,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412
40822	Town of West. Glocester	4	\$ 4,769	\$ -	\$ -	\$ -	\$ -	\$ 4,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24
40823	Town Harmony	4	\$ 217	\$ -	\$ -	\$ -	\$ -	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
40824	Town Chepachet	4	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
40825	Town Scituate	5	\$ 7,031,103	\$ -	\$ -	\$ -	\$ -	\$ 3,977,250	\$ 3,053,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40827	Town of Johnston	6	\$ 104,269	\$ -	\$ -	\$ -	\$ -	\$ 34,428	\$ 26,434	\$ 43,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40828	Town of Foster	4	\$ 324,855	\$ -	\$ -	\$ -	\$ -	\$ 323,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,624
40829	City of Cranston	6	\$ 63,507	\$ -	\$ -	\$ -	\$ -	\$ 20,969	\$ 16,101	\$ 26,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40830	City of West. Warwick	6	\$ 7,278	\$ -	\$ -	\$ -	\$ -	\$ 2,403	\$ 1,845	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Property Taxes			\$ 7,934,311	\$ -	\$ -	\$ -	\$ -	\$ 4,445,430	\$ 3,098,233	\$ 72,874	\$ 104,242	\$ 80,040	\$ 131,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,062
		Check	\$ -																
Restricted Funds																			
Capital Fund	26	\$ 2,127,000	\$ 420,643	\$ 309,626	\$ 508,418	\$ -	\$ 289,265	\$ 61,350	\$ 13,238	\$ 3,545	\$ 2,722	\$ 4,469	\$ 7,017	\$ 1,129	\$ 1,853	\$ 439,741	\$ 8,372	\$ 55,612	
Western Cranston Fund	12	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,207	\$ 10,141	\$ 16,652	\$ -	\$ -	\$ -	
IFR Fund	25	\$ 31,300,000	\$ 6,053,651	\$ 4,648,052	\$ 7,632,295	\$ -	\$ 4,478,406	\$ 959,265	\$ 206,994	\$ 55,423	\$ 42,556	\$ 69,878	\$ 22,985	\$ 17,648	\$ 28,980	\$ 6,355,093	\$ -	\$ 728,775	
Meter Replacement Fund	14	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	
Vehicle/Equipment Fund	25	\$ 1,500,000	\$ 290,111	\$ 222,750	\$ 365,765	\$ -	\$ 214,620	\$ 45,971	\$ 9,920	\$ 2,656	\$ 2,039	\$ 3,349	\$ 1,102	\$ 846	\$ 1,389	\$ 304,557	\$ -	\$ 34,925	
Lead Service Replacement Fund	15	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	
Revenue Reserve Fund	33	\$ 424,987	\$ 40,847	\$ 31,296	\$ 51,390	\$ 11,569	\$ 126,787	\$ 29,448	\$ 1,451	\$ 1,837	\$ 1,411	\$ 2,316	\$ 823	\$ 610	\$ 1,002	\$ 61,942	\$ 49,353	\$ 12,905	
Total Restricted Expenditures			\$ 38,391,987	\$ 6,805,252	\$ 5,211,724	\$ 8,557,869	\$ 11,569	\$ 5,109,077	\$ 1,096,034	\$ 231,603	\$ 63,461	\$ 48,727	\$ 80,012	\$ 45,133	\$ 30,374	\$ 49,876	\$ 8,161,332	\$ 2,057,725	\$ 832,217
		Check	\$ -																
City Services Expense																			
Capital Reimbursement	25	\$ (1,945,605)	\$ (376,294)	\$ (288,922)	\$ (474,423)	\$ -	\$ (278,377)	\$ (59,628)	\$ (12,867)	\$ (3,445)	\$ (2,645)	\$ (4,344)	\$ (1,429)	\$ (1,097)	\$ (1,801)	\$ (395,032)	\$ -	\$ (45,301)	
TOTAL OTHER EXPENDITURES			\$ 45,219,860	\$ 6,464,507	\$ 4,950,097	\$ 8,128,267	\$ 63,978	\$ 9,582,087	\$ 4,153,633	\$ 291,610	\$ 167,646	\$ 128,724	\$ 211,370	\$ 45,775	\$ 30,865	\$ 50,682	\$ 7,882,159	\$ 2,238,248	\$ 830,213
Gross Revenue Requirements			\$ 86,965,608	\$ 8,212,276	\$ 6,292,088	\$ 10,331,871	\$ 2,328,206	\$ 25,891,086	\$ 5,920,051	\$ 291,610	\$ 369,477	\$ 283,696	\$ 465,840	\$ 169,107	\$ 125,482	\$ 206,047	\$ 13,067,457	\$ 10,355,594	\$ 2,655,721

Schedule HJS-14a: Allocation of Rate Year FY 2022 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Acct.	Description	Factor	Pro-Forma Rate Year	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only																					
				Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire																
				All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.																
Non-Rate Revenues																																			
34	Interest on Delinquent Accounts	\$	403,127	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,565	\$	1,903	\$	3,125	\$	198,192	\$	157,062	\$	40,279										
30	Interest Earned	\$	25,636	\$	1,086	\$	834	\$	1,369	\$	1,601	\$	9,347	\$	580	\$	-	\$	63	\$	49	\$	80	\$	3,539	\$	5,515	\$	1,260						
16	Miscellaneous State revenue	\$	180,288	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	90,144	\$	90,144	\$	-								
30	Rents from Water Properties	\$	20,969	\$	888	\$	682	\$	1,120	\$	1,310	\$	7,645	\$	475	\$	-	\$	85	\$	65	\$	52	\$	40	\$	65	\$	2,895	\$	4,511	\$	1,030		
34	Flow Tests	\$	7,184	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	46	\$	34	\$	56	\$	3,532	\$	2,799	\$	718		
14	New Meters	\$	108,527	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	108,527	\$	-	\$	-		
14	Lost/Stolen Meters	\$	17,862	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	17,862	\$	-	\$	-		
16	Admin Fee NBC	\$	25,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,500	\$	-	\$	-		
16	Shut Off/On Service Charge	\$	197,810	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	98,905	\$	98,905	\$	-		
34	Other Miscellaneous	\$	164,852	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,049	\$	778	\$	1,278	\$	81,048	\$	64,228	\$	16,471		
4	Bad Checks	\$	21,183	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	106			
4	Forest Product Sales	\$	98,642	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	493			
4	Water Liens	\$	47,083	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	235			
4	Foster Property Tax Refund	\$	225,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	1,125			
TOTAL NON-RATE REVENUES			\$ 1,543,163	\$	1,974	\$	1,516	\$	2,489	\$	2,911	\$	406,941	\$	1,055	\$	-	\$	188	\$	144	\$	237	\$	3,774	\$	2,804	\$	4,604	\$	617,145	\$	435,663	\$	61,718
TOTAL NET REVENUE REQUIREMENT			\$ 85,422,445	\$	8,210,302	\$	6,290,572	\$	10,329,381	\$	2,325,295	\$	25,484,145	\$	5,918,996	\$	291,610	\$	369,289	\$	283,551	\$	465,603	\$	165,333	\$	122,678	\$	201,443	\$	12,450,312	\$	9,919,931	\$	2,594,003
Labor Related O&M Excl. A&G			\$ 16,798,815	\$	524,707	\$	402,886	\$	661,555	\$	1,216,668	\$	6,909,199	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,434,523	\$	3,739,427	\$	909,849
Factor 28 - As Labor O&M Excl. A&G			100.00%		3.12%		2.40%		3.94%		7.24%		41.13%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		14.49%		22.26%		5.42%
Non-Labor Related O&M Excl. A&G			\$ 3,971,295	\$	355,162	\$	272,704	\$	447,792	\$	80,512	\$	663,509	\$	470,093	\$	-	\$	83,853	\$	64,385	\$	105,723	\$	51,240	\$	39,310	\$	64,548	\$	433,079	\$	728,662	\$	110,722
Factor 29 - As Non-Labor O&M Excl. A&G			100.00%		8.94%		6.87%		11.28%		2.03%		16.71%		11.84%		0.00%		2.11%		1.62%		2.66%		1.29%		0.99%		1.63%		10.91%		18.35%		2.79%
Total O&M Excl. A&G			\$ 20,770,110	\$	879,869	\$	675,590	\$	1,109,348	\$	1,297,180	\$	7,572,708	\$	470,093	\$	-	\$	83,853	\$	64,385	\$	105,723	\$	51,240	\$	39,310	\$	64,548	\$	2,867,602	\$	4,468,090	\$	1,020,571
Factor 30 - As Total O&M Excl. A&G			100.00%		4.24%		3.25%		5.34%		6.25%		36.46%		2.26%		0.00%		0.40%		0.31%		0.51%		0.25%		0.19%		0.31%		13.81%		21.51%		4.91%
Total Insurance Excluding Funding Adjustment			\$ 2,075,617	\$	134,455	\$	103,239	\$	169,523	\$	87,937	\$	561,519	\$	141,614	\$	-	\$	25,260	\$	19,396	\$	31,849	\$	15,436	\$	11,842	\$	19,445	\$	257,891	\$	415,235	\$	80,978
Factor 31 - As Total Ins. Excl Adj.			100.00%		6.48%		4.97%		8.17%		4.24%		27.05%		6.82%		0.00%		1.22%		0.93%		1.53%		0.74%		0.57%		0.94%		12.42%		20.01%		3.90%
Total Chemicals Excluding Funding Adjustment			\$ 3,962,230	\$	-	\$	-	\$	-	\$	-	\$	3,251,654	\$	698,809	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	\$	-	11,767
Factor 32 - As Total Chemicals Excl Adj.			100.00%		0.00%		0.00%		0.00%		0.00%		82.07%		17.64%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.30%
Total Net Revenue Requirement (Excl. Reserves)			\$ 84,997,458	\$	8,169,454	\$	6,259,275	\$	10,277,992	\$	2,313,726	\$	25,357,358	\$	5,889,549	\$	290,159	\$	367,452	\$	282,141	\$	463,287	\$	164,511	\$	122,068	\$	200,441	\$	12,388,370	\$	9,870,578	\$	2,581,098
Factor 33 - As Net Revenue Requirement			100.00%		9.61%		7.36%		12.09%		2.72%		29.83%		6.93%		0.34%		0.43%		0.33%		0.55%		0.19%		0.14%		0.24%		14.57%		11.61%		3.04%
Retail Revenue Requirement (Excl. Bad Debt)			\$ 26,372,262		0		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		\$	167,790	\$	124,504	\$	204,441	\$	12,965,616	\$	10,274,888	\$	2,635,024	
Factor 34 - As Retail Req. Excl. Bad Debt			100.00%		0		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.64%		0.47%		0.78%		49.16%		38.96%		9.99%		

Schedule HJS-14b: Allocation of Rate Year Revenue Requirement (Summary)

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Pro-Forma Rate Year	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail				Retail Only				
		Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
		All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
Net Operations and Maintenance Expense	\$ 39,800,143	\$ 1,371,475	\$ 1,053,068	\$ 1,729,181	\$ 2,264,227	\$ 16,030,621	\$ 1,706,791	\$ (12,867)	\$ 198,386	\$ 152,327	\$ 250,127	\$ 121,904	\$ 93,520	\$ 153,563	\$ 4,790,266	\$ 8,117,346	\$ 1,780,208
Restricted Funds (Excluding Revenue Reserve)	\$ 37,967,000	\$ 6,764,405	\$ 5,180,428	\$ 8,506,479	\$ -	\$ 4,982,291	\$ 1,066,587	\$ 230,152	\$ 61,624	\$ 47,317	\$ 77,696	\$ 44,311	\$ 29,764	\$ 48,874	\$ 8,099,390	\$ 2,008,372	\$ 819,312
City Services Expense	\$ 839,167	\$ 35,549	\$ 27,296	\$ 44,821	\$ 52,409	\$ 305,957	\$ 18,993	\$ -	\$ 3,388	\$ 2,601	\$ 4,271	\$ 2,070	\$ 1,588	\$ 2,608	\$ 115,859	\$ 180,522	\$ 41,234
Property Taxes Expense	\$ 7,934,311	\$ -	\$ -	\$ -	\$ -	\$ 4,445,430	\$ 3,098,233	\$ 72,874	\$ 104,242	\$ 80,040	\$ 131,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,062
Total Expenses Allocated	\$ 86,540,621	\$ 8,171,429	\$ 6,260,791	\$ 10,280,481	\$ 2,316,637	\$ 25,764,299	\$ 5,890,604	\$ 290,159	\$ 367,640	\$ 282,285	\$ 463,524	\$ 168,285	\$ 124,872	\$ 205,044	\$ 13,005,515	\$ 10,306,241	\$ 2,642,815
Less: Miscellaneous Revenues	\$ (1,543,163)	\$ (1,974)	\$ (1,516)	\$ (2,489)	\$ (2,911)	\$ (406,941)	\$ (1,055)	\$ -	\$ (188)	\$ (144)	\$ (237)	\$ (3,774)	\$ (2,804)	\$ (4,604)	\$ (617,145)	\$ (435,663)	\$ (61,718)
Plus: Net Operating Revenue Allowance	\$ 1,699,949	\$ 163,389	\$ 125,186	\$ 205,560	\$ 46,275	\$ 507,147	\$ 117,791	\$ 5,803	\$ 7,349	\$ 5,643	\$ 9,266	\$ 3,290	\$ 2,441	\$ 4,009	\$ 247,767	\$ 197,412	\$ 51,622
Net Revenue Requirement	\$ 86,697,407	\$ 8,332,844	\$ 6,384,461	\$ 10,483,551	\$ 2,360,001	\$ 25,864,505	\$ 6,007,340	\$ 295,963	\$ 374,801	\$ 287,783	\$ 472,552	\$ 167,801	\$ 124,509	\$ 204,450	\$ 12,636,138	\$ 10,067,989	\$ 2,632,720

Schedule HJS-15a: Pro-Forma Water Sales

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Customer Class	FY 2014	FY 2015	FY 2016	FY 2017 (1)	FY 2018	FY 2019	Adjustment (2)	Pro Forma Rate Year
Retail								
Residential	8,627,628	8,347,957	8,269,834	8,269,270	8,030,974	8,103,732	292,444	8,396,176
Commercial	3,903,139	4,230,647	4,251,054	3,927,540	4,043,827	4,031,169	10,496	4,041,665
Industrial	185,888	171,644	164,367	182,199	189,997	164,973	22,213	187,186
Sub-total Retail	12,716,655 49.17%	12,750,248 48.22%	12,685,256 49.25%	12,379,009 49.12%	12,264,797 50.62%	12,299,874 51.15%	325,153	12,625,027 52.63%
Wholesale								
Bristol County	1,608,984	1,663,045	1,579,991	1,637,658	1,602,670	1,494,845	-	1,494,845
East Providence	2,201,598	2,010,940	1,869,775	1,904,517	1,776,786	1,822,773	-	1,822,773
East Smithfield	278,534	318,959	280,994	-	-	-	-	-
Greenville	431,647	443,841	477,556	443,680	417,847	421,521	-	421,521
Johnston	337,577	433,844	421,362	392,953	386,849	385,925	(385,925)	-
Kent County	2,561,361	2,561,821	2,381,066	2,500,971	2,470,436	2,727,147	-	2,727,147
Lincoln	1,025,337	1,119,193	1,082,008	1,155,628	1,057,830	1,038,229	-	1,038,229
Smithfield	497,433	477,254	427,370	435,321	435,955	391,600	-	391,600
Warwick	4,202,875	4,665,329	4,553,730	4,349,674	3,817,571	3,466,644	-	3,466,644
Sub-total Wholesale	13,145,345 50.83%	13,694,224 51.78%	13,073,851 50.75%	12,820,403 50.88%	11,965,943 49.38%	11,748,684 48.85%	(385,925)	11,362,760 47.37%
Grand Total	25,862,000	26,444,473	25,759,107	25,199,412	24,230,740	24,048,558	(60,772)	23,987,787
(1) East Smithfield Retail								
Residential	228,489	219,570	210,360	79,063	214,949	183,987	-	214,949
Commercial	3,409	5,763	11,446	3,562	7,362	5,418	-	7,362
Industrial	8,049	12,469	26,012	6,503	13,265	7,592	-	13,265
Total East Smithfield Retail	239,948	237,802	247,818	89,128	235,576	196,997	-	235,576
(2) Johnston Retail								
Residential	276,924	298,656	315,444	310,607	293,145	292,444	-	292,444
Commercial	4,132	7,839	17,163	13,993	10,521	10,496	-	10,496
Industrial	9,756	16,961	39,006	25,548	22,266	22,213	-	22,213
Total Johnston Retail	290,811	323,456	371,613	350,148	325,932	325,153	-	325,153

Schedule HJS-15b: Assignment of Non-Revenue Water (NRW)

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Line	Description	Units	Total	Retail	Bristol County	East Providence	Greenville	Kent County	Lincoln	Smithfield	Warwick
1	Annual Sales	HCF	23,987,787	12,625,027	1,494,845	1,822,773	421,521	2,727,147	1,038,229	391,600	3,466,644
			100.00%	52.63%	6.23%	7.60%	1.76%	11.37%	4.33%	1.63%	14.45%
2	Pipe Length ⁽¹⁾	Miles	1,249,331	1,208,131	8,670	3,890	5,350	0,370	15,770	4,190	2,960
			100.00%	96.70%	0.69%	0.31%	0.43%	0.03%	1.26%	0.34%	0.24%
3	Pipe Length <=12"	Miles	897,495	885,220	1,028	0,004	1,713	-	8,602	0,929	-
			100.00%	98.63%	0.11%	0.00%	0.19%	0.00%	0.96%	0.10%	0.00%
4	Start: Annual Water Production	HCF	28,042,451								
5	Less: Annual Sales	HCF	23,987,787								
6	Equals: Non-Revenue Water	HCF	4,054,664								
7	Less: Non-Billed Water Use										
8	Unauthorized Consumption ⁽²⁾	HCF	70,106	70,106	-	-	-	-	-	-	-
9	Customer Metering Inaccuracy ⁽³⁾	HCF	741,890	741,890	-	-	-	-	-	-	-
10	Firefighting Allowance ⁽⁴⁾	HCF	133,690	133,690	-	-	-	-	-	-	-
11	Water Quality - Aqueduct Reservoir ⁽⁴⁾⁽⁵⁾	HCF	1,075,338	565,962	67,012	81,712	18,896	122,254	46,542	17,555	155,405
12	Water Quality - Ridge Road Tank Repair ⁽⁴⁾	HCF	102,823	102,823							
13	Main Flushing/System Maintenance ⁽⁴⁾⁽⁷⁾	HCF	66,845	65,931	77	0	128	-	641	69	-
14	Other Authorized Unbilled ⁽⁴⁾	HCF	13,501	13,501	-	-	-	-	-	-	-
15	Total Non-Billed Use	HCF	2,204,193	1,693,902	67,088	81,713	19,024	122,254	47,183	17,624	155,405
16	Equals: Real Losses (Leakage)⁽⁶⁾	HCF	1,850,471	1,789,447	12,842	5,762	7,924	548	23,358	6,206	4,384
17	Total Non-Revenue Water	HCF	4,054,664	3,483,349	79,930	87,474	26,948	122,802	70,541	23,830	159,789

(1) Per Hydraulic Modeling Analysis (Avg. Day) + Estimated Service Lines for Retail (225 mi)

(2) Estimated at 0.25% of Production

(3) Estimated at 3%. Calculated as: (Sales / 0.97) - Sales

(4) Per Providence Water FY 2019

(5) Allocated based on Pro-Forma Sales

(6) Allocated based on Pipe Length

(7) Allocated based on Pipe Length <=12"

Schedule HJS-16a: Customer Class Units of Service

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Customer Class	Base Demand			Maximum Day Extra Capacity				Maximum Hour Extra Capacity			
	Rate Year Sales	Plus NRW	Base	Average Day	Peaking Factor	Maximum Day	Maximum Day Extra	Average Day	Peaking Factor	Maximum Hour	Maximum Hour Extra
	HCF	HCF	HCF	HCF/d		HCF/d	HCF/d	HCF/d		HCF/d	HCF/d
Retail											
Residential - Low	4,394,853	1,212,576	5,607,430	12,041	1.47	17,751	5,711	12,041	2.95	35,503	17,751
Commercial - Low	2,115,549	583,698	2,699,247	5,796	1.59	9,204	3,408	5,796	3.18	18,408	9,204
Industrial - Low	97,980	27,033	125,013	268	1.36	366	97	268	2.72	731	366
Residential - High	4,001,323	1,103,998	5,105,321	10,963	1.66	18,206	7,244	10,963	3.32	36,412	18,206
Commercial - High	1,926,116	531,431	2,457,547	5,277	1.79	9,440	4,163	5,277	3.58	18,880	9,440
Industrial - High	89,206	24,613	113,819	244	1.53	375	131	244	3.07	750	375
Sub-total Retail	12,625,027	3,483,349	16,108,376	34,589	1.60	55,343	20,753	34,589	3.20	110,685	55,343
Fire Protection											
Private						690	690			2,759	2,070
Public (Providence)			69,188			1,085	1,085			4,338	3,254
Public (All Other)			71,029			1,113	1,113			4,453	3,340
Subtotal Fire Protection			140,217			2,888	2,888			11,551	8,663
Wholesale											
Bristol County	1,494,845	79,930	1,574,775	4,095	1.51	6,191	2,096	4,095	1.81	7,429	1,238
East Providence	1,822,773	87,474	1,910,247	4,994	1.67	8,317	3,323	4,994	2.76	13,797	5,480
Greenville	421,521	26,948	448,469	1,155	2.01	2,323	1,168	1,155	3.05	3,525	1,202
Kent County	2,727,147	122,802	2,849,950	7,472	1.42	10,638	3,166	7,472	2.18	16,260	5,622
Lincoln	1,038,229	70,541	1,108,770	2,844	1.90	5,402	2,557	2,844	2.23	6,354	952
Smithfield	391,600	23,830	415,430	1,073	2.17	2,328	1,255	1,073	2.56	2,747	419
Warwick	3,466,644	159,789	3,626,433	9,498	2.40	22,752	13,254	9,498	2.81	26,693	3,941
Wholesale	11,362,760	571,315	11,934,074	31,131	1.86	57,951	26,821	31,131	2.47	76,806	18,855
Grand Total	23,987,787	4,054,664	28,182,668	65,720	1.77	116,182	50,462	65,720	3.03	199,042	82,860

Intraclass Distribution of Retail Max Day Based on Monthly Analysis

	Max Day	%
Residential	36,616	64.97%
Commercial	18,986	33.69%
Industrial	754	1.34%
	56,357	100.00%

Schedule HJS-16b: Customer Class Units of Service

Providence Water Supply Board

Docket # 4994

Individual Wholesale Cost of Service Study

Per RIPUC Report and Order No. 23928

Test Year Ending June 30, 2019

Rate Year Ending June 30, 2022

Customer Class	Base Demand <i>Inch-Miles</i>	Maximum Day <i>Inch-Miles</i>	Maximum Hour <i>Inch-Miles</i>	Base Demand <i>Inch-Miles <=12"</i>
Retail				
Residential	6,173.49	5,810.00	5,605.82	4,319.20
Commercial	2,971.73	3,012.55	2,906.68	2,079.13
Industrial	137.63	119.67	115.47	96.29
Sub-total Retail	9,282.86	8,942.23	8,627.97	6,494.63
Fire Protection				
Private	-	111.46	215.09	-
Public (Providence)	39.87	175.23	338.15	27.90
Public (All Other)	40.93	179.90	347.15	28.64
Subtotal Fire Protection	80.80	466.59	900.39	56.53
Wholesale				
Bristol County	284.02	341.53	327.32	8.62
East Providence	357.74	251.43	241.72	0.04
Greenville	114.54	111.65	55.09	14.81
Kent County	29.10	24.67	30.38	-
Lincoln	304.87	239.36	138.09	79.71
Smithfield	134.64	187.91	199.47	10.63
Warwick	184.89	208.03	252.97	-
Wholesale	1,409.81	1,364.58	1,245.04	113.81
Grand Total	10,773.47	10,773.40	10,773.40	6,664.97

Intraclass Distribution of Retail Inch-Miles Based on Demand from HJS-16a

	Base	%	Max Day	%	Max Hour	%
Retail						
Residential	10,712,750	65.93%	35,958	61.75%	71,915	58.83%
Commercial	5,156,794	31.74%	18,644	32.02%	37,289	30.51%
Industrial	238,832	1.47%	741	1.27%	1,481	1.21%
Subtotal Retail	16,108,376	99.14%	55,343	95.04%	110,685	90.55%
Fire Protection						
Private	-	0.00%	690	1.18%	2,759	2.26%
Public (Providence)	69,188	0.43%	1,085	1.86%	4,338	3.55%
Public (All Other)	71,029	0.44%	1,113	1.91%	4,453	3.64%
Subtotal Fire Protection	140,217	0.86%	2,888	4.96%	11,551	9.45%

Schedule HJS-16c: Customer Class Units of Service

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

6" Equivalent Connections

Fire Connection Size	Accounts	Demand Factor	6" Eq. Factor	6" Eq. Conn.
5/8"	-	0.0	0.000	0.00
3/4"	2	0.5	0.004	0.01
1"	9	1.0	0.009	0.08
1-1/2"	2	2.9	0.026	0.05
2"	68	6.2	0.056	3.78
3"	-	18.0	0.162	0.00
4"	391	38.3	0.344	134.60
6"	1,245	111.3	1.000	1,245.00
8"	256	237.2	2.131	545.54
10"	4	426.6	3.832	15.33
12"	18	689.0	6.190	111.42
16"	-	1,468.4	13.192	0.00
Subtotal Private	1,995			2,056

Public Fire Hydrants (Providence Only) 3232

Public Fire Hydrants (All Other) 3318

Total Hydrants 6550

Equivalent 6" Connections	#	%
Private Firelines	2,056	23.89%
Providence Hydrants	3,232	37.56%
All Other Hydrants	3,318	38.56%
	<u>8,606</u>	100.00%

5/8" Equivalent Connections

Meter Size	Providence Accounts	All Accounts	Fire Accounts	5/8" Eq. M&S Factor	5/8" Eq. Prov FP
5/8"	25,954	57,812	-	1	1
3/4"	4,580	11,326	2	1.1	1.5
1"	2,091	5,335	9	1.4	3.75
1-1/2"	902	1,547	2	1.8	10
2"	792	1,357	68	2.9	24
3"	55	73	-	11	65
4"	20	35	391	14	110
6"	28	57	1,245	21	225
8"	15	42	256	29	340
10"	2	4	4	36.25	520
12"	-	-	18	43.5	860
16"	-	-	-	58	
	34,439	77,588	1,995		

	5/8" M&S	5/8" FP	Bills
Providence	39,820	86,908	413,268
All	88,313	n/a	931,056
Fire	40,187	n/a	23,940

Schedule HJS-16d: Summary of Customer Class Units of Service

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Customer Class	Inch-Miles				Demand			Billing		Direct Fire
	Base	Maximum Day	Maximum Hour	Base	Base	Maximum Day Extra	Maximum Hour Extra	Meters & Services	Monthly Bills	
	<i>Inch-Miles</i>	<i>Inch-Miles</i>	<i>Inch-Miles</i>	<i>Inch-Miles <=12"</i>	<i>HCF</i>	<i>HCF/d</i>	<i>HCF/d</i>	<i>5/8" Eq.</i>	<i>Bills</i>	<i>6" Eq.</i>
Retail										
Residential - Low	6,173.49	5,810.00	5,605.82	4,319.20	5,607,430	5,711	17,751			
Commercial - Low	2,971.73	3,012.55	2,906.68	2,079.13	2,699,247	3,408	9,204			
Industrial - Low	137.63	119.67	115.47	96.29	125,013	97	366			
Residential - High					5,105,321	7,244	18,206			
Commercial - High					2,457,547	4,163	9,440			
Industrial - High					113,819	131	375			
Sub-total Retail	9,282.86	8,942.23	8,627.97	6,494.63	16,108,376	20,753	55,343	88,313	931,056	
Fire Protection										
Private	-	111.46	215.09	-		690	2,070	40,187	23,940	
Public (Providence)	39.87	175.23	338.15	27.90	69,188	1,085	3,254			3,232
Public (All Other)	40.93	179.90	347.15	28.64	71,029	1,113	3,340			3,318
Subtotal Fire Protection	80.80	466.59	900.39	56.53	140,217	2,888	8,663	40,187	23,940	6,550
Wholesale										
Bristol County	284.02	341.53	327.32	8.62	1,574,775	2,096	1,238			
East Providence	357.74	251.43	241.72	0.04	1,910,247	3,323	5,480			
Greenville	114.54	111.65	55.09	14.81	448,469	1,168	1,202			
Kent County	29.10	24.67	30.38	-	2,849,950	3,166	5,622			
Lincoln	304.87	239.36	138.09	79.71	1,108,770	2,557	952			
Smithfield	134.64	187.91	199.47	10.63	415,430	1,255	419			
Warwick	184.89	208.03	252.97	-	3,626,433	13,254	3,941			
Wholesale	1,409.81	1,364.58	1,245.04	113.81	11,934,074	26,821	18,855	-	-	-
Grand Total	10,773.47	10,773.40	10,773.40	6,664.97	28,182,668	50,462	82,860	128,499	954,996	6,550

Schedule HJS-17: Unit Cost of Service

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Total	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only					
		Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
		<i>Inch-Miles</i>	<i>Inch-Miles</i>	<i>Inch-Miles</i>	<i>Inch-Miles <=12"</i>	<i>HCF</i>	<i>HCF/d</i>	<i>HCF/d</i>	<i>HCF</i>	<i>HCF/d</i>	<i>HCF/d</i>	<i>HCF</i>	<i>HCF/d</i>	<i>HCF/d</i>	<i>5/8" Eq.</i>	<i>Bills</i>	<i>6" Eq.</i>
Total Units of Service																	
Retail		9,283	8,942	8,628	6,495	16,108,376	20,753	55,343	7,676,686	11,537	28,021	16,108,376	20,753	55,343	88,313	931,056	-
Fire Protection		81	467	900	57	140,217	2,888	8,663	140,217	2,888	8,663	140,217	2,888	8,663	40,187	23,940	6,550
Bristol County		284	342	327	9	1,574,775	2,096	1,238									
East Providence		358	251	242	0	1,910,247	3,323	5,480									
Greenville		115	112	55	15	448,469	1,168	1,202	448,469	1,168	1,202						
Kent County		29	25	30	-	2,849,950	3,166	5,622									
Lincoln		305	239	138	80	1,108,770	2,557	952	1,108,770	2,557	952						
Smithfield		135	188	199	11	415,430	1,255	419	415,430	1,255	419						
Warwick		185	208	253	-	3,626,433	13,254	3,941									
Total		10,773	10,773	10,773	6,665	28,182,668	50,462	82,860	9,789,573	19,406	39,258	16,248,593	23,641	64,006	128,499	954,996	6,550
Unit Cost of Service																	
O&M Expense	\$ 38,256,980	\$ 1,369,501	\$ 1,051,552	\$ 1,726,692	\$ 2,261,317	\$ 15,623,680	\$ 1,705,736	\$ (12,867)	\$ 198,198	\$ 152,182	\$ 249,890	\$ 118,129	\$ 90,716	\$ 148,959	\$ 4,173,121	\$ 7,681,683	\$ 1,718,490
Unit Cost (\$/Unit)		\$ 127.12	\$ 97.61	\$ 160.27	\$ 339.28	\$ 0.55	\$ 33.80	\$ (0.16)	\$ 0.02	\$ 7.84	\$ 6.37	\$ 0.01	\$ 3.84	\$ 2.33	\$ 32.48	\$ 8.04	\$ 262.36
Capital Expense	\$ 37,967,000	\$ 6,764,405	\$ 5,180,428	\$ 8,506,479	\$ -	\$ 4,982,291	\$ 1,066,587	\$ 230,152	\$ 61,624	\$ 47,317	\$ 77,696	\$ 44,311	\$ 29,764	\$ 48,874	\$ 8,099,390	\$ 2,008,372	\$ 819,312
Unit Cost (\$/Unit)		\$ 627.88	\$ 480.85	\$ 789.58	\$ -	\$ 0.18	\$ 21.14	\$ 2.78	\$ 0.01	\$ 2.44	\$ 1.98	\$ 0.00	\$ 1.26	\$ 0.76	\$ 63.03	\$ 2.10	\$ 125.09
City Services Expense	\$ 839,167	\$ 35,549	\$ 27,296	\$ 44,821	\$ 52,409	\$ 305,957	\$ 18,993	\$ -	\$ 3,388	\$ 2,601	\$ 4,271	\$ 2,070	\$ 1,588	\$ 2,608	\$ 115,859	\$ 180,522	\$ 41,234
Unit Cost (\$/Unit)		\$ 3.30	\$ 2.53	\$ 4.16	\$ 7.86	\$ 0.01	\$ 0.38	\$ -	\$ 0.00	\$ 0.13	\$ 0.11	\$ 0.00	\$ 0.07	\$ 0.04	\$ 0.90	\$ 0.19	\$ 6.30
Property Tax Expense	\$ 7,934,311	\$ -	\$ -	\$ -	\$ -	\$ 4,445,430	\$ 3,098,233	\$ 72,874	\$ 104,242	\$ 80,040	\$ 131,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,062
Unit Cost (\$/Unit)		\$ -	\$ -	\$ -	\$ -	\$ 0.16	\$ 61.40	\$ 0.88	\$ 0.01	\$ 4.12	\$ 3.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.31
Net Op Rev Allowance	\$ 1,699,949	\$ 163,389	\$ 125,186	\$ 205,560	\$ 46,275	\$ 507,147	\$ 117,791	\$ 5,803	\$ 7,349	\$ 5,643	\$ 9,266	\$ 3,290	\$ 2,441	\$ 4,009	\$ 247,767	\$ 197,412	\$ 51,622
Unit Cost (\$/Unit)		\$ 15.17	\$ 11.62	\$ 19.08	\$ 6.94	\$ 0.02	\$ 2.33	\$ 0.07	\$ 0.00	\$ 0.29	\$ 0.24	\$ 0.00	\$ 0.10	\$ 0.06	\$ 1.93	\$ 0.21	\$ 7.88
Total Cost of Service	\$ 86,697,407	\$ 8,332,844	\$ 6,384,461	\$ 10,483,551	\$ 2,360,001	\$ 25,864,505	\$ 6,007,340	\$ 295,963	\$ 374,801	\$ 287,783	\$ 472,552	\$ 167,801	\$ 124,509	\$ 204,450	\$ 12,636,138	\$ 10,067,989	\$ 2,632,720
Unit Cost (\$/Unit)		\$ 773.46	\$ 592.61	\$ 973.10	\$ 354.09	\$ 0.92	\$ 119.05	\$ 3.57	\$ 0.04	\$ 14.83	\$ 12.04	\$ 0.01	\$ 5.27	\$ 3.19	\$ 98.34	\$ 10.54	\$ 401.94

Schedule HJS-18: Customer Class Cost of Service

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Total	CTA - Transmission & Distribution				CTA - Supply, Treatment & Low Service			High Service & Retail			Retail Only					
		Base	Max Day	Max Hour	Base	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
		All Inch-Miles	All Inch-Miles	All Inch-Miles	Inch-Miles <=12"	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
Unit Cost of Service (\$/Unit)		\$ 773.46	\$ 592.61	\$ 973.10	\$ 354.09	\$ 0.92	\$ 119.05	\$ 3.57	\$ 0.04	\$ 14.83	\$ 12.04	\$ 0.01	\$ 5.27	\$ 3.19	\$ 98.34	\$ 10.54	\$ 401.94
Retail Service:																	
Residential Volume																	
Units of Service		6,173	5,810	5,606	4,319	10,712,750	12,954	35,958	5,105,321	7,244	18,206	10,712,750	12,954	35,958	-	-	-
Cost of Service	\$ 27,520,362	\$ 4,774,949	\$ 3,443,087	\$ 5,455,004	\$ 1,529,387	\$ 9,831,574	\$ 1,542,180	\$ 128,434	\$ 195,461	\$ 107,422	\$ 219,150	\$ 110,632	\$ 68,226	\$ 114,857	\$ -	\$ -	\$ -
Commercial Volume																	
Units of Service		2,972	3,013	2,907	2,079	5,156,794	7,571	18,644	2,457,547	4,163	9,440	5,156,794	7,571	18,644	-	-	-
Cost of Service	\$ 13,771,173	\$ 2,298,516	\$ 1,785,276	\$ 2,828,476	\$ 736,201	\$ 4,732,622	\$ 901,345	\$ 66,594	\$ 94,089	\$ 61,738	\$ 113,632	\$ 53,255	\$ 39,875	\$ 59,555	\$ -	\$ -	\$ -
Industrial Volume Charge																	
Units of Service		138	120	115	96	238,832	228	741	113,819	131	375	238,832	228	741	-	-	-
Cost of Service	\$ 589,627	\$ 106,454	\$ 70,921	\$ 112,362	\$ 34,096	\$ 219,187	\$ 27,121	\$ 2,645	\$ 4,358	\$ 1,937	\$ 4,514	\$ 2,466	\$ 1,200	\$ 2,366	\$ -	\$ -	\$ -
Meter Service Charge																	
Units of Service		-	-	-	-	-	-	-	-	-	-	-	-	-	88,313	931,056	-
Cost of Service	\$ 18,499,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,684,332	\$ 9,815,603	\$ -
Fire Protection:																	
Private Fire Lines																	
Units of Service		-	111	215	-	-	690	2,070	-	690	2,070	-	690	2,070	40,187	23,940	-
Cost of Service	\$ 4,614,451	\$ -	\$ 66,055	\$ 209,305	\$ -	\$ -	\$ 82,123	\$ 7,392	\$ -	\$ 10,230	\$ 24,911	\$ -	\$ 3,633	\$ 6,611	\$ 3,951,805	\$ 252,386	\$ -
Public Fire (Providence)																	
Units of Service		40	175	338	28	69,188	1,085	3,254	69,188	1,085	3,254	69,188	1,085	3,254	-	-	3,232
Cost of Service	\$ 2,051,630	\$ 30,839	\$ 103,846	\$ 329,053	\$ 9,878	\$ 63,497	\$ 129,107	\$ 11,621	\$ 2,649	\$ 16,083	\$ 39,163	\$ 715	\$ 5,712	\$ 10,393	\$ -	\$ -	\$ 1,299,076
Public Fire (All Other)																	
Units of Service		41	180	347	29	71,029	1,113	3,340	71,029	1,113	3,340	71,029	1,113	3,340	-	-	3,318
Cost of Service	\$ 2,106,222	\$ 31,659	\$ 106,609	\$ 337,809	\$ 10,140	\$ 65,187	\$ 132,543	\$ 11,930	\$ 2,719	\$ 16,511	\$ 40,205	\$ 734	\$ 5,864	\$ 10,669	\$ -	\$ -	\$ 1,333,643
Wholesale Service:																	
Units of Service																	
Bristol County		284	342	327	9	1,574,775	2,096	1,238									
East Providence		358	251	242	0	1,910,247	3,323	5,480									
Greenville		115	112	55	15	448,469	1,168	1,202	448,469	1,168	1,202						
Kent County		29	25	30	-	2,849,950	3,166	5,622									
Lincoln		305	239	138	80	1,108,770	2,557	952	1,108,770	2,557	952						
Smithfield		135	188	199	11	415,430	1,255	419	415,430	1,255	419						
Warwick		185	208	253	-	3,626,433	13,254	3,941									
		1,410	1,365	1,245	114	11,934,074	26,821	18,855	1,972,669	4,981	2,574						
Cost of Service																	
Bristol County	\$ 2,442,811	\$ 219,678	\$ 202,395	\$ 318,514	\$ 3,052	\$ 1,445,242	\$ 249,508	\$ 4,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East Providence	\$ 2,829,258	\$ 276,697	\$ 149,001	\$ 235,217	\$ 14	\$ 1,753,120	\$ 395,637	\$ 19,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenville	\$ 817,519	\$ 88,593	\$ 66,165	\$ 53,611	\$ 5,244	\$ 411,580	\$ 139,066	\$ 4,294	\$ 17,170	\$ 17,323	\$ 14,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kent County	\$ 3,079,238	\$ 22,508	\$ 14,620	\$ 29,563	\$ -	\$ 2,615,527	\$ 376,939	\$ 20,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lincoln	\$ 1,957,512	\$ 235,805	\$ 141,848	\$ 134,375	\$ 28,225	\$ 1,017,568	\$ 304,453	\$ 3,401	\$ 42,450	\$ 37,926	\$ 11,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smithfield	\$ 985,105	\$ 104,142	\$ 111,358	\$ 194,100	\$ 3,764	\$ 381,259	\$ 149,423	\$ 1,497	\$ 15,905	\$ 18,614	\$ 5,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warwick	\$ 5,432,565	\$ 143,005	\$ 123,281	\$ 246,164	\$ -	\$ 3,328,141	\$ 1,577,895	\$ 14,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 17,544,008	\$ 1,090,427	\$ 808,668	\$ 1,211,542	\$ 40,299	\$ 10,952,438	\$ 3,192,922	\$ 67,346	\$ 75,525	\$ 73,863	\$ 30,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost of Service	\$ 86,697,407	\$ 8,332,844	\$ 6,384,461	\$ 10,483,551	\$ 2,360,001	\$ 25,864,505	\$ 6,007,340	\$ 295,963	\$ 374,801	\$ 287,783	\$ 472,552	\$ 167,801	\$ 124,509	\$ 204,450	\$ 12,636,138	\$ 10,067,989	\$ 2,632,720

Schedule HJS-19: Development of Volumetric Rates

Providence Water Supply Board

Docket # 4994

Individual Wholesale Cost of Service Study

Per RIPUC Report and Order No. 23928

Test Year Ending June 30, 2019

Rate Year Ending June 30, 2022

Description	Units	Residential	Commercial	Industrial	Bristol County	East Providence	Greenville	Kent County	Lincoln	Smithfield	Warwick
Unit Cost											
CTA Base - T&D	\$/Inch-Mile	\$ 773.46	\$ 773.46	\$ 773.46	\$ 773.46	\$ 773.46	\$ 773.46	\$ 773.46	\$ 773.46	\$ 773.46	\$ 773.46
CTA Max Day - T&D	\$/Inch-Mile	\$ 592.61	\$ 592.61	\$ 592.61	\$ 592.61	\$ 592.61	\$ 592.61	\$ 592.61	\$ 592.61	\$ 592.61	\$ 592.61
CTA Max Hour - T&D	\$/Inch-Mile	\$ 973.10	\$ 973.10	\$ 973.10	\$ 973.10	\$ 973.10	\$ 973.10	\$ 973.10	\$ 973.10	\$ 973.10	\$ 973.10
CTA Base - T&D <=12"	\$/Inch-Mile	\$ 354.09	\$ 354.09	\$ 354.09	\$ 354.09	\$ 354.09	\$ 354.09	\$ 354.09	\$ 354.09	\$ 354.09	\$ 354.09
CTA Base - SOS, WTP, LS	\$/HCF	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92
CTA Max Day - SOS, WTP, LS	\$/HCF/d	\$ 119.05	\$ 119.05	\$ 119.05	\$ 119.05	\$ 119.05	\$ 119.05	\$ 119.05	\$ 119.05	\$ 119.05	\$ 119.05
CTA Max Hour - SOS, WTP, LS	\$/HCF/d	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57
HSR Base	\$/HCF	\$ 0.04	\$ 0.04	\$ 0.04			\$ 0.04		\$ 0.04	\$ 0.04	
HSR Max Day	\$/HCF/d	\$ 14.83	\$ 14.83	\$ 14.83			\$ 14.83		\$ 14.83	\$ 14.83	
HSR Max Hour	\$/HCF/d	\$ 12.04	\$ 12.04	\$ 12.04			\$ 12.04		\$ 12.04	\$ 12.04	
Retail Only Base	\$/HCF	\$ 0.01	\$ 0.01	\$ 0.01							
Retail Only Max Day	\$/HCF/d	\$ 5.27	\$ 5.27	\$ 5.27							
Retail Only Max Hour	\$/HCF/d	\$ 3.19	\$ 3.19	\$ 3.19							
Units											
Base	Inch-Miles	6,173	2,972	138	284	358	115	29	305	135	185
Maximum Day	Inch-Miles	5,810	3,013	120	342	251	112	25	239	188	208
Maximum Hour	Inch-Miles	5,606	2,907	115	327	242	55	30	138	199	253
Base	Inch-Miles <=12"	4,319	2,079	96	9	0	15	0	80	11	0
Base	HCF	10,712,750	5,156,794	238,832	1,574,775	1,910,247	448,469	2,849,950	1,108,770	415,430	3,626,433
Maximum Day	HCF/d	12,954	7,571	228	2,096	3,323	1,168	3,166	2,557	1,255	13,254
Maximum Hour	HCF/d	35,958	18,644	741	1,238	5,480	1,202	5,622	952	419	3,941

Schedule HJS-19: Development of Volumetric Rates

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Description	Units	Residential	Commercial	Industrial	Bristol County	East Providence	Greenville	Kent County	Lincoln	Smithfield	Warwick
Total Cost											
CTA Base - T&D		\$ 4,774,949	\$ 2,298,516	\$ 106,454	\$ 219,678	\$ 276,697	\$ 88,593	\$ 22,508	\$ 235,805	\$ 104,142	\$ 143,005
CTA Max Day - T&D		\$ 3,443,087	\$ 1,785,276	\$ 70,921	\$ 202,395	\$ 149,001	\$ 66,165	\$ 14,620	\$ 141,848	\$ 111,358	\$ 123,281
CTA Max Hour - T&D		\$ 5,455,004	\$ 2,828,476	\$ 112,362	\$ 318,514	\$ 235,217	\$ 53,611	\$ 29,563	\$ 134,375	\$ 194,100	\$ 246,164
CTA Base - T&D <=12"		\$ 1,529,387	\$ 736,201	\$ 34,096	\$ 3,052	\$ 14	\$ 5,244	\$ -	\$ 28,225	\$ 3,764	\$ -
CTA Base - SOS, WTP, LS		\$ 9,831,574	\$ 4,732,622	\$ 219,187	\$ 1,445,242	\$ 1,753,120	\$ 411,580	\$ 2,615,527	\$ 1,017,568	\$ 381,259	\$ 3,328,141
CTA Max Day - SOS, WTP, LS		\$ 1,542,180	\$ 901,345	\$ 27,121	\$ 249,508	\$ 395,637	\$ 139,066	\$ 376,939	\$ 304,453	\$ 149,423	\$ 1,577,895
CTA Max Hour - SOS, WTP, LS		\$ 128,434	\$ 66,594	\$ 2,645	\$ 4,421	\$ 19,572	\$ 4,294	\$ 20,082	\$ 3,401	\$ 1,497	\$ 14,078
HSR Base		\$ 195,461	\$ 94,089	\$ 4,358	\$ -	\$ -	\$ 17,170	\$ -	\$ 42,450	\$ 15,905	\$ -
HSR Maximum Day		\$ 107,422	\$ 61,738	\$ 1,937	\$ -	\$ -	\$ 17,323	\$ -	\$ 37,926	\$ 18,614	\$ -
HSR Maximum Hour		\$ 219,150	\$ 113,632	\$ 4,514	\$ -	\$ -	\$ 14,471	\$ -	\$ 11,462	\$ 5,044	\$ -
Retail Only Base		\$ 110,632	\$ 53,255	\$ 2,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Only Max Day		\$ 68,226	\$ 39,875	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Only Max Hour		\$ 114,857	\$ 59,555	\$ 2,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLUS:											
Retail Service Charge Costs		\$ 5,261,806	\$ 2,633,004	\$ 112,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Fire Protection Costs		\$ 54,808	\$ 27,426	\$ 1,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Private Fire Line Costs		\$ 308,751	\$ 154,499	\$ 6,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Fire Costs		\$ 29,164	\$ 14,594	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Rate Year Revenue Requirement		\$ 33,174,891	\$ 16,600,696	\$ 710,775	\$ 2,442,811	\$ 2,829,258	\$ 817,519	\$ 3,079,238	\$ 1,957,512	\$ 985,105	\$ 5,432,565
Rate Year Sales	HCF	8,396,176	4,041,665	187,186	1,494,845	1,822,773	421,521	2,727,147	1,038,229	391,600	3,466,644
Volumetric Rate Build-Up											
Base	\$/HCF	\$ 1.958273	\$ 1.958273	\$ 1.958273	\$ 1.115816	\$ 1.113595	\$ 1.239765	\$ 0.967324	\$ 1.275294	\$ 1.289759	\$ 1.001299
Maximum Day	\$/HCF	\$ 0.614674	\$ 0.689873	\$ 0.540521	\$ 0.302308	\$ 0.298796	\$ 0.527980	\$ 0.143578	\$ 0.466396	\$ 0.713470	\$ 0.490727
Maximum Hour	\$/HCF	\$ 0.704779	\$ 0.759157	\$ 0.651156	\$ 0.216032	\$ 0.139781	\$ 0.171703	\$ 0.018204	\$ 0.143743	\$ 0.512361	\$ 0.075070
Service Charge	\$/HCF	\$ 0.626691	\$ 0.651465	\$ 0.602260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Fire	\$/HCF	\$ 0.006528	\$ 0.006786	\$ 0.006273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Private Fire	\$/HCF	\$ 0.036773	\$ 0.038227	\$ 0.035339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Fire	\$/HCF	\$ 0.003474	\$ 0.003611	\$ 0.003338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$/HCF	\$ 3.951191	\$ 4.107390	\$ 3.797161	\$ 1.634157	\$ 1.552173	\$ 1.939448	\$ 1.129106	\$ 1.885434	\$ 2.515589	\$ 1.567096
Rounded	\$/HCF	\$ 3.952000	\$ 4.108000	\$ 3.798000	\$ 1.634157	\$ 1.552173	\$ 1.939449	\$ 1.129106	\$ 1.885435	\$ 2.515590	\$ 1.567097
Revenues		\$ 33,181,688	\$ 16,603,160	\$ 710,932	\$ 2,442,811	\$ 2,829,259	\$ 817,519	\$ 3,079,239	\$ 1,957,513	\$ 985,106	\$ 5,432,568
COS		\$ 33,174,891	\$ 16,600,696	\$ 710,775	\$ 2,442,811	\$ 2,829,258	\$ 817,519	\$ 3,079,238	\$ 1,957,512	\$ 985,105	\$ 5,432,565
Variance due to Rounding		\$ 6,797	\$ 2,464	\$ 157	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 3

Schedule HJS-20a: Development of Meter Service Charge

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Meter Size	Meter Equivalency	M&S Cost Per Month	Billing Cost Per Bill	Total Cost Per Month	Existing Charge	Proposed Charge	Rounded Charge	Accounts	Revenues
5/8"	1	\$ 8.19	\$ 10.54	\$ 18.74	\$ 10.35	\$ 10.35	\$ 10.35	57,812	\$ 7,180,250
3/4"	1.1	\$ 9.01	\$ 10.54	\$ 19.56	\$ 11.03	\$ 11.03	\$ 11.03	11,326	\$ 1,499,109
1"	1.4	\$ 11.47	\$ 10.54	\$ 22.02	\$ 13.01	\$ 13.01	\$ 13.01	5,335	\$ 832,900
1.5"	1.8	\$ 14.75	\$ 10.54	\$ 25.29	\$ 15.65	\$ 15.65	\$ 15.65	1,547	\$ 290,527
2"	2.9	\$ 23.76	\$ 10.54	\$ 34.31	\$ 22.94	\$ 22.94	\$ 22.94	1,357	\$ 373,555
3"	11	\$ 90.14	\$ 10.54	\$ 100.68	\$ 76.67	\$ 76.67	\$ 76.67	73	\$ 67,163
4"	14	\$ 114.73	\$ 10.54	\$ 125.27	\$ 96.57	\$ 96.57	\$ 96.57	35	\$ 40,559
6"	21	\$ 172.09	\$ 10.54	\$ 182.63	\$ 142.99	\$ 142.99	\$ 142.99	57	\$ 97,805
8"	29	\$ 237.65	\$ 10.54	\$ 248.19	\$ 196.04	\$ 196.04	\$ 196.04	42	\$ 98,804
10"	36.25	\$ 297.06	\$ 10.54	\$ 307.60	\$ 244.12	\$ 244.12	\$ 244.12	4	\$ 11,718
12"	43.5	\$ 356.47	\$ 10.54	\$ 367.01	\$ 292.20	\$ 292.20	\$ 292.20	0	\$ -

Total Revenue Generated 77,588 \$ 10,492,391

Costs Allocated to Customer Service

Meters & Services	\$ 8,684,332
Billing & Collection	\$ 9,815,603
LESS Shift to Retail Volume Charge	\$ (8,007,545)
Total Customer Service Costs	\$ 10,492,391

Variance Due to Rounding \$ -

Schedule HJS-20b: Development of Providence Retail Fire Protection Service Charge

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Meter Size	Meter Equivalency	Accounts	5/8" Equivalents	Fire Cost Per Month	Existing Charge	Proposed Charge	Rounded Charge	Revenues
5/8"	1	25,954	25,954	\$ 1.97	\$ 1.90	\$ 1.90	\$ 1.90	\$ 591,751
3/4"	1.5	4,580	6,870	\$ 2.95	\$ 2.84	\$ 2.84	\$ 2.84	\$ 156,086
1"	3.75	2,091	7,841	\$ 7.38	\$ 7.06	\$ 7.06	\$ 7.06	\$ 177,150
1.5"	10	902	9,020	\$ 19.67	\$ 18.81	\$ 18.81	\$ 18.81	\$ 203,599
2"	24	792	19,008	\$ 47.21	\$ 45.12	\$ 45.12	\$ 45.12	\$ 428,820
3"	65	55	3,575	\$ 127.87	\$ 122.17	\$ 122.17	\$ 122.17	\$ 80,632
4"	110	20	2,200	\$ 216.40	\$ 206.74	\$ 206.74	\$ 206.74	\$ 49,618
6"	225	28	6,300	\$ 442.63	\$ 422.88	\$ 422.88	\$ 422.88	\$ 142,088
8"	340	15	5,100	\$ 668.86	\$ 639.01	\$ 639.01	\$ 639.01	\$ 115,022
10"	520	2	1,040	\$ 1,022.96	\$ 977.32	\$ 977.32	\$ 977.32	\$ 23,456
12"	860	-	-	\$ 1,691.82	\$ 1,616.32	\$ 1,616.32	\$ 1,616.32	\$ -

Total Revenue Generated	\$1,968,222
Total FPSC Costs	\$ 2,051,630
LESS Shift to Retail Volume Charge	\$ (83,408)
Adjusted FPSC Costs	\$ 1,968,222

Variance Due to Rounding \$0

Schedule HJS-21a: Development of Private Fireline Charges

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Fire Connection Size	Accounts	Demand Factor	6" Eq. Factor	6" Eq. Conn.	5/8" Eq. Factor	M&S Cost Per Month	Cost Per Bill	Demand Cost Per Month	Total Cost Per Month	Existing Charge	Proposed Charge	Rounded Charge	Revenues
3/4"	2	0.5	0.004	0.01	1.10	\$9.01	\$10.54	\$ 0.07	\$ 19.63	\$ 11.83	\$ 11.83	\$ 11.83	\$ 284
1"	9	1.0	0.009	0.08	1.40	\$11.47	\$10.54	\$ 0.15	\$ 22.16	\$ 13.98	\$ 13.98	\$ 13.98	\$ 1,510
1-1/2"	2	2.9	0.026	0.05	1.80	\$14.75	\$10.54	\$ 0.43	\$ 25.73	\$ 17.22	\$ 17.22	\$ 17.22	\$ 413
2"	68	6.2	0.056	3.78	2.90	\$23.76	\$10.54	\$ 0.92	\$ 35.23	\$ 25.52	\$ 25.52	\$ 25.52	\$ 20,824
4"	391	38.3	0.344	134.60	14.00	\$114.73	\$10.54	\$ 5.72	\$ 130.99	\$109.05	\$ 109.05	\$ 109.05	\$ 511,663
6"	1,245	111.3	1.000	1,245.00	21.00	\$172.09	\$10.54	\$ 16.63	\$ 199.26	\$177.78	\$ 177.78	\$ 177.78	\$ 2,656,033
8"	256	237.2	2.131	545.54	29.00	\$237.65	\$10.54	\$ 35.44	\$ 283.63	\$269.26	\$ 269.26	\$ 269.26	\$ 827,167
10"	4	426.6	3.832	15.33	36.25	\$297.06	\$10.54	\$ 63.73	\$ 371.33	\$375.10	\$ 375.10	\$ 375.10	\$ 18,005
12"	18	689.0	6.190	111.42	43.50	\$356.47	\$10.54	\$ 102.94	\$ 469.96	\$503.18	\$ 503.18	\$ 503.18	\$ 108,687
16"	-	1,468.4	13.192	0.00	58.00	\$475.29	\$10.54	\$ 219.38	\$ 705.21	\$785.75	\$ 785.75	\$ 785.75	\$ -
	1,995			2,055.82									\$ 4,144,586

Costs Allocated to Private Fire Service

Meters & Services	\$ 3,951,805
Billing & Collection	\$ 252,386
Demand Costs	\$ 410,259
Less Costs Recovered from Retail Volume Charge	\$ (469,865)
Total Private Fire Protection Costs	\$ 4,144,586

Schedule HJS-21b: Development of Hydrant Charges

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

Demand Costs (Hydrants Excluding Providence)	\$	772,578
Hydrants (Excluding Providence)		3,318
Annual Demand Costs per Hydrant	\$	232.84
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Annual Direct Fire Cost per Hydrant	\$	401.94
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Existing Annual Cost per Hydrant		\$621.41
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Total Annual Cost per Hydrant	\$	634.79
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Proposed Annual Charge per Hydrant		\$621.41
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Rounded Annual Charge per Hydrant		\$621.41
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Hydrant Revenues	\$	2,061,838
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Costs Allocated to Hydrant Charge		
Demand	\$	772,578
Direct Fire	\$	1,333,643
LESS Shift to Retail Volume Charge	\$	(44,383)
Total Public Fire Costs (Excluding Providence)	\$	2,061,838

Schedule HJS-22a: Proposed Rates - 1/3rd Phase-In, 12% Cap

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Units	FY 2022 - Existing		FY 2022 - Cost of Service			FY 2022 - 1/3rd Phase-In, 12% Cap		
		Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue
Service Charges									
5/8"	57,812	\$ 10.35	\$ 7,180,250	0.00%	\$ 10.35	\$ 7,180,250	0.00%	\$ 10.35	\$ 7,180,250
3/4"	11,326	\$ 11.03	\$ 1,499,109	0.00%	\$ 11.03	\$ 1,499,109	0.00%	\$ 11.03	\$ 1,499,109
1"	5,335	\$ 13.01	\$ 832,900	0.00%	\$ 13.01	\$ 832,900	0.00%	\$ 13.01	\$ 832,900
1.5"	1,547	\$ 15.65	\$ 290,527	0.00%	\$ 15.65	\$ 290,527	0.00%	\$ 15.65	\$ 290,527
2"	1,357	\$ 22.94	\$ 373,555	0.00%	\$ 22.94	\$ 373,555	0.00%	\$ 22.94	\$ 373,555
3"	73	\$ 76.67	\$ 67,163	0.00%	\$ 76.67	\$ 67,163	0.00%	\$ 76.67	\$ 67,163
4"	35	\$ 96.57	\$ 40,559	0.00%	\$ 96.57	\$ 40,559	0.00%	\$ 96.57	\$ 40,559
6"	57	\$ 142.99	\$ 97,805	0.00%	\$ 142.99	\$ 97,805	0.00%	\$ 142.99	\$ 97,805
8"	42	\$ 196.04	\$ 98,804	0.00%	\$ 196.04	\$ 98,804	0.00%	\$ 196.04	\$ 98,804
10"	4	\$ 244.12	\$ 11,718	0.00%	\$ 244.12	\$ 11,718	0.00%	\$ 244.12	\$ 11,718
12"	-	\$ 292.20	\$ -	0.00%	\$ 292.20	\$ -	0.00%	\$ 292.20	\$ -
Total Service Charge	77,588		\$ 10,492,391	0.00%		\$ 10,492,391	0.00%		\$ 10,492,391
Retail Fire Protection Service Charges (Providence Only)									
5/8"	25,954	\$ 1.90	\$ 591,751	0.00%	\$ 1.90	\$ 591,751	0.00%	\$ 1.90	\$ 591,751
3/4"	4,580	\$ 2.84	\$ 156,086	0.00%	\$ 2.84	\$ 156,086	0.00%	\$ 2.84	\$ 156,086
1"	2,091	\$ 7.06	\$ 177,150	0.00%	\$ 7.06	\$ 177,150	0.00%	\$ 7.06	\$ 177,150
1.5"	902	\$ 18.81	\$ 203,599	0.00%	\$ 18.81	\$ 203,599	0.00%	\$ 18.81	\$ 203,599
2"	792	\$ 45.12	\$ 428,820	0.00%	\$ 45.12	\$ 428,820	0.00%	\$ 45.12	\$ 428,820
3"	55	\$ 122.17	\$ 80,632	0.00%	\$ 122.17	\$ 80,632	0.00%	\$ 122.17	\$ 80,632
4"	20	\$ 206.74	\$ 49,618	0.00%	\$ 206.74	\$ 49,618	0.00%	\$ 206.74	\$ 49,618
6"	28	\$ 422.88	\$ 142,088	0.00%	\$ 422.88	\$ 142,088	0.00%	\$ 422.88	\$ 142,088
8"	15	\$ 639.01	\$ 115,022	0.00%	\$ 639.01	\$ 115,022	0.00%	\$ 639.01	\$ 115,022
10"	2	\$ 977.32	\$ 23,456	0.00%	\$ 977.32	\$ 23,456	0.00%	\$ 977.32	\$ 23,456
12"	-	\$ 1,616.32	\$ -	0.00%	\$ 1,616.32	\$ -	0.00%	\$ 1,616.32	\$ -
Total Retail FPSC (Providence Only)	34,439		\$ 1,968,222	0.00%		\$ 1,968,222	0.00%		\$ 1,968,222
Total Retail Service Charge Revenue			\$ 12,460,613	0.00%		\$ 12,460,613	0.00%		\$ 12,460,613
Retail Consumption Charges									
Residential	8,396,176	\$ 3.830	\$ 32,157,354	3.19%	\$ 3.952	\$ 33,181,688	1.23%	\$ 3.877	\$ 32,553,851
Commercial	4,041,665	\$ 4.014	\$ 16,223,243	2.34%	\$ 4.108	\$ 16,603,160	0.41%	\$ 4.030	\$ 16,289,008
Industrial	187,186	\$ 3.650	\$ 683,229	4.05%	\$ 3.798	\$ 710,932	2.09%	\$ 3.726	\$ 697,481
Total Retail Consumption Charge	12,625,027		\$ 49,063,826	2.92%		\$ 50,495,780	0.97%		\$ 49,540,340
East Smithfield Debt Surcharge	235,576	\$ 0.350	\$ 82,451	0.00%	\$ 0.350	\$ 82,451	0.00%	\$ 0.350	\$ 82,451
Total Retail Volume Charge Revenue			\$ 49,146,278	2.91%		\$ 50,578,231			\$ 49,622,792
Total Retail Revenue			\$ 61,606,891	2.32%		\$ 63,038,844	0.77%		\$ 62,083,405

Schedule HJS-22a: Proposed Rates - 1/3rd Phase-In, 12% Cap

Providence Water Supply Board
 Docket # 4994
 Individual Wholesale Cost of Service Study
 Per RIPUC Report and Order No. 23928
 Test Year Ending June 30, 2019
 Rate Year Ending June 30, 2022

Description	Units	FY 2022 - Existing		FY 2022 - Cost of Service			FY 2022 - 1/3rd Phase-In, 12% Cap		
		Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue
Wholesale Charges									
Bristol County	1,494,845	\$ 1.618318	\$ 2,419,134	0.98%	\$ 1.634157	\$ 2,442,811	0.48%	\$ 1.626114	\$ 2,430,789
East Providence	1,822,773	\$ 1.654429	\$ 3,015,648	-6.18%	\$ 1.552173	\$ 2,829,259	-1.92%	\$ 1.622734	\$ 2,957,875
Greenville	421,521	\$ 1.698487	\$ 715,948	14.19%	\$ 1.939449	\$ 817,519	4.90%	\$ 1.781794	\$ 751,064
Kent County	2,727,147	\$ 1.615908	\$ 4,406,819	-30.13%	\$ 1.129106	\$ 3,079,239	-9.93%	\$ 1.455379	\$ 3,969,034
Lincoln	1,038,229	\$ 1.669560	\$ 1,733,385	12.93%	\$ 1.885435	\$ 1,957,513	4.48%	\$ 1.744422	\$ 1,811,109
Smithfield	391,600	\$ 1.706054	\$ 668,091	47.45%	\$ 2.515590	\$ 985,106	12.00%	\$ 1.910780	\$ 748,262
Warwick	3,466,644	\$ 1.736015	\$ 6,018,147	-9.73%	\$ 1.567097	\$ 5,432,568	-3.10%	\$ 1.682122	\$ 5,831,320
Total Wholesale Revenue	11,362,760		\$ 18,977,173	-7.55%		\$ 17,544,014	-2.52%		\$ 18,499,453

Wholesale Charges									
Bristol County	1,118	\$ 2,163.53	\$ 2,419,134	0.98%	\$ 2,184.70	\$ 2,442,811	0.48%	\$ 2,173.95	\$ 2,430,789
East Providence	1,363	\$ 2,211.80	\$ 3,015,648	-6.18%	\$ 2,075.10	\$ 2,829,259	-1.92%	\$ 2,169.43	\$ 2,957,875
Greenville	315	\$ 2,270.70	\$ 715,948	14.19%	\$ 2,592.85	\$ 817,519	4.90%	\$ 2,382.08	\$ 751,064
Kent County	2,040	\$ 2,160.30	\$ 4,406,819	-30.13%	\$ 1,509.50	\$ 3,079,239	-9.93%	\$ 1,945.69	\$ 3,969,034
Lincoln	777	\$ 2,232.03	\$ 1,733,385	12.93%	\$ 2,520.64	\$ 1,957,513	4.48%	\$ 2,332.11	\$ 1,811,109
Smithfield	293	\$ 2,280.82	\$ 668,091	47.45%	\$ 3,363.09	\$ 985,106	12.00%	\$ 2,554.52	\$ 748,262
Warwick	2,593	\$ 2,320.88	\$ 6,018,147	-9.73%	\$ 2,095.05	\$ 5,432,568	-3.10%	\$ 2,248.83	\$ 5,831,320
Wholesale (per million gallons)	8,499		\$ 18,977,173	-7.55%		\$ 17,544,014	-2.52%		\$ 18,499,453

Description	Units	FY 2022 - Existing		FY 2022 - Cost of Service			FY 2022 - 1/3rd Phase-In, 12% Cap		
		Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue
Private Fire Service Charges									
3/4"	2	\$ 11.83	\$ 284	0.00%	\$ 11.83	\$ 284	0.00%	\$ 11.83	\$ 284
1"	9	\$ 13.98	\$ 1,510	0.00%	\$ 13.98	\$ 1,510	0.00%	\$ 13.98	\$ 1,510
1-1/2"	2	\$ 17.22	\$ 413	0.00%	\$ 17.22	\$ 413	0.00%	\$ 17.22	\$ 413
2"	68	\$ 25.52	\$ 20,824	0.00%	\$ 25.52	\$ 20,824	0.00%	\$ 25.52	\$ 20,824
4"	391	\$ 109.05	\$ 511,663	0.00%	\$ 109.05	\$ 511,663	0.00%	\$ 109.05	\$ 511,663
6"	1,245	\$ 177.78	\$ 2,656,033	0.00%	\$ 177.78	\$ 2,656,033	0.00%	\$ 177.78	\$ 2,656,033
8"	256	\$ 269.26	\$ 827,167	0.00%	\$ 269.26	\$ 827,167	0.00%	\$ 269.26	\$ 827,167
10"	4	\$ 375.10	\$ 18,005	0.00%	\$ 375.10	\$ 18,005	0.00%	\$ 375.10	\$ 18,005
12"	18	\$ 503.18	\$ 108,687	0.00%	\$ 503.18	\$ 108,687	0.00%	\$ 503.18	\$ 108,687
16"	-	\$ 785.75	\$ -	0.00%	\$ 785.75	\$ -	0.00%	\$ 785.75	\$ -
Total			\$ 4,144,586	0.00%		\$ 4,144,586	0.00%		\$ 4,144,586
Hydrants (Excluding Providence)	3,318	\$621.41	\$ 2,061,838	0.00%	\$621.41	\$ 2,061,838	0.00%	\$621.41	\$ 2,061,838
Total Fire Protection Charge Revenue			\$ 6,206,424			\$ 6,206,424			\$ 6,206,424
Total Rate Revenues			\$ 86,790,488			\$ 86,789,282			\$ 86,789,282
Miscellaneous Revenues			1,543,163			1,543,163			1,543,163
Total Revenues			\$ 88,333,651	0.00%		\$ 88,332,445	0.00%		\$ 88,332,445

Schedule HJS-23: Comparison of Revenues by Customer Class

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

	FY 2022 - Cost of Service			FY 2022 - 1/3rd to COS, 12% Cap		
	Existing Rates	Proposed Rates	% Change	Existing Rates	Proposed Rates	% Change
Retail						
Monthly Service Charge	\$ 10,492,391	\$ 10,492,391	0.0%	\$ 10,492,391	\$ 10,492,391	0.0%
East Smithfield Debt Surcharge	\$ 82,451	\$ 82,451	0.0%	\$ 82,451	\$ 82,451	0.0%
Periodic FPSC	\$ 1,968,222	\$ 1,968,222	0.0%	\$ 1,968,222	\$ 1,968,222	0.0%
Volume Charge						
Residential	\$ 32,157,354	\$ 33,181,688	3.2%	\$ 32,157,354	\$ 32,553,851	1.2%
Commercial	\$ 16,223,243	\$ 16,603,160	2.3%	\$ 16,223,243	\$ 16,289,008	0.4%
Industrial	\$ 683,229	\$ 710,932	4.1%	\$ 683,229	\$ 697,481	2.1%
Total Retail	\$ 61,606,891	\$ 63,038,844	2.3%	\$ 61,606,891	\$ 62,083,405	0.8%
Wholesale						
Bristol County	\$ 2,419,134	\$ 2,442,811	1.0%	\$ 2,419,134	\$ 2,430,789	0.5%
East Providence	\$ 3,015,648	\$ 2,829,259	-6.2%	\$ 3,015,648	\$ 2,957,875	-1.9%
Greenville	\$ 715,948	\$ 817,519	14.2%	\$ 715,948	\$ 751,064	4.9%
Kent County	\$ 4,406,819	\$ 3,079,239	-30.1%	\$ 4,406,819	\$ 3,969,034	-9.9%
Lincoln	\$ 1,733,385	\$ 1,957,513	12.9%	\$ 1,733,385	\$ 1,811,109	4.5%
Smithfield	\$ 668,091	\$ 985,106	47.5%	\$ 668,091	\$ 748,262	12.0%
Warwick	\$ 6,018,147	\$ 5,432,568	-9.7%	\$ 6,018,147	\$ 5,831,320	-3.1%
Total Wholesale	\$ 18,977,173	\$ 17,544,014	-7.6%	\$ 18,977,173	\$ 18,499,453	-2.5%
Fire Protection						
Private Fire Protection	\$ 4,144,586	\$ 4,144,586	0.0%	\$ 4,144,586	\$ 4,144,586	0.0%
Public Fire Protection	\$ 2,061,838	\$ 2,061,838	0.0%	\$ 2,061,838	\$ 2,061,838	0.0%
Total Fire Protection	\$ 6,206,424	\$ 6,206,424	0.0%	\$ 6,206,424	\$ 6,206,424	0.0%
Total Rate Revenues	\$ 86,790,488	\$ 86,789,282	0.0%	\$ 86,790,488	\$ 86,789,282	0.0%
Miscellaneous Revenues	\$ 1,543,163	\$ 1,543,163		\$ 1,543,163	\$ 1,543,163	
Total Revenues	\$ 88,333,651	\$ 88,332,445	0.0%	\$ 88,333,651	\$ 88,332,445	0.0%

Schedule HJS-24: Revenue Proof

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

	FY 2022	FY 2022 - COS	FY 2022 - 1/3rd, 12% Cap
Net Operations & Maintenance Expense	\$ 39,800,143	\$ 39,800,143	\$ 39,800,143
Capital Expense	\$ 37,967,000	\$ 37,967,000	\$ 37,967,000
City Services Expense	\$ 839,167	\$ 839,167	\$ 839,167
Property Taxes Expense	\$ 7,934,311	\$ 7,934,311	\$ 7,934,311
Total Expenses Allocated	\$ 86,540,621	\$ 86,540,621	\$ 86,540,621
plus: Net Operating Revenue	\$ 1,699,949	\$ 1,699,949	\$ 1,699,949
Net Revenue Requirement	\$ 88,240,570	\$ 88,240,570	\$ 88,240,570
Retail			
Monthly Service Charge	\$ 10,492,391	\$ 10,492,391	\$ 10,492,391
East Smithfield Debt Surcharge	\$ 82,451	\$ 82,451	\$ 82,451
Retail FPSC	\$ 1,968,222	\$ 1,968,222	\$ 1,968,222
Volume Charge			
Residential	\$ 32,157,354	\$ 32,553,851	\$ 32,553,851
Commercial	\$ 16,223,243	\$ 16,289,008	\$ 16,289,008
Industrial	\$ 683,229	\$ 697,481	\$ 697,481
Total Retail	\$ 61,606,891	\$ 62,083,405	\$ 62,083,405
Wholesale			
Bristol County	\$ 2,419,134	\$ 2,430,789	\$ 2,430,789
East Providence	\$ 3,015,648	\$ 2,957,875	\$ 2,957,875
Greenville	\$ 715,948	\$ 751,064	\$ 751,064
Kent County	\$ 4,406,819	\$ 3,969,034	\$ 3,969,034
Lincoln	\$ 1,733,385	\$ 1,811,109	\$ 1,811,109
Smithfield	\$ 668,091	\$ 748,262	\$ 748,262
Warwick	\$ 6,018,147	\$ 5,831,320	\$ 5,831,320
Total Wholesale	\$ 18,977,173	\$ 18,499,453	\$ 18,499,453
Fire Protection			
Private Fire Protection	\$ 4,144,586	\$ 4,144,586	\$ 4,144,586
Public Fire Protection	\$ 2,061,838	\$ 2,061,838	\$ 2,061,838
Total Fire Protection	\$ 6,206,424	\$ 6,206,424	\$ 6,206,424
Total Rate Revenues	\$ 86,790,488	\$ 86,789,282	\$ 86,789,282
Miscellaneous Revenues	\$ 1,543,163	\$ 1,543,163	\$ 1,543,163
Total Revenues	\$ 88,333,651	\$ 88,332,445	\$ 88,332,445
Variance Due to Rounding	\$ 10,629	\$ 9,423	\$ 9,423

Schedule HJS-25: Comparison of Typical Bill Impacts

Providence Water Supply Board
Docket # 4994
Individual Wholesale Cost of Service Study
Per RIPUC Report and Order No. 23928
Test Year Ending June 30, 2019
Rate Year Ending June 30, 2022

	FY 2022 - COS			FY 2022 - 1/3rd, 12% Cap		
	Existing	Proposed	% Change	Existing	Proposed	% Change
Residential - (5/8" Meter, 100 HCF)						
Service Charge	\$ 124.20	\$ 124.20	0.00%	\$ 124.20	\$ 124.20	0.00%
Volume Charge	\$ 383.00	\$ 395.20	3.19%	\$ 383.00	\$ 387.72	1.23%
Total	\$ 507.20	\$ 519.40	2.41%	\$ 507.20	\$ 511.92	0.93%
Commercial - (2" Meter, 2,000 HCF)						
Service Charge	\$ 275.28	\$ 275.28	0.00%	\$ 275.28	\$ 275.28	0.00%
Volume Charge	\$ 8,028.00	\$ 8,216.00	2.34%	\$ 8,028.00	\$ 8,060.54	0.41%
Total	\$ 8,303.28	\$ 8,491.28	2.26%	\$ 8,303.28	\$ 8,335.82	0.39%
Industrial - (6" Meter, 10,000 HCF)						
Service Charge	\$ 1,715.88	\$ 1,715.88	0.00%	\$ 1,715.88	\$ 1,715.88	0.00%
Volume Charge	\$ 36,500.00	\$ 37,980.00	4.05%	\$ 36,500.00	\$ 37,261.37	2.09%
Total	\$ 38,215.88	\$ 39,695.88	3.87%	\$ 38,215.88	\$ 38,977.25	1.99%