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March 14, 2013

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

**Re: *City of Newport, Utilities Department, Water Division***  
***Docket 4355***

Dear Ms. Massaro:

Enclosed please find an original and nine (9) copies of the following documents:

1. Prefiled Supplemental Rebuttal Testimony of Harold J. Smith.

Please be advised that an electronic copy of this document has been sent to the service list.

Thank you for your attention to this matter.

Sincerely,



Joseph A. Keough Jr.

JAK/kf  
Enclosure

**PREFILED SUPPLEMENTAL REBUTTAL  
TESTIMONY**

**OF**

**HAROLD J. SMITH  
RAFTELIS FINANCIAL CONSULTING, INC.**

**IN SUPPORT OF**

**THE CITY OF NEWPORT, UTILITIES DEPARTMENT, WATER DIVISION  
APPLICATION TO CHANGE RATES**

**BEFORE THE**

**RHODE ISLAND PUBLIC UTILITIES COMMISSION**

**Docket No. 4355**

**MARCH 14, 2013**



1 **I. INTRODUCTION**

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

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

5

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

8 A. Yes, I am.

9

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

11 A. To respond to the supplemental testimony filed by the Portsmouth Water and Fire  
12 District ("Portsmouth" or "PWFD") on February 20, 2013, as well as comments filed by  
13 the Navy. I will also address changes I made to the Cost of Service Model ("COS") based  
14 on the resolution of certain issues with the other parties in this Docket since I filed my  
15 supplemental rebuttal testimony on January 16, 2013.

16

17 **II. PWFD SUPPLEMENTAL TESTIMONY**

18 **Q. Please summarize the issues raised in Mr. Woodcock's supplemental testimony?**

19 A. Mr. Woodcock raised two issues regarding the fixed asset data Newport used in its  
20 COS in this Docket:

21 (1) That Newport improperly excluded the value of service pipes; and,

22

23 (2) That Newport's update to the value of its transmission and distribution  
24 ("T&D") mains "appears" to be incorrect.

25

26 **Q. Do you agree with Mr. Woodcock's analysis?**

27 A. No, I do not.

1 **Q. Please explain the nature of your disagreement starting with Mr. Woodcock's claim**  
2 **that Newport improperly excluded the value of service pipes in its COS.**

3 A. In summary, the Docket 4128 Settlement Agreement did not require Newport to  
4 provide separate values for service lines and meters. The Docket 4128 Settlement  
5 Agreement combined the values of these two assets in one category, and if we include  
6 an additional value for services in this Docket, we will be double counting these assets.

7

8 **Q. Mr. Woodcock testified he was not able to address this issue because he "had not**  
9 **had the opportunity to completely review" the updated asset list Newport provided**  
10 **on January 30, 2013 because PWFD's surrebuttal testimony was due February 7, 2013.**

11 **Do you agree with this testimony?**

12 A. No. I do not.

13

14 **Q. Why not?**

15 A. To fully explain my disagreement, I will first review the history of Newport's fixed  
16 asset list used in Docket 4128 and Docket 4355. As the Commission knows, Newport  
17 filed a COS in 2009 (Docket 4128). The parties to that Docket – including PWFD –  
18 reached a settlement agreement whereby Newport delayed the implementation of COS  
19 rates until it collected daily demand data from an agreed upon sample of its customers.

20

21 As part of the Settlement Agreement, the parties developed an Excel Spreadsheet  
22 Model ("Docket 4128 Model") to calculate cost of service based rates once Newport  
23 collected the daily demand data. The Settlement Agreement incorporated this COS  
24 Model as an exhibit, and Joint Schedule B-5 provided a list of Newport's fixed assets, the  
25 total of which was \$75,103,292.

26

27

Transmission/Distribution	\$ 18,817,129
Lawton Valley	\$ 5,351,452
Station One	\$ 22,516,441
Treatment Both	\$ 2,726,208
Storage	\$ 1,311,908
Source of Supply	\$ 16,492,953
Meters/Services	\$ 2,976,622
Billing	\$ 725,466
Fire	\$ 510,621
Total	\$ 71,428,801
Laboratory	\$ 80,000
Land and ROW	\$ 3,594,491
Total Fixed Assets	\$ 75,103,292

1

2 This list did not provide separate values for Meters and Services. It contained one value  
3 for both assets. Furthermore, the combined value of Meters and Services in this joint  
4 exhibit is consistent with Newport's Annual Reports.

5

6 **Q. How so?**

7 A. Mr. Woodcock correctly states that before 2006, Newport assigned separate values  
8 to meters and services in its annual reports. Thereafter, Newport consolidated the  
9 values into one number and assigned the full value to meters, with no value assigned to  
10 services.

11

12 The combined values for Meters & Services used in the Docket 4128 Settlement  
13 Agreement (\$2,976,622) is consistent with the combined values in Newport's Annual  
14 Reports for the seven years preceding the Docket 4128 Settlement Agreement:

15

16

17

2003	\$2,664,768
2004	\$2,711,175
2005	\$2,738,411
2006	\$2,792,491
2007	\$2,823,173
2008	\$2,885,829
2009	\$2,946,120

1

2 **Q. Did the Docket 4128 Settlement Agreement require Newport to provide separate**  
3 **values for meters and services?**

4 A. No. As shown above, Joint Schedule B-5 of the Docket 4128 Settlement Agreement  
5 combines the value for these two items, and the Settlement Agreement does not  
6 require Newport to provide separate values.

7

8 **Q. Did the PWFD, or any other party, argue that Newport's overall asset value in the**  
9 **Docket 4128 Settlement Agreement listing was too low?**

10 A. No.

11

12 **Q. Did the PWFD, or any other party, suggest that Newport improperly excluded the**  
13 **value of service pipes in Joint Schedule B-5 of the Docket 4128 Settlement Agreement?**

14 A. No.

15

16 **Q. Did the PWFD, or any other party, complain that the value for meters and services**  
17 **in the Docket 4128 Settlement Agreement was too low?**

18 A. No.

19

1 **Q. Did the PWFD, or any other party, suggest that Newport add an extra \$2.4 million**  
2 **to Joint Schedule B-5 for service lines in the Docket 4128 Settlement Agreement?**

3 A. No.

4

5 **Q. Did the PWFD, or any other party, ask that you break down the \$2,976,622**  
6 **combined value for Meters/Services in the Docket 4128 Settlement Agreement into**  
7 **separate values for meters and services?**

8 A. No.

9

10 **Q. Did the Docket 4128 Settlement Agreement require Newport to update its asset list**  
11 **when it filed the COS after collecting the daily demand data?**

12 A. No. The Settlement Agreement only provided that:

13 "The Parties agree that the cost of service study submitted by Newport in its  
14 next general rate filing will utilize the cost allocation approach set forth in the  
15 cost allocation model developed by the Parties and attached as Exhibit B.  
16 However, the actual allocation percentages used to allocate costs will be based  
17 upon updated system peaking data and the demand factors developed as  
18 described in Exhibit A."

19

20 Thus, Newport could have just plugged the peaking data into the agreed upon model  
21 without updating the asset values in Joint Schedule B-5 of the Settlement Agreement.

22

23 **Q. Why did Newport provide an updated asset list in this Docket?**

24 A. To provide more accurate and updated information to the Commission to calculate  
25 cost of service rates.

26

27 **Q. What was the overall value of Newport's fixed assets in Docket 4355?**

28 A. As set forth on HJS Schedule B-5, Newport's total fixed assets had a value of  
29 \$88,618,812.

1 **Q. Was the value assigned to Meters and Services in the Docket 4355 COS Model the**  
2 **same as in the Docket 4128 COS Model?**

3 A. No. A large portion of the value previously assigned to Meters and Services in Docket  
4 4128 was shifted to Billing:

5

<u>Docket 4128</u>		<u>Docket 4355</u>	
Meters & Services	\$2,976,622	Meters & Services	\$629,135
Billing	\$ 725,466	Billing	\$2,902,066
Total	\$3,702,088	Total	\$3,531,201

6

7 In essence the values for these two categories were reversed. In fact, the asset list  
8 provided to the PWFD on November 9, 2012 in response to its first set of data requests  
9 (PWFD 1-7) shows this shift in values (See Exhibit 1). The attachment to PWFD 1-7 is the  
10 asset list I used in Newport’s original filing on September 7, 2012. The top of the  
11 attachment lists the asset values from HJS Schedule B-5. Next to the asset categories is a  
12 letter for each category. The third page of this asset list shows the values for Newport’s  
13 Remote Meter Reading Installation Program (\$2,589,948.41 and \$289,997.91) assigned  
14 to Billing (B) rather than Meters and Services (M). If this \$2,879,946.32 for the Remote  
15 Meter Reading Installation is shifted back to Meters and Services, then the allocation  
16 between Meters and Services and Billing becomes more consistent with the Docket  
17 4128 Settlement Agreement.

18

<u>Docket 4128</u>		<u>Docket 4355</u>	
Meters & Services	\$2,976,622	Meters & Services	\$3,509,081.32
Billing	\$ 725,466	Billing	\$22,119.68
Total	\$3,702,088	Total	\$3,531,201



1 **Q. How would this affect rates if Newport made this shift?**

2 A. The impact is shown on Exhibit 2 to my testimony, which is labeled HJS Schedule A-2  
3 Supplemental Rebuttal 1.

4

5 **Q. Now that you reviewed the history of the asset list, let's go back to Mr. Woodcock's**  
6 **testimony that he was unable to address this issue because he did not have "the**  
7 **opportunity to completely review the new asset records" Newport provided on**  
8 **January 30, 2013 because his surrebuttal testimony was due February 7. Do you agree**  
9 **with this?**

10 A. No. As set forth above, in 2010 Mr. Woodcock knew that Newport assigned a value of  
11 \$2,976,208 to Meters and Services in the Docket 4128 Settlement Agreement, and he  
12 never raised any objection to the value, asked any questions about the value or  
13 suggested the value was too low.

14

15 Then, when Newport filed its COS on September 7, 2012, he could plainly see the values  
16 Newport assigned to Meters and Services (\$629,135) and Billing (\$2,902,066).

17 Yet, once again, he never raised any objection to the values, asked any questions about  
18 the values, or suggested the values were too low until he submitted his surrebuttal  
19 testimony on February 7, 2012. Even then he did not suggest that the Commission delay  
20 implementation of the COS.

21

22 **Q. But didn't you have to update the list in this Docket?**

23 A. Yes, but I never updated the value for Meters and Services, nor did the PWFD suggest  
24 that the value for Meters and Services needed updating. The value for Meters and  
25 Services on the updated list I provided on January 30, 2013 in response to the PWFD's  
26 second set of data requests is the exact same amount on the asset list I provided three  
27 months earlier on November 9, 2012 in response to PWFD 1-7, and it is the exact same

1 amount used in Newport's original filing on September 7, 2012. The value for meters  
2 and services has not changed throughout the course of this Docket. If Mr. Woodcock  
3 truly thought Newport had undervalued its Meters and Services, he would have raised  
4 the issue when he received the original filing, and certainly would not have let the issue  
5 linger for five months until he filed his surrebuttal testimony.

6

7 **Q. Then why did the PWFD request an updated asset list?**

8 A. On October 19, 2012, the PWFD issued its first data request. Only one request sought  
9 information about Newport's asset list:

10 "PWFD 1-7. Regarding HJS Schedule B5:

- 11 a) Please confirm that the values for fixed assets have been updated  
12 b) Please provide the basis for these amounts including the source data and/or  
13 any workpapers.  
14 c) Are the values gross amounts or net of depreciation?  
15 d) For what period or ending data are the fixed asset values?"

16

17 Newport responded on November 9, 2012, and provided the asset list I used to develop  
18 the COS. As set forth above, it identified the source of the values for Meters and  
19 Services (\$629,135) and Billing (\$2,902,066).

20

21 On December 5, 2012, Mr. Woodcock's filed his direct testimony, which criticized  
22 Newport's asset values (See page 8 (lines 22-28) and page 9 (lines 1-10)). Yet, nowhere  
23 in his direct testimony did he question the value for Meters and Services. Rather, Mr.  
24 Woodcock pointed out that the asset list did not include any T&D pipes before 1975, but  
25 did include other pre-1975 pipes. He testified that PWFD had issued a data request  
26 (PWFD Data Request 2) seeking more information about the asset list, and was awaiting  
27 a response. However, the PWFD's Data Request 2 did not ask a single question about  
28 the value of Newport's Meters and Services (See Exhibit 3).

29

1 **Q. Did Newport respond?**

2 A. Yes. When we received PWFD Data Request 2, I began looking at why some older  
3 assets were not on the list. The City of Newport Finance Department prepares Newport  
4 Water's asset list, and I discovered that while the list conformed to governmental  
5 accounting standards, it did not include some fully depreciated assets that had no book  
6 value. However, functionalization of capital costs is based on the original cost of all  
7 assets currently in use. Thus, assets still in service must be included when calculating  
8 cost of service rates even if they are fully depreciated. So I updated the asset list to  
9 include T&D pipes still in service even if they were fully depreciated.

10

11 **Q. When did you provide this to the PWFD?**

12 A. On January 30, 2013. Once again, it should be stressed that this updated list did not  
13 change the value for meters and services that I assigned in my original filing on  
14 September 7, 2012.

15

16 **Q. When did you first time become aware that the PWFD had an issue with the service  
17 lines in the asset list?**

18 A. I first became aware when Mr. Woodcock filed his surrebuttal testimony on February  
19 7, 2012. At that time, he noted that the asset listing did not include a separate value for  
20 service pipes, yet Newport's 1992 Annual Report did contain a separate value of  
21 \$2,033,744 for services. However, Mr. Woodcock's surrebuttal testimony did not  
22 suggest this was a reason to invalidate the COS.

23

24 Following the submittal of surrebuttal testimony by the Division, the PWFD and the  
25 Navy, the experts for all the parties began discussing resolutions to the remaining  
26 disputed issues in this Docket. During these discussions on February 13, 2013, Mr.  
27 Woodcock informed me – *for the first time* – that he believed the Commission should

1 not implement the COS unless Newport agreed to add an additional \$2.4 million in value  
2 for service lines.

3

4 **Q. When did you first become aware of Mr. Woodcock's disagreement with your**  
5 **revised values for T&D lines installed between 1976 and 2006?**

6 A. Not until I received his supplemental testimony on February 20, 2013.

7

8 **Q. Please explain why you revised the values for T&D lines installed between 1976 and**  
9 **2006?**

10 A. When Mr. Woodcock pointed out that the original asset list did not include T&D pipes  
11 installed before 1975, I had to assign a value to these pipes. Since there are no records  
12 of the actual original cost of each of these pipes, I estimated their original cost by  
13 applying an "Original Cost Factor" to the cost of a T&D pipe today. The Original Cost  
14 Factor was developed using the Handy-Whitman Index, which is a historical index of  
15 water system equipment costs that shows historical costs of water system equipment  
16 relative to the cost of the same equipment today. The Original Cost Factor is developed  
17 by dividing the index for the year of installation by the most current year's index. To  
18 maintain a more consistent approach to value, I used the Handy-Whitman Index for all  
19 of Newport's T&D pipes, even those installed after 1975. I believe this approach yields a  
20 proper value for all of Newport's T&D pipes, both before and after 1975.

21

22 **Q. Do you believe the updated asset list used in the COS accurately reflects the overall**  
23 **value of Newport's assets.**

24 A. Yes I do.

25

26

27

1 **Q. Should Newport amend its asset list?**

2 A. Yes, as set forth above, I believe Newport should shift \$2,879,946.32 of value  
3 associated with Newport's Remote Meter Reading Installation Program from Billing to  
4 Meters and Services. However, I do not believe Newport should add \$2,419,317 to its  
5 overall fixed asset values.

6

7 **Q. Do you believe the rates set forth on HJS Schedule A-2 Supplemental Rebuttal 1 are**  
8 **fair and reasonable?**

9 A. Yes I do.

10

11 **Q. Do you have any other disagreement with the rates proposed by Mr. Woodcock in**  
12 **his supplemental rate model?**

13 A. Yes. Even if the Commission accepts Mr. Woodcock's position regarding the values for  
14 services and T&D lines, I believe two corrections should be made to his model.

15 1. The Division and Newport (and presumably the PWFD) agreed to use sales,  
16 demand and production data based on the average of FY11 and FY12. Mr.  
17 Woodcock's supplemental model uses the FY11 and 12 average for sales, demand  
18 and production, but uses a three year average for Unaccounted for Water (See  
19 Schedule CW D-4). To remain consistent Newport's Unaccounted For Water should  
20 be based on the same FY11 and FY12 average.

21

22 2. Mr. Woodcock's supplemental model (Schedule CW A-1) incorrectly distributes  
23 the Legal & Administrative expenses between the individual line items that  
24 comprise this category of costs. This error likely stemmed from the fact that the  
25 Docket 4243 Settlement Agreement contained a \$5,106 adjustment for Legal &  
26 Administrative expenses. This should be corrected.

27

1 **Q. Did you calculate the impact of these two corrections?**

2 A. Yes. If the Commission accepts Mr. Woodcock's position on the value for services  
3 and T&D pipes, but makes these two corrections, the resulting rates are set forth on HJS  
4 Schedule A-2 Supplemental Rebuttal 2 attached as Exhibit 4 to this testimony.

5

6 **III. NAVY'S COMMENTS**

7 **Q. Did you review the document entitled "Navy Position on Recent Developments in  
8 RIPUC Docket #4355?"**

9 A. Yes I did.

10

11 **Q. Do you have any comment on this document?**

12 A. First, the parties to this Docket – including the Navy – agreed to use the Docket 4128  
13 Model to calculate rates, and Newport used this COS Model as the basis for rates in this  
14 Docket. Second, the parties to this Docket – including the Navy – agreed that the  
15 demand data Newport used in the COS Model complied with the Docket 4128  
16 Settlement Agreement. Thus, the COS Newport submitted in this docket is reliable.  
17 Furthermore, even though Newport and the PWFD disagree about asset values, this is  
18 no reason to "abandon" the COS. The Navy itself makes the argument against  
19 "abandoning" the COS: "The cost of participation in these rate cases is excessive to the  
20 Navy and federal taxpayers, as well as the other interested parties" and we should stop  
21 "kicking the can down the road." Newport agrees. It is time for all parties – including  
22 the Navy – to begin paying cost of service based rates.

23

24 **IV. COS MODEL CORRECTIONS**

25 **Q. Did you make any changes to your model after reviewing the surrebuttal testimony  
26 submitted by the other parties?**

27 A. Yes.

- 1       • All values in the column labeled “Production Peaks” in HJS Schedule were  
2       changed so they are now based on FY 2011 and FY 2012.
- 3       • The model now uses the latest account data for meters and fire, and uses the  
4       average sales for FY 2011 and FY 2012 to match production data and demand  
5       study data.

6

7       **V. CONCLUSION**

8       **Q. Do you recommend that the Commission approve the rates proposed in HJS**  
9       **Schedule A-2 Supplemental Rebuttal 1?**

10      A. Yes I do.

11

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

13      A. Yes it does.

14

15

**EXHIBIT 1**



STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION  
DOCKET NO. 4355  
Response Of The City Of Newport,  
Utilities Division, Water Department  
To The Portsmouth Water and Fire District's  
Data Requests  
Set 1

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PWFD. 1-7: Regarding HJS Schedule B5:

- a. Please confirm that the values for fixed assets have been updated
- b. Please provide the basis for these amounts including the source data and/or any workpapers.
- c. Are the values gross amounts or net of depreciation?
- d. For what period or ending data are the fixed asset values?

Response:

- a. The values for fixed assets shown on HJS Schedule B-5 were updated using data that was current as of May 31, 2012.
- b. See attachment "PWFD 1-7 - Water Capital Assets to 5-31-12 to HS."
- c. As was the case in Docket 4128, the values are original cost.
- d. The values for fixed assets shown on HJS Schedule B-5 were updated using data that was current as of May 31, 2012.

Prepared by: H. Smith

**WATER FUND FIXED ASSETS**

TD	TRANSMISSION/DISTRIBUTION	20,846,330.69							
L	LAWTON VALLEY	7,116,281.83							
N	STATION 1	22,516,440.91							
T	TREATMENT BOTH	9,161,055.40							
ST	STORAGE	1,060,548.49							
SS	SOURCE OF SUPPLY	19,453,648.97							
M	METERS	629,135.04							
TDP	T&D PUMPING	907,332.37							
B	BILLING	2,902,066.32							
F	FIRE	351,481.16							
LAB	LABORATORY	80,000.00							
LAND	LAND AND ROW	3,594,491.24							
		88,618,812.42							

Pumping Highlighted in green

<u>ASSET</u>		<u>DESCRIPTION</u>	<u>INSRV-DATE</u>	<u>Total to 5/31/12</u>		<u>7/1/11-5/31/12</u>	(No depr Calculated on 2012 additions yet)
<u>Alloc</u>	<u>ASSET DESCRIPTION</u>	<u>INSRV-DATE</u>	<u>ORIG-COST</u>	<u>A/D to 6/30/11</u>	<u>YTD-DEPR</u>	<u>A/D to 5/31/12</u>	
F	2861 Hydrants	6/30/1981	2,818.27	2,818.27	-	-	2,818.27
F	2862 Hydrants	6/30/1982	48,742.23	47,252.88	1,303.18	-	48,556.06
F	2863 Hydrants	6/30/1983	513.18	480.40	-	13.72	494.12
F	2864 Hydrants	6/30/1984	390.89	352.90	-	10.46	363.36
F	2865 Hydrants	6/30/1985	5,615.80	4,882.62	-	150.15	5,032.77
F	2866 Hydrants	6/30/1986	11,149.30	9,322.05	-	298.09	9,620.14
F	2867 Hydrants	6/30/1987	2,130.64	1,710.41	-	56.98	1,767.39
F	2868 Hydrants	6/30/1988	345.06	265.48	-	9.24	274.72
F	2869 Hydrants	6/30/1989	13,148.17	9,678.49	-	351.53	10,030.02
F	2870 Hydrants	1/17/1996	11,796.00	11,796.00	-	-	11,796.00
F	2871 Hydrants	12/12/1996	10,190.00	10,190.00	-	-	10,190.00
F	2872 Hydrants	5/21/1998	4,494.00	4,494.00	-	-	4,494.00
F	2873 Hydrants	3/16/1998	1,577.00	1,577.00	-	-	1,577.00
F	2874 Hydrants	3/26/1998	1,276.00	1,276.00	-	-	1,276.00
F	2875 Hydrants	6/4/1999	28,444.02	28,444.02	-	-	28,444.02
F	2876 Hydrants	3/15/2000	8,372.00	8,372.00	-	-	8,372.00
F	2877 Hydrants	6/30/2001	15,660.00	15,660.00	-	-	15,660.00
F	2878 Hydrants	7/1/2002	23,737.00	21,363.30	-	1,903.92	23,267.22
F	2879 Hydrants	4/16/2004	40,848.00	29,614.80	-	3,276.35	32,891.15
F	2880 Hydrants	4/14/2005	31,431.00	19,644.38	-	2,521.04	22,165.42
F	2881 Hydrants	4/5/2006	38,480.00	20,202.00	-	3,086.44	23,288.44
F	3677 Hydrant Replacements	10/1/2009	6,924.60	1,211.81	-	555.42	1,767.23
F	3678 Hydrant Replacements	10/20/2009	7,253.00	1,269.28	-	581.74	1,851.02
F	3807 Hydrant Replacements	1/1/2010	1,872.00	280.80	-	150.15	430.95
F	4400 Hydrant Replacements	2/28/2011	16,773.00	698.88	-	1,345.34	2,044.22
F	Hydrant Replacements	FY 2012	17,500.00	-	-	-	-
L	2722 Filter Building/structure	6/30/1942	340,775.40	340,775.40	-	-	340,775.40
L	2723 Structure	6/30/1965	1,156,376.62	1,156,376.62	-	-	1,156,376.62
L	2725 Structure	6/30/1988	2,052.00	1,184.18	-	41.15	1,225.33
L	2729 Baffle #3 replacement	12/1/1995	65,900.00	25,673.54	-	1,321.42	26,994.96
L	2730 Elevator replacement	5/7/2004	118,800.00	21,285.00	-	2,382.19	23,667.19
L	2731 WTP Sediment Basin Repairs	6/30/2005	227,476.00	34,595.31	-	4,561.38	39,156.69
L	2732 Chlorine System Improvements	3/31/2005	92,250.00	14,606.25	-	1,849.83	16,456.08
L	2744 LV Chlorine Building (CAF)	1/1/1943	13,399.68	13,399.68	-	-	13,399.68
L	2745 LV Pump Building (CAG)	1/1/1973	22,818.56	17,570.25	PUMP	366.04	17,936.29
L	2746 LV Garage	1/1/1982	11,805.27	6,965.12	-	189.38	7,154.50
L	2750 Newport Sta.#1 improve	5/31/2001	9,686.31	4,923.88	-	388.47	5,312.35
L	2752 Engineering Study-SCADA	2/6/2004	32,639.11	12,103.68	-	1,308.97	13,412.65
L	2765 Liquid chemical feed	7/1/2006	144,559.00	36,139.75	-	5,797.43	41,937.18
L	2939 SCADA-Lawton Valley Imprv	10/17/2007	12,762.50	2,392.97	-	511.84	2,904.81
L	2940 SCADA-Lawton Valley Imprv	11/5/2007	3,877.50	710.88	-	155.51	866.39
L	3319 SCADA-Lawton Valley Imprv	6/30/2008	2,690.00	414.71	-	107.90	522.61
L	3326 CDM Water Age	6/30/2008	9,617.00	1,482.62	-	385.67	1,868.29
L	3327 CDM Water Age	6/30/2008	12,968.10	1,999.25	-	520.07	2,519.32
L	3328 Liquid Chemical Feed	6/30/2008	8,439.40	1,301.07	-	338.46	1,639.53
L	3329 LV Mixing System Design	6/30/2008	2,047.37	315.64	-	82.10	397.74
L	3330 LV Mixing System Design	6/30/2008	3,162.06	487.48	-	126.82	614.30
L	3363 LV Backwash Diversion	2/27/2009	67,925.00	8,207.60	-	2,724.07	10,931.67
L	3364 LV Backwash Diversion	2/27/2009	59,850.00	7,231.88	-	2,400.24	9,632.12
L	3365 Lawton Valley Mixing System	2/27/2009	705.04	85.19	-	28.30	113.49
L	3366 Lawton Valley Mixing System	2/27/2009	854.05	103.19	-	34.27	137.46
L	3367 Lawton Valley Mixing System	2/27/2009	501.35	60.59	-	20.12	80.71
L	3376 LV Backwash Diversion	2/27/2009	55,062.00	6,653.33	-	2,208.22	8,861.55
L	4691 SCADA-LV Improvements	6/30/2011	486,091.11	2,025.38	-	19,494.28	21,519.66
L	3636 LV New Treatmnt Plant	6/30/2009	425,296.14	-	-	-	-
L	3702 LV New Treatmnt Plant	12/1/2009	142,810.79	-	-	-	-
L	3703 LV New Treatmnt Plant	12/1/2009	20,316.52	-	-	-	-
L	3704 LV New Treatmnt Plant	12/1/2009	322,894.99	-	-	-	-
L	3708 LV New Treatment Plant	12/16/2009	13,312.49	-	-	-	-
L	2897 LV Treatment Plant (DAX)	1/1/1943	155,575.00	155,575.00	-	-	155,575.00
L	2898 LV Addition - 1966 (DAY)	1/1/1966	196,360.00	178,687.60	-	3,149.96	181,837.56
L	2899 Clearwell LV (DAZ)	1/1/1943	6,891.26	6,891.26	-	-	6,891.26
L	2900 LV In-Ground Reservoir (DBA)	1/1/1966	289,649.25	263,580.82	-	4,646.47	268,227.29

L	2901 LV Generator Housing (DBB)	1/1/1991	6,286.73	2,577.55	100.87	2,678.42
L	2904 LV UndergrPlant Piping (DBG)	1/1/1943	18,882.06	18,882.06	-	18,882.06
L	2905 LV UndergrPlant Piping (DBH)	1/1/1966	8,612.63	7,837.48	138.17	7,975.65
L	2906 LV UndergrPlant Piping (DBI)	1/1/1973	35,831.70	27,590.40	574.81	28,165.21
L	2913 Generator Housing	1/1/1991	6,371.68	2,612.35	102.22	2,714.57
L	4695 Lawton Valley Residuals	6/30/2011	111,530.00	185.88	1,789.12	1,975.00
L	4696 LV Constr Raw Residuals	6/30/2011	79,612.80	132.69	1,277.14	1,409.83
L	4697 LV Sedimentation Basin	6/30/2011	335,813.80	559.69	5,387.02	5,946.71
L	2770 PVC liners for alum tanks	11/1/2000	8,922.00	8,922.00	-	8,922.00
L	2778 Hydr lime volumetric feed	2/6/1998	12,271.00	12,271.00	-	12,271.00
L	2781 SCADA-L V Improvements	6/30/2007	707,526.64	288,906.71	56,749.54	345,656.25
L	4698 PH Chemical Feed	6/30/2011	586,123.68	976.87	9,402.39	10,379.26
L	4699 Pretreat Clar Trng	6/30/2011	660,300.24	1,100.50	10,592.31	11,692.81
LAB	2782 Lab Equipment - Contract 26	3/6/1991	80,000.00	80,000.00	-	80,000.00
LAND	2669 Various Land Purchases	6/9/1936	327,597.32	-	-	-
LAND	2670 4.50 Acres Bliss Mine Neast	5/2/1940	5,000.00	-	-	-
LAND	2671 Green End Avenue parcel	6/30/1941	947.18	-	-	-
LAND	2672 789' x 20' easement	3/31/1942	250.00	-	-	-
LAND	2673 6.80 acres w/ease to Union St	3/31/1942	4,500.00	-	-	-
LAND	2674 496' x 20' easement	3/31/1942	175.00	-	-	-
LAND	2675 Green End Avenue land	10/31/1944	1,890.00	-	-	-
LAND	2676 7.05 acres of Thurston Farm	6/21/1957	10,506.00	-	-	-
LAND	2677 Land & Rights of Way	6/11/1964	217,586.67	-	-	-
LAND	2678 Land & Rights of Way	6/7/1965	1,832.27	-	-	-
LAND	2679 20' easement	6/18/1965	999.86	-	-	-
LAND	2680 600' x 12' easement	10/13/1965	300.00	-	-	-
LAND	2681 Pipeline easement	4/5/1967	1,000.00	-	-	-
LAND	2682 Burchard Avenue	11/18/1967	1,500.00	-	-	-
LAND	2683 Reservoir Rd Sewer Line	9/7/1970	6,800.00	-	-	-
LAND	2684 Land & Rights of Way	6/30/1976	3,750.00	-	-	-
LAND	2685 Land & Rights of Way	11/22/1976	54,201.02	-	-	-
LAND	2686 Gray Craig Estate	1/26/1995	151,268.00	-	-	-
LAND	2687 Land & Rights of Way	12/22/1995	25,600.00	-	-	-
LAND	2688 Land & Rights of Way	6/7/1996	188,000.00	-	-	-
LAND	2689 Land & Rights of Way	12/17/1996	386,120.00	-	-	-
LAND	2690 Land & Rights of Way	12/11/1996	54,846.00	-	-	-
LAND	2691 Land & Rights of Way	12/17/1996	65,390.00	-	-	-
LAND	2692 Land & Rights of Way	7/17/1996	280,000.00	-	-	-
LAND	2693 Land & Rights of Way	12/11/1996	145,000.00	-	-	-
LAND	2694 Land & Rights of Way	11/15/1996	48,695.28	-	-	-
LAND	2695 Land & Rights of Way	4/4/1997	110,364.00	-	-	-
LAND	2696 Land & Rights of Way	4/4/1997	50,000.00	-	-	-
LAND	2697 Land & Rights of Way	2/12/1997	248,675.00	-	-	-
LAND	2698 Land & Rights of Way	6/26/1997	44,334.00	-	-	-
LAND	2699 Land & Rights of Way	4/4/1997	29,916.00	-	-	-
LAND	2700 Land & Rights of Way	3/31/1997	94,503.27	-	-	-
LAND	2701 Land & Rights of Way	6/26/2000	588,500.00	-	-	-
LAND	2702 Cons ease from VanderbiltFarm	6/26/2001	53,444.37	-	-	-
LAND	2703 Cons ease from VanderbiltFarm	12/22/2000	391,000.00	-	-	-
M	4693 FY08 Series 2008 A SRF Loan	6/30/2011	59,000.00	98.33	946.45	1,044.78
M	2855 Meters	6/30/2004	44,956.05	10,614.62	1,201.97	11,816.59
M	2856 Meters	10/22/2004	27,235.60	6,127.99	728.17	6,856.16
M	2857 Meters	6/20/2005	54,080.81	10,966.36	1,445.91	12,412.27
M	2858 Meters	10/18/2006	30,681.66	4,857.92	820.33	5,678.25
M	2934 Meter Replacements	10/19/2007	6,750.00	843.75	180.47	1,024.22
M	2935 Meter Replacements	12/21/2007	6,750.00	806.25	180.47	986.72
M	3312 Meter Replacements	6/30/2008	875.00	89.94	23.39	113.33
M	3313 Meter Replacements	6/30/2008	7,882.20	810.12	210.75	1,020.87
M	3314 Meter Replacements	6/30/2008	8,640.00	888.00	231.00	1,119.00
M	3315 Meter Replacements	6/30/2008	1,470.00	151.08	39.30	190.38
M	3316 Meter Replacements	6/30/2008	4,379.00	450.07	117.08	567.15
M	3317 Meter Replacements	6/30/2008	3,315.00	340.71	88.65	429.36
M	3318 Meter Replacements	6/30/2008	22,595.00	2,322.27	604.11	2,926.38
M	3374 Meter Replacements	2/27/2009	6,400.00	515.55	171.13	686.68
M	3379 Meter Replacements	2/27/2009	3,157.12	254.33	84.41	338.74
M	3380 Meter Replacements	2/27/2009	723.56	58.29	19.35	77.64
M	3542 Meter Replacements	6/25/2009	14,269.80	990.96	381.54	1,372.50
M	3543 Meter Replacements	6/25/2009	3,946.40	274.06	105.50	379.56
M	3544 Meter Replacements	6/25/2009	11,280.00	783.33	301.58	1,084.91
M	3631 Meter Replacements	6/29/2009	20,514.50	1,424.63	548.49	1,973.12
M	3676 Meter Replacements	10/1/2009	13,776.00	803.60	368.34	1,171.94
M	3953 Meter Replacements	6/29/2010	7,780.00	280.94	208.00	488.94
M	3954 Meter Replacements	6/29/2010	21,840.00	788.67	583.94	1,372.61
M	4019 Meter Replacements	6/8/2010	10,860.00	392.17	290.37	682.54
M	4396 Meter Replacements	2/28/2011	9,690.00	134.58	259.09	393.67
M	4397 Meter Replacements	2/28/2011	11,273.31	156.58	301.41	457.99
M	4438 Meter Replacements	5/1/2011	2,892.00	16.07	77.32	93.39
M	4439 Meter Replacements	5/1/2011	145.00	0.81	3.86	4.67
M	4440 Meter Replacements	5/1/2011	13,899.00	77.22	371.62	448.84
M	4518 Meter Replacements	6/1/2011	2,378.18	6.61	63.59	70.20
M	4519 Meter Replacements	6/7/2011	26,000.00	72.22	695.13	767.35

B	4702 SRF Remote Meter Reading	6/30/2011	2,589,948.41	7,194.30	69,245.14	76,439.44
M	Meter Replacements	FY 2012	139,197.85	-	-	-
B	SRF Remote Meter Reading	FY 2012	298,997.91	-	-	-
B	laptop	FY 2012	13,120.00	-	-	-
M	2889 GCW Pick-up truck	6/30/2001	30,502.00	30,502.00	-	30,502.00
N	2719 Water treat plant (BAH-BAI)	1/1/1991	23,123.24	-	-	-
N	2724 Structure	6/30/1979	686,914.60	550,962.75	13,774.06	564,736.81
N	2726 Structure - Contract 26	3/6/1991	14,045,392.00	7,139,740.93	281,639.37	7,421,380.30
N	2727 Const supervision settlement	3/6/1991	154,159.00	78,364.16	3,091.21	81,455.37
N	2728 Carbon dioxide feed & control	11/5/1994	60,290.00	27,157.67	1,306.98	28,464.65
N	2742 Station 1 Improvements	4/29/2005	176,474.19	27,574.08	3,538.69	31,112.77
N	2749 Optimization study	5/31/2000	107,929.23	60,260.47	4,328.42	64,588.89
N	2751 Engineering Study-SCADA	6/30/2003	135,969.13	54,954.21	5,452.95	60,407.16
N	2754 Engineering Services-SCADA	6/18/2004	6,992.61	2,476.55	280.45	2,757.00
N	2755 Station 1 WTP & SCADA Improv	6/18/2004	257,830.95	91,315.15	10,340.11	101,655.26
N	2759 Engineering Services-SCADA	6/30/2005	85,909.18	26,130.72	3,445.32	29,576.04
N	2762 SCADA Project 2060032	6/30/2005	23,836.69	7,250.32	955.96	8,206.28
N	2894 S1 (DAU)Clearwell	1/1/1991	220,885.34	90,563.04	3,543.36	94,106.40
N	2895 S1 (DAV) Wash Water Well	1/1/1991	103,646.20	42,494.91	1,662.66	44,157.57
N	2896 S1 Ozone Pump (DAW)	1/1/1978	169,722.66	113,714.15	2,722.62	116,436.77
N	2774 Electric Pumping Equipment	3/6/1991	236,450.00	160,260.57	6,321.77	166,582.34
N	2775 Machinery & Equipment	6/22/1982	537,323.04	537,323.04	-	537,323.04
N	2776 Machinery & Equipment	6/30/1989	29,485.95	29,485.95	-	29,485.95
N	2777 Furnish and Equip - Cont 26	3/6/1991	1,942,631.00	1,942,631.00	-	1,942,631.00
N	2780 Machinery & Equipment	6/30/1999	10,926.00	10,926.00	-	10,926.00
N	2902 S1 Treatment Plant (DBC)	1/1/1991	3,370,200.54	1,381,782.21	54,063.63	1,435,845.84
N	2903 S1 Undergr Piping (DBF)	1/1/1991	130,349.36	53,443.30	2,091.03	55,534.33
SS	2721 Pier Wood 3126 Sq. Ft.	6/30/1980	14,042.97	-	-	-
SS	2736 Storm windows	3/2/1989	675.00	376.88	13.54	390.42
SS	2743 Lawton Valley Sluice Gate	3/30/2006	191,630.00	25,550.67	3,842.59	29,393.26
SS	2767 Dam and Moat Study	6/30/2007	40,088.00	8,184.63	1,607.69	9,792.32
SS	2768 Dam and Moat Study	7/20/2007	13,743.50	2,748.70	551.18	3,299.88
SS	2769 Dam and Moat Study	8/20/2007	43,407.50	8,500.64	1,740.82	10,241.46
SS	4690 Paradise Intake Structures	6/30/2011	12,995.00	54.15	521.17	575.32
SS	4692 Source Water Assess Plan	6/30/2011	44,322.65	184.68	1,777.55	1,962.23
SS	3637 E. Pond Dam Repairs	6/30/2009	61,320.95	-	-	-
SS	3679 Easton Pond Dam Repairs	10/1/2009	400.00	-	-	-
SS	3683 E. Pond Dam Repairs	11/1/2009	49,755.80	-	-	-
SS	3684 E. Pond Dam Repairs	11/1/2009	11,719.00	-	-	-
SS	3685 E. Pond Dam Repairs	11/1/2009	17,321.20	-	-	-
SS	3705 E. Pond Dam Repairs	11/1/2009	3,575.00	-	-	-
SS	3706 E. Pond Dam Repairs	11/1/2009	38,434.40	-	-	-
SS	3707 E. Pond Dam Repairs	12/2/2009	10,473.60	-	-	-
SS	3898 E. Pond Dam Repairs	4/28/2010	6,295.75	-	-	-
SS	3899 E. Pond Dam Repairs	4/28/2010	1,727.50	-	-	-
SS	3955 E. Pond Dam Repairs	6/30/2010	3,404.70	-	-	-
SS	3956 E. Pond Dam Repairs	6/30/2010	8,045.40	-	-	-
SS	3957 E. Pond Dam Repairs	6/30/2010	11,010.50	-	-	-
SS	3958 E. Pond Dam Repairs	6/30/2010	13,792.20	-	-	-
SS	4022 E. Pond Dam Repairs	6/30/2010	1,930.70	-	-	-
SS	4096 E. Pond Dam Repairs	6/30/2010	4,446.90	-	-	-
SS	4343 E. Pond Dam Repairs	2/25/2011	9,037.50	-	-	-
SS	4344 E. Pond Dam Repairs	2/25/2011	3,061.10	-	-	-
SS	4345 E. Pond Dam Repairs	2/25/2011	4,422.00	-	-	-
SS	4346 E. Pond Dam Repairs	2/25/2011	6,046.80	-	-	-
SS	4347 E. Pond Dam Repairs	2/25/2011	1,549.40	-	-	-
SS	4487 E. Pond Dam Repairs	5/1/2011	7,219.90	-	-	-
SS	4488 E. Pond Dam Repairs	5/1/2011	4,541.40	-	-	-
SS	4493 E. Pond Dam Repairs SRF	6/1/2011	5,826.75	-	-	-
SS	4494 E. Pond Dam Repairs SRF	6/7/2011	1,942.25	-	-	-
SS	4685 E. Pond Dam Repairs SRF	6/30/2011	931.00	-	-	-
SS	4688 E. Pond Dam Repairs SRF	6/30/2011	8,539.09	-	-	-
SS	E. Pond Dam Repairs SRF	FY 2012	2,349,160.46	-	-	-
SS	4704 St Mary's Raw Water	6/30/2011	2,300,147.51	3,833.58	36,898.21	40,731.79
SS	St Mary's aeration	FY 2012	21,355.91	-	-	-
SS	intake structures	FY 2012	13,402.60	-	-	-
SS	4694 Gardiner Pond Water Tank Imp	6/30/2011	103,052.25	171.75	1,653.14	1,824.89
SS	4700 SRF Issuance Cost	6/30/2011	28,396.63	47.33	455.55	502.88
SS	2704 Lawton Valley	6/9/1936	374,677.00	-	-	-
SS	2705 North & South Easton's	9/30/1940	28,615.66	-	-	-
SS	2706 North & South Easton's	9/30/1940	28,615.67	-	-	-
SS	2707 North & South Easton's	9/30/1940	(8,356.60)	-	-	-
SS	2708 North & South Easton's	9/30/1940	(8,680.78)	-	-	-
SS	2709 Gardiner	3/31/1958	87,543.72	-	-	-
SS	2710 Nonquit	3/31/1958	77,847.03	-	-	-
SS	2711 Easton's Pond	6/30/1995	37,048.02	-	-	-
SS	2712 Lawton Valley Res & Dam	6/30/1985	1,556,751.00	-	-	-
SS	2713 Permit	4/1/1993	600.00	-	-	-
SS	2714 Dam	6/30/1961	271,108.19	271,108.19	-	271,108.19
SS	2715 Reservoir Road Bridge	6/30/1961	4,929.36	4,929.36	-	4,929.36
SS	3360 Safe Yield Study	2/27/2009	75,498.12	9,122.70	3,027.81	12,150.51

SS	3361 Safe Yield Study	2/27/2009	42,681.88	5,157.38	1,711.71	6,869.09
SS	3525 Safe Yield Study	6/12/2009	3,884.66	404.65	155.80	560.45
SS	3540 Safe Yield Study	6/25/2009	1,467.92	152.92	58.89	211.81
SS	Source Water Monitoring	FY 2012	96,549.81	-	-	-
SS	2882 1995 MCI off-road vehicle	6/2/1995	10,995.00	10,995.00	-	10,995.00
SS	2886 Deweze Mower 72"	6/30/2001	26,799.00	26,799.00	-	26,799.00
SS	2887 Big Tex Trailer	6/30/2001	3,555.00	3,555.00	-	3,555.00
SS	2888 Mid-size Cab Pick-up	6/30/2001	14,168.00	14,168.00	-	14,168.00
SS	2891 Dew Eze ATM72 Mower	6/30/2004	28,307.56	28,307.56	-	28,307.56
SS	3680 Riding Mowers	10/1/2009	15,321.00	6,702.94	3,072.20	9,775.14
SS	4401 Slope Mower	2/8/2011	53,374.00	3,706.53	7,135.08	10,841.61
SS	2716 5100 ft 24 Pipe Wat Dam Nonq	6/30/1961	93,878.00	93,878.00	-	93,878.00
SS	2717 Replaced 60 ft 16" 60 ft 24"	4/13/1992	16,850.39	6,487.44	270.31	6,757.75
SS	2718 24" x 10400 feet pipeline	2/21/1995	11,046,429.59	3,626,911.02	177,203.15	3,804,114.17
ST	2738 storage reservoir cleaning	6/4/1999	39,537.50	11,943.65	792.81	12,736.46
ST	3322 Lawton Valley Mixing System	6/30/2008	2,670.62	411.72	107.13	518.85
ST	3348 CDM Water Age	6/30/2008	12,968.10	1,999.25	520.07	2,519.32
ST	3528 Lawton Valley Mixing System	6/12/2009	3,468.82	361.33	139.11	500.44
ST	2911 Reservoir Rd Water Tank	1/1/1966	140,318.97	127,690.28	2,250.96	129,941.24
ST	2914 Water Tank	1/1/1970	100,109.25	83,090.68	1,605.93	84,696.61
TDP	2915 St. Mary Pump Station	1/1/1966	25,961.16	23,624.65	416.47	24,041.12
ST	2916 LV Plant Water Tank	1/1/1973	167,197.25	128,741.88	2,682.12	131,424.00
ST	4701 Water Tank Imp - Goulart Ln	6/30/2011	594,277.98	990.46	9,533.21	10,523.67
T	2747 Optimization study	1/1/1997	11,050.00	8,011.25	443.14	8,454.39
T	2753 Compliance Eval Water Trmt	11/7/2003	105,856.03	40,578.13	4,245.29	44,823.42
T	2756 Vulnerability Assessment	6/18/2004	14,172.84	5,019.53	568.38	5,587.91
T	2758 Compliance Eval Water Trmt	11/9/2004	62,943.97	20,981.33	2,524.34	23,505.67
T	2760 Water System Eval	6/30/2005	34,730.65	10,563.89	1,392.83	11,956.72
T	2761 Short Term Improvements	6/30/2005	52,562.00	15,987.61	2,107.97	18,095.58
T	2763 Water System Eval	9/16/2005	137,499.35	40,103.99	5,514.30	45,618.29
T	2764 Eng Short Term Improvements	10/20/2005	114,994.00	33,060.78	4,611.72	37,672.50
T	2936 Short Time Improvements	1/9/2008	14,350.60	2,511.36	575.52	3,086.88
T	3320 Chloramine Conversion	6/30/2008	57,722.00	8,898.81	2,314.91	11,213.72
T	3321 Chloramine Conversion	6/30/2008	30,139.00	4,646.43	1,208.71	5,855.14
T	3323 Chloramine Conversion	6/30/2008	31,149.00	4,802.14	1,249.23	6,051.37
T	3324 Chloramine Conversion	6/30/2008	15,339.00	2,364.76	615.15	2,979.91
T	3325 Chloramine Conversion	6/30/2008	17,626.00	2,717.34	706.86	3,424.20
T	3368 Chloramine Conversion	2/27/2009	29,668.00	3,584.88	1,189.83	4,774.71
T	3369 Chloramine Conversion	2/27/2009	17,626.00	2,129.81	706.86	2,836.67
T	3545 Chloramine Conversion	6/25/2009	4,788.00	492.76	192.31	685.07
T	3546 Chloramine Conversion	6/25/2009	8,342.00	579.31	223.03	802.34
T	3629 Chloramine Conversion	6/30/2009	9,875.00	1,016.31	396.58	1,412.89
T	3811 Chloramine Conversion	1/1/2010	21,797.00	1,089.86	582.79	1,672.65
T	4398 Chloramine Conversion	2/28/2011	30,678.00	426.08	820.23	1,246.31
T	3701 New LV Plant Sta 1 Improvement	12/1/2009	27,915.05	-	-	-
T	3800 New LV Plant Sta 1 Improvement	1/1/2010	737.10	-	-	-
T	3801 New LV Plant Sta 1 Improvement	1/1/2010	10,654.39	-	-	-
T	3802 New LV Plant Sta 1 Improvement	1/29/2010	5,850.00	-	-	-
T	3803 New LV Plant Sta 1 Improvement	1/7/2010	5,767.16	-	-	-
T	3804 New LV Plant Sta 1 Improvement	1/7/2010	65,149.98	-	-	-
T	3895 New LV Plant Sta 1 Improvement	4/28/2010	15,236.84	-	-	-
T	3896 New LV Plant Sta 1 Improvement	4/28/2010	92,466.62	-	-	-
T	3897 New LV Plant Sta 1 Improvement	4/28/2010	2,300.00	-	-	-
T	4023 New LV Plant Sta 1 Improvement	6/30/2010	9,330.00	-	-	-
T	4137 New LV Plant Sta 1 Improvement	6/30/2010	5,000.00	-	-	-
T	4193 New LV Plant Sta 1 Improvement	11/29/2010	5,693.96	-	-	-
T	4194 New LV Plant Sta 1 Improvement	11/29/2010	94,973.14	-	-	-
T	4341 New LV Plant Sta 1 Improvement	2/25/2011	1,446.52	-	-	-
T	4348 New LV Plant Sta 1 Improvement	2/25/2011	20,500.00	-	-	-
T	4349 New LV Plant Sta 1 Improvement	2/25/2011	13,560.00	-	-	-
T	4480 New LV Plant Sta 1 Improvement	5/1/2011	5,420.00	-	-	-
T	4481 New LV Plant Sta 1 Improvement	5/1/2011	220.00	-	-	-
T	4482 New LV Plant Sta 1 Improv SRF	5/1/2011	4,960.00	-	-	-
T	4483 New LV Plant Sta 1 Improvement	5/1/2011	824,980.75	-	-	-
T	4484 New LV Plant Sta 1 Improvement	5/1/2011	89,243.38	-	-	-
T	4485 New LV Plant Sta 1 Improvement	5/1/2011	22,405.03	-	-	-
T	4486 New LV Plant Sta 1 Improvement	5/1/2011	154,964.20	-	-	-
T	4495 New LV Plant Sta 1 Improv SRF	6/1/2011	80.00	-	-	-
T	4496 New LV Plant Sta 1 Improv SRF	6/7/2011	10,154.65	-	-	-
T	4497 New LV Plant Sta 1 Improv SRF	6/7/2011	60,345.00	-	-	-
T	4498 New LV Plant Sta 1 Improv SRF	6/7/2011	1,974.00	-	-	-
T	4626 New LV Plant SRF Req 4	6/30/2011	6,040.00	-	-	-
T	4629 New LV Plant SRF Req 4	6/30/2011	16,025.36	-	-	-
T	4630 New LV Plant SRF Req 4	6/30/2011	53,958.66	-	-	-
T	4684 New LV Plant Sta 1 Improv SRF	6/30/2011	156,504.29	-	-	-
T	4689 New LV Plant Sta 1 Improv SRF	6/30/2011	12,440.00	-	-	-
T	4705 New LV Plant Sta 1 Improvement	6/30/2011	5,128.55	-	-	-
T	4706 New LV Plant Sta 1 Improv SRF	6/30/2011	201,980.97	-	-	-
T	New LV Plant Sta 1 Improv SRF	FY 2012	5,796,703.91	-	-	-
T	2907 Lee's Wharf Pump Station	1/1/1977	11,947.42	8,243.77	191.65	8,435.42
T	2910 Paradise Avenue Pump Station	1/1/1944	10,121.54	10,121.54	-	10,121.54

T	2912 Forest Ave Pump Station	1/1/1966	20,618.74	18,763.05	PUMP	330.77	19,093.82
T	2917 Paradise Avenue Pump Station	6/10/2005	495,349.75	60,267.55	PUMP	7,946.24	68,213.79
TD	2720 Group of Chain Link Fencing	1/1/1966	5,088.79	-			-
TD	2737 Modifications	6/30/1990	64,650.00	34,075.94		1,296.39	35,372.33
TD	2739 Office & shop	8/22/1967	148,175.48	148,175.48		-	148,175.48
TD	2740 Overhead doors (7)	11/26/1986	14,266.00	8,797.37		286.06	9,083.43
TD	2741 (2) Natural gas unit heater	3/1/1999	2,842.26	876.41		56.98	933.39
TD	2748 Water Mapping Project	6/30/1994	123,095.28	105,143.88		4,936.66	110,080.54
TD	2757 Leak detection survey	4/9/2004	5,400.00	1,957.50		216.56	2,174.06
TD	2766 Sherman St Main Improve	11/15/2006	15,227.33	3,553.06		610.71	4,163.77
TD	3362 Hydraulic Modeling & GIS	2/27/2009	12,360.78	11,493.60		495.72	1,989.32
TD	3526 Hydraulic Modeling & GIS	6/12/2009	10,472.31	1,090.87		419.99	1,510.86
TD	3527 Hydraulic Modeling & GIS	6/12/2009	37,176.70	3,872.57		1,490.94	5,363.51
TD	3547 Hydraulic Modeling & GIS	6/25/2009	17,297.12	1,801.79		693.67	2,495.46
TD	3630 Hydraulic Modeling & GIS	6/30/2009	52,432.82	5,461.75		2,102.77	7,564.52
TD	3675 Hydraulic Modeling & GIS	10/5/2009	48,053.71	4,204.71		1,927.15	6,131.86
TD	3809 Hydraulic Modeling & GIS	1/1/2010	7,545.65	565.92		302.61	868.53
TD	3810 Infrastructure Replacement Pla	1/1/2010	35,360.34	2,652.03		1,418.11	4,070.14
TD	3894 Infrastructure Replacement Pla	4/28/2010	11,133.36	695.84		446.50	1,142.34
TD	3946 Hydraulic Modeling & GIS	6/29/2010	77,668.01	4,207.02		3,114.83	7,321.85
TD	4434 Hydraulic Modeling & GIS	5/1/2011	15,999.51	133.33		641.66	774.99
TD	4668 Hydraulic Modeling & GIS	6/1/2011	5,193.39	21.64		208.29	229.93
TD	2783 Mains & Gates	6/30/1975	4,871,072.96	3,515,291.02		78,140.14	3,593,431.16
TD	2784 Mains & Gates	6/30/1980	513,807.23	319,416.82		8,242.34	327,659.16
TD	2785 Mains & Gates	6/30/1981	191,764.29	115,378.20		3,076.23	118,454.43
TD	2786 Mains & Gates	6/30/1982	1,218,412.90	708,710.23		19,545.39	728,255.62
TD	2787 Mains & Gates	6/30/1983	754.04	423.50		12.11	435.61
TD	2788 Mains & Gates	6/30/1984	3,690.43	1,999.02		59.19	2,058.21
TD	2789 Mains & Gates	6/30/1985	2,273.74	1,186.13		36.48	1,222.61
TD	2790 Mains & Gates	6/30/1986	1,837,575.53	921,850.38		29,477.79	951,328.17
TD	2791 Mains & Gates	6/30/1987	26,510.96	425.29		425.29	13,194.76
TD	2792 Mains & Gates	6/30/1988	12,303.98	5,680.35		197.40	5,877.75
TD	2793 Mains & Gates	6/30/1989	405,637.92	179,156.78		6,507.11	185,663.89
TD	2794 Mains & Gates	6/30/1990	318,202.11	134,175.18		5,104.51	139,279.69
TD	2795 Bellevue Avenue Main	6/30/1991	357,013.46	143,400.42		5,727.08	149,127.50
TD	2796 Dexter Street Main	3/10/1992	12,441.55	4,810.71		199.60	5,010.31
TD	2797 12" hydraulic check valve	9/8/1992	18,000.00	6,780.00		288.75	7,068.75
TD	2798 Water services-dig & backfill	9/4/1998	3,564.50	914.89		57.17	972.06
TD	2799 Mains & Gates	3/1/2000	40,000.00	9,066.67		641.69	9,708.36
TD	2800 Water main installation	9/19/2002	234,391.84	41,409.25		3,760.03	45,169.28
TD	2801 Trench restoration	12/18/2002	48,748.68	8,368.49		782.03	9,150.52
TD	2802 Piping	11/16/2001	27,713.17	5,357.85		444.58	5,802.43
TD	2803 Side water tapping machine	6/30/2003	13,200.00	2,134.00		211.75	2,345.75
TD	2804 L V ResidualsMgt	12/19/2003	348,038.23	52,785.78		5,583.12	58,368.90
TD	2805 Water trench restoration	12/19/2003	58,145.13	8,818.66		932.76	9,751.42
TD	2806 Ocean Dr water mains	6/30/2004	131,689.50	18,656.01		2,112.51	20,768.52
TD	2807 Const Ocean Dr water mains	12/30/2004	1,132,256.82	149,080.51		18,163.30	167,243.81
TD	2808 Trench/Sidewalk Restoration	6/30/2005	109,605.90	13,335.40		1,758.28	15,093.68
TD	2809 Engineer-Ocean Dr water mains	6/3/2005	93,371.08	11,360.14		1,497.84	12,857.98
TD	2810 Reconst of East Main Road	6/30/2005	55,403.47	6,740.76		888.77	7,629.53
TD	2811 Eng Ocean Dr water mains	8/8/2005	33,755.79	3,994.46		541.50	4,535.96
TD	2812 Eng Services Ocean Drive #2	7/18/2006	3,960.77	396.10		63.53	459.63
TD	2813 Trench/Sidewalk Restoration	9/22/2005	49,894.02	5,820.97		800.40	6,621.37
TD	2814 Ocean Dr water mains Phase 2	10/31/2005	1,128,339.16	129,758.99		18,100.45	147,859.44
TD	2815 Ocean Dr water mains Phase 3	9/30/2006	1,555,576.15	150,372.35		24,954.05	175,326.40
TD	2816 Reconst of East Main Road	7/1/2006	71,984.86	7,198.50		1,154.77	8,353.27
TD	2817 Reconst of East Main Road	9/12/2007	21,268.79	1,630.62		341.21	1,971.83
TD	2818 Special Detail - Ocean Ave	7/28/2005	108,945.00	13,073.40		1,747.67	14,821.07
TD	2819 Special Detail - Ocean Ave	10/6/2006	76,157.50	7,234.96		1,221.70	8,456.66
TD	2820 Special Detail - Ocean Ave	8/28/2007	6,025.00	471.96		96.64	568.60
TD	2821 Fluid Conservation Systems	6/30/2006	29,900.00	3,039.83		479.64	3,519.47
TD	2822 Reservoir Tank Improve	5/31/2006	443,675.00	45,846.42		7,117.30	52,963.72
TD	2823 Trench and Sidewalk Restor	8/17/2006	51,949.00	5,108.32		833.33	5,941.65
TD	2824 Ocean Dr water mains Phase 3	6/30/2007	76,143.17	6,218.35		1,221.47	7,439.82
TD	2825 Booster station	1/1/1967	77,956.36	77,956.36		-	77,956.36
TD	2826 Reservoir Road Standpipe	3/3/1967	185,675.00	185,675.00		-	185,675.00
TD	2827 Goulart Lane Standpipe	10/28/1967	134,123.00	134,123.00		-	134,123.00
TDP	2828 Treated water pump	10/4/1973	465,883.33	439,677.39	PUMP	9,341.93	449,019.32
TD	2829 Painting of Water Tank	6/6/1985	106,535.00	69,469.70		2,136.27	71,605.97
TD	2830 Distribution Standpipes	6/30/1986	80,817.53	50,679.37		1,620.56	52,299.93
TD	2831 Leak detection survey	6/30/2003	12,070.00	2,439.15		242.04	2,681.19
TD	2832 Water trench repair	6/30/2003	36,107.20	7,296.66		724.02	8,020.68
TD	2921 Ocean Dr water mains Phase 3	10/29/2007	64,010.60	4,800.79		1,026.84	5,827.63
TD	2922 Ocean Dr water mains Phase 3	11/16/2007	129,205.55	9,475.07		2,072.66	11,547.73
TD	2925 Special Detail - Ocean Ave	10/29/2007	12,950.00	971.25		207.74	1,178.99
TD	2926 Special Detail - Ocean Ave	11/30/2007	800.00	58.67		12.83	71.50
TD	2927 Special Detail - Ocean Ave	11/30/2007	3,150.00	231.00		50.53	281.53
TD	2928 Special Detail - Ocean Ave	11/30/2007	325.00	23.83		5.20	29.03
TD	2929 Special Detail - Ocean Ave	11/30/2007	1,950.00	143.00		31.28	174.28
TD	2930 Special Detail - Ocean Ave	12/21/2007	1,700.00	121.83		27.27	149.10
TD	2931 Trench and Sidewalk Restor	11/16/2007	11,830.92	867.61		189.81	1,057.42

TD	2932 Trench and Sidewalk Restor	12/21/2007	38,340.10	2,747.70		615.04	3,362.74
TD	2933 Trench and Sidewalk Restor	12/21/2007	792.00	56.76		12.71	69.47
TD	3306 Recon of East Main Road	6/30/2008	1,500.00	92.50		24.06	116.56
TD	3308 Ocean Dr water mains Phase 3	6/30/2008	7,192.13	443.51		115.39	558.90
TD	3309 Ocean Dr water mains Phase 3	6/30/2008	79,120.31	4,879.10		1,269.25	6,148.35
TD	3310 Trench and Sidewalk Restor	6/30/2008	2,640.58	162.83		42.35	205.18
TD	3311 Trench and Sidewalk Restor	6/30/2008	14,800.00	912.67		237.44	1,150.11
TD	3370 Trench and Sidewalk Restor	2/27/2009	20,506.18	991.12		328.97	1,320.09
TD	3371 Trench and Sidewalk Restor	2/27/2009	36,863.42	1,781.74		591.36	2,373.10
TD	3372 Spec Det Trench Rest	2/27/2009	750.00	36.25		12.03	48.28
TD	3373 Spec Det Trench Rest	2/27/2009	425.00	20.54		6.83	27.37
TD	3377 Trench and Sidewalk Restor	2/27/2009	3,019.45	364.84		121.08	485.92
TD	3378 Trench and Sidewalk Restor	2/27/2009	1,001.56	121.03		40.16	161.19
TD	3541 Spec Det Trench Rest	6/25/2009	700.00	29.17		11.25	40.42
TD	3682 Spec Det Trench Rest	10/1/2009	1,425.00	49.88		22.87	72.75
TD	3805 Trench and Sidewalk Restor	1/1/2010	57,294.41	4,297.08		2,297.76	6,594.84
TD	3806 Trench and Sidewalk Restor	1/1/2010	3,566.39	267.48		143.03	410.51
TD	3808 Recon of East Main Road	1/1/2010	530.28	15.92		8.51	24.43
TD	3812 Spec Det Trench Rest	1/1/2010	2,125.00	63.75		34.07	97.82
TD	3813 Spec Det Trench Rest	1/1/2010	450.00	13.50		7.22	20.72
TD	3814 Spec Det Trench Rest	1/1/2010	1,575.00	47.25		25.27	72.52
TD	4067 Trench and Sidewalk Restor	6/30/2010	3,203.20	173.51		128.48	301.99
TD	4216 Sherman St Main Improve	12/1/2010	1,662.83	48.50		66.70	115.20
TD	4217 Sherman St Main Improve	12/1/2010	4,148.60	121.00		166.39	287.39
TD	4218 Spec Det Trench Rest	12/1/2010	400.00	4.67		6.44	11.11
TD	4399 Sherman St Main Improve	2/28/2011	1,662.82	34.64		66.70	101.34
TD	4436 Trench and Sidewalk Restor	5/1/2011	12,179.00	40.60		195.39	235.99
TD	4437 Trench and Sidewalk Restor	5/1/2011	14,215.04	47.38		228.02	275.40
TD	4441 Spec Det Trench Rest	5/1/2011	950.00	3.17		15.24	18.41
TD	4468 Spec Det Trench Rest	6/3/2011	800.00	1.33		12.83	14.16
TD	4469 Spec Det Trench Rest	6/3/2011	1,225.00	2.04		19.64	21.68
TD	4510 Spec Det Trench Rest	6/4/2011	1,250.00	2.08		20.05	22.13
TD	4511 Sherman St Water Mains Spc Det	6/1/2011	404.08	0.67		6.48	7.15
TD	4512 Sherman St Water Mains Spc Det	6/1/2011	1,240.60	2.07		19.92	21.99
TD	4513 Sherman St Water Mains Spc Det	6/4/2011	1,063.37	1.77		17.05	18.82
TD	4514 Sherman St Water Mains Spc Det	6/18/2011	1,056.28	1.76		16.94	18.70
TD	4515 Sherman St Main Improve	6/1/2011	2,488.97	10.37		99.81	110.18
TD	4516 Sherman St Main Improve	6/28/2011	5,781.73	24.09		231.87	255.96
TD	4517 Sherman St Main Improve	6/2/2011	16,813.90	70.06		674.33	744.39
TD	4623 Sherman St Main Improve	6/30/2011	31,537.58	131.41		1,264.81	1,396.22
TD	4669 Gard-Paradise Water Main Proj	6/24/2011	31,500.00	-		-	-
TD	4670 Trench and Sidewalk Restor	6/30/2011	34,942.79	58.24		560.56	618.80
TD	4671 Trench and Sidewalk Restor	6/30/2011	580.80	0.97		9.34	10.31
TD	4672 Trench and Sidewalk Restor	6/30/2011	2,648.80	4.42		42.50	46.92
TD	4683 Sherman St Main Improve	6/30/2011	6,025.42	25.11		241.66	266.77
TD	4703 Distribution Improvements SRF	6/30/2011	2,415,676.01	4,026.13		38,751.49	42,777.62
TD	Sherman St Main Improve	FY 2012	68,251.98	-		-	-
TD	Distribution Improvements SRF	FY 2012	153,135.37	-		-	-
TD	Gard-Paradise Water Main Proj	FY 2012	49,881.95	-		-	-
TD	Trench and Sidewalk Restor	FY 2012	79,084.91	-		-	-
TDP	2771 Rebuild Booster Pump	2/25/2002	12,566.00	12,566.00	PUMP	-	12,566.00
TDP	2772 Electric Pumping Equipment	6/30/1980	388,221.88	388,221.88	PUMP	-	388,221.88
TDP	2773 Electric Pumping Equipment	6/30/1987	14,700.00	11,800.83	PUMP	393.02	12,193.85
TD	3681 XTS1500 870 MHz Radios	10/1/2009	9,797.72	1,714.60		785.88	2,500.48
TD	4068 Blackmer Pump System	6/30/2010	24,958.00	901.26	NOT PUMP	667.30	1,568.56
TD	2883 2001 Freightliner	4/13/2000	41,360.00	41,360.00		-	41,360.00
TD	2884 2000 Ford Taurus (1/2)	3/7/2000	7,548.50	7,548.50		-	7,548.50
TD	2890 GCW Pick-up truck	6/30/2001	64,960.00	64,960.00		-	64,960.00
TD	4084 2010 Hydrant Truck	6/30/2010	52,713.00	9,517.63		7,046.71	16,564.34
TD	4219 2011 Dump Truck Freightliner	12/1/2010	94,868.00	9,223.28		12,682.00	21,905.28
TD	2885 2000 Chevy Truck C3500	5/6/2000	19,889.00	19,889.00		-	19,889.00
			-	-		-	-
			-	-		-	-
			-	-		-	-
			-	-		-	-
			-	-		-	-
			-	-		-	-
			88,618,812.42	29,071,924.28		1,298,032.64	30,369,956.92

**EXHIBIT 2**



Newport Water  
 Cost Of Service Analysis  
 HJS Schedule A-2 Supplemental Rebuttal 1  
 Cost of Service Rates and Charges

(1)

		Docket 4243					
		Rates	Cost of Service	Proposed Rates	% Change	Projected Revenues	
<b>Base Charge (per bill)</b>							
Monthly							
5/8		\$ 18.75	\$ 5.3839	\$ 5.39	-71%	\$7,115	
3/4		\$ 18.75	5.5228	5.53	-71%	4,247	
1		\$ 18.75	6.7328	6.74	-64%	13,345	
1.5		\$ 18.75	9.8436	9.85	-47%	21,040	
2		\$ 18.75	12.7735	12.78	-32%	32,972	
3		\$ 18.75	28.5532	28.56	52%	17,136	
4		\$ 18.75	32.7200	32.72	75%	4,712	
5		\$ 18.75	38.2757	38.28	104%	459	
6		\$ 18.75	42.4425	42.45	126%	10,188	
8		\$ 18.75	53.5540	53.56	186%	643	
10		\$ 18.75	73.6936	73.70	293%	884	
Quarterly							
5/8		\$ 18.75	\$ 10.0067	\$ 10.01	-47%	426,626	
3/4		\$ 18.75	10.4234	10.43	-44%	100,712	
1		\$ 18.75	14.0533	14.06	-25%	21,990	
1.5		\$ 18.75	23.3857	23.39	25%	17,402	
2		\$ 18.75	32.1756	32.18	72%	7,594	
3		\$ 18.75	79.5145	79.52	324%	5,407	
4		\$ 18.75	92.0149	92.02	391%	1,104	
5		\$ 18.75	108.6821	108.69	480%	0	
6		\$ 18.75	121.1825	121.19	546%	1,939	
8		\$ 18.75	154.5170	154.52	724%	0	
10		\$ 18.75	214.9357	214.94	1046%	0	
						\$ 695,517	
<b>Volume Charge (per 1,000 gallons)</b>							
Retail							
Residential		\$ 6.43	\$ 8.2678	\$ 8.27	29%	5,208,198	
Non-Residential		\$ 6.43	\$ 9.2118	\$ 9.22	43%	4,494,345	
						\$ 9,702,543	
Wholesale							
Navy		\$ 3.9540	\$ 5.4740	\$ 5.4740	38%	986,931	
Portsmouth Water & Fire District		\$ 3.152	\$ 4.4070	\$ 4.4071	40%	1,777,523	
						\$ 2,764,454	
<b>Fire Protection</b>							
Public (per hydrant)							
		\$ 1,065.00	\$ 745.70	\$ 745.70	-30%	\$ 772,545	
Private (by Connection Size) (2)							
	Connection Size	Existing Charge Differential					
	<2		\$21.00	\$ 25.69	\$ 25.70	22%	
	2	6.19	\$88.00	\$ 107.67	\$ 107.68	22%	431
	4	38.32	\$541.00	\$ 351.58	\$ 351.59	-35%	21,447
	6	111.31	\$1,083.00	\$ 782.22	\$ 782.23	-28%	191,646
	8	237.21	\$2,478.00	\$ 1,524.99	\$ 1,525.00	-38%	94,550
	10	426.58	\$4,091.00	\$ 2,642.27	\$ 2,642.28	-35%	-
	12	689.04	\$6,568.00	\$ 4,190.78	\$ 4,190.79	-36%	8,382
						\$ 316,456	
<b>Total Projected Rate Revenues</b>						<b>\$ 14,251,514</b>	

(1) From HJS Schedule B-2 Pre-Hearing A, 'Allocation of Costs to Water Rate Classes'.

(2) From HJS Schedule D-2 Pre-Hearing A, 'Fire Protection Accounts'.

**EXHIBIT 3**

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

**IN RE: THE CITY OF NEWPORT, UTILITIES )  
DEPARTMENT, WATER DIVISION – )  
APPLICATION TO CHANGE RATES ) DOCKET NO. 4355**

**PORTSMOUTH WATER & FIRE DISTRICT'S SECOND SET OF DATA REQUESTS  
TO THE CITY OF NEWPORT, UTILITIES DEPARTMENT, WATER DIVISION**

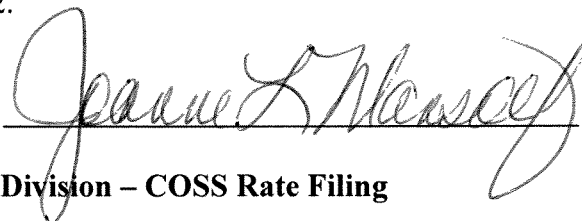
December 5, 2012

PWFD 2-1. The attachment to Newport Water's response to PWFD 1-7 presents a listing of water assets that are used in HJS Schedule B-5.

- a) Why are no hydrants before 1981 listed?
- b) Does Newport contend there were no public fire hydrants in the system prior to 1981?
- c) If the 1981 listing of hydrants is intended to reflect all hydrants up to 1975, provide the basis for that conclusion and the calculations that support the entry.
- d) Please explain the three listings for the 6/30/2008 CDM water age study (two under Lawton Valley [#3326 and 3327] and one under storage [#3348]).
- e) Does Newport contend that its oldest meters only date back to 2004?
- f) Why are no water mains and gates listed prior to 1975?
- g) Does Newport contend there were no water mains and gates in the system prior to 1975?
- h) If the 1975 listing of water mains and gates is intended to reflect all water mains and gates up to 1975, provide the basis for that conclusion and the calculations that support the entry.
- i) Why do records for some assets go back well before 1975 while there are no records for mains, gates and hydrants prior to that year?

**CERTIFICATE OF SERVICE**

I hereby certify that I mailed by electronic mail, a copy of the within document, to the Service List set for the below, as well as an original and nine copies to the Commission by first class mail, on the 5th day of December, 2012.



**Docket No. 4355 - City of Newport Water Division – COSS Rate Filing  
Updated 9/26/12**

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**EXHIBIT 4**

Newport Water  
 Cost Of Service Analysis  
 HJS Schedule A-2 Supplemental Rebuttal 2  
 Cost of Service Rates and Charges

(1)

		Docket 4243					
		Rates	Cost of Service	Proposed Rates	% Change	Projected Revenues	
<b>Base Charge (per bill)</b>							
Monthly							
5/8		\$ 18.75	\$ 8.2355	\$ 8.24	-56%	\$10,877	
3/4		\$ 18.75	8.3630	8.37	-55%	6,428	
1		\$ 18.75	9.4651	9.47	-49%	18,751	
1.5		\$ 18.75	12.2929	12.30	-34%	26,273	
2		\$ 18.75	14.9672	14.97	-20%	38,623	
3		\$ 18.75	29.4026	29.41	57%	17,646	
4		\$ 18.75	33.2274	33.23	77%	4,785	
5		\$ 18.75	38.3270	38.33	104%	460	
6		\$ 18.75	42.1518	42.16	125%	10,118	
8		\$ 18.75	52.3511	52.36	179%	628	
10		\$ 18.75	70.8374	70.84	278%	850	
Quarterly							
5/8		\$ 18.75	\$ 12.4589	\$ 12.46	-34%	531,045	
3/4		\$ 18.75	12.8413	12.85	-31%	124,080	
1		\$ 18.75	16.1477	16.15	-14%	25,259	
1.5		\$ 18.75	24.6312	24.64	31%	18,332	
2		\$ 18.75	32.6541	32.66	74%	7,708	
3		\$ 18.75	75.9603	75.97	305%	5,166	
4		\$ 18.75	87.4345	87.44	366%	1,049	
5		\$ 18.75	102.7335	102.74	448%	0	
6		\$ 18.75	114.2077	114.21	509%	1,827	
8		\$ 18.75	144.8057	144.81	672%	0	
10		\$ 18.75	200.2646	200.27	968%	0	
						\$ 849,905	
<b>Volume Charge (per 1,000 gallons)</b>							
Retail							
Residential		\$ 6.43	\$ 8.1866	\$ 8.19	27%	5,157,816	
Non-Residential		\$ 6.43	\$ 9.1297	\$ 9.13	42%	4,450,474	
						\$ 9,608,290	
Wholesale							
Navy		\$ 3.9540	\$ 5.3814	\$ 5.3815	36%	970,253	
Portsmouth Water & Fire District		\$ 3.152	\$ 4.2908	\$ 4.2908	36%	1,730,616	
						\$ 2,700,869	
<b>Fire Protection</b>							
Public (per hydrant)							
		\$ 1,065.00	\$ 747.45	\$ 747.46	-30%	\$ 774,369	
Private (by Connection Size) (2)							
	Connection Size	Existing Charge Differential					
	<2	\$21.00	\$ 24.96	\$ 24.97	19%		
	2	6.19	\$88.00	\$ 104.60	\$ 104.61	19%	418
	4	38.32	\$541.00	\$ 344.53	\$ 344.54	-36%	21,017
	6	111.31	\$1,083.00	\$ 777.59	\$ 777.60	-28%	190,512
	8	237.21	\$2,478.00	\$ 1,524.54	\$ 1,524.54	-38%	94,521
	10	426.58	\$4,091.00	\$ 2,648.10	\$ 2,648.10	-35%	-
	12	689.04	\$6,568.00	\$ 4,205.31	\$ 4,205.31	-36%	8,411
						\$ 314,879	
<b>Total Projected Rate Revenues</b>						<b>\$ 14,248,312</b>	

(1) From HJS Schedule B-2 Pre-Hearing A, 'Allocation of Costs to Water Rate Classes'.

(2) From HJS Schedule D-2 Pre-Hearing A, 'Fire Protection Accounts'.

**CERTIFICATION**

I hereby certify that on March 14, 2013, I sent a copy of the within to all parties set forth on the attached Service List by electronic mail and copies to Luly Massaro, Commission Clerk, by electronic mail and regular mail.

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