STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD

APPLICATION TO CHANGE RATES

FEBRUARY 4, 2015



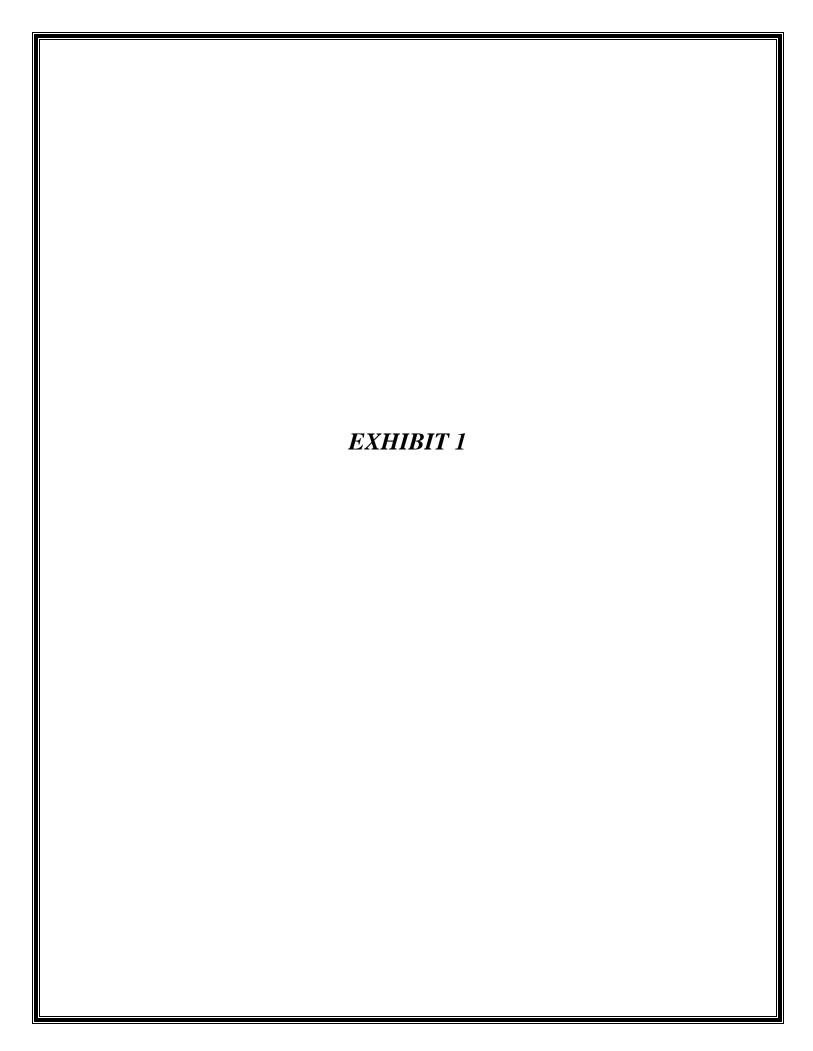
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD

DOCKET NO:

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- 4. Notice of Proposed General Rate Schedule Changes to Customers (pursuant to State of Rhode Island Public Utilities Commission Rules of Practice and Procedure, Rule 2.4).
- 5. Notice to City and Town Councils of Cities and Towns Serviced by Pawtucket Water Supply Board (pursuant to R.I.G.L. § 39-3-12.1).
- 6. Testimony of David G. Bebyn, C.P.A. and supporting schedules.
- 7. Testimony of Christopher P.N. Woodcock and supporting schedules.
- 8. Testimony of Robert E. Benson, C.P.A., supporting schedules and attestation of financial data.
- 9. Testimony of James L. DeCelles.
- 10. Appendix
 - A. Index (pursuant to State of Rhode Island Public Utilities Commission Rules of Practice and Procedure, Rule 2.10).
 - B. Current Tarriffs.
 - C. Proposed Tariffs.
 - D. Attachments for compliance with Rule 2.9 of the State of Rhode Island Public Utilities Commission Rules of Practice and Procedure. (Items 2.9(e), 2.9(f), 2.9(g), 2.9(i), 2.9(j), 2.9(k), 2.9(n)(1), and 2.9(n)(3).
 - E. Documentation Required by R.I.G.L. § 39-3-12.1.



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PAWTUCKET, RHODE ISLAND 02861
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BOSTON OFFICE: 171 MILK STREET SUITE 30 BOSTON, MA 02109 TEL. (617) 574-0054 FAX (617) 451-1914

February 4, 2015

Margaret E. Curran, Chairperson Rhode Island Public Utilities Commission 89 Jefferson Boulevard Warwick, RI 02888

Re: Pawtucket Water Supply Board, General Rate Filing

Dear Chairperson Curran:

RAYNHAM OFFICE:

90 NEW STATE HIGHWAY

RAYNHAM, MA 02109

TEL. (508) 822-2813

FAX (508) 822-2832

On behalf of the Pawtucket Water Supply Board, enclosed you will find revised rate schedules that the Pawtucket Water Supply Board proposes to place in effect in thirty (30) days. The Pawtucket Water Supply Board's filing in support of the revised rates includes pre-filed testimony from four witnesses, as well as supporting Schedules and Exhibits. Additionally, we have included all applicable information required by the Rhode Island Public Utilities Commission's Rules of Practice and Procedure, and statements conforming to the mandates of R.I.G.L. §39-3-12.1. Furthermore, the Pawtucket Water Supply Board, pursuant to R.I.G.L. §39-3-12.1, is providing a copy of all documents to the following communities:

- (1) The City of Central Falls;
- (2) The Town of Cumberland.

We have also included a copy of our proposed notice to be published in the Providence Journal. We would respectfully ask that your staff immediately review the proposed notice so that it might be published as prescribed by law.

The following individuals should receive all correspondence for any additional information to be provided by the Public Utilities Commission: James L. DeCelles, P.E., Chief Engineer, Pawtucket Water Supply Board, 85 Branch Street, Pawtucket, Rhode Island 02860 and Joseph A. Keough, Jr., Esquire, Keough & Sweeney, Ltd., 41 Mendon Avenue, Pawtucket, Rhode Island 02861.

Margaret E. Curran, Chairperson Rhode Island Public Utilities Commission February 4, 2015 Page 2

Please note that I will act as legal counsel for the Pawtucket Water Supply Board and will represent the Board in all rate filing matters concerning its rate application.

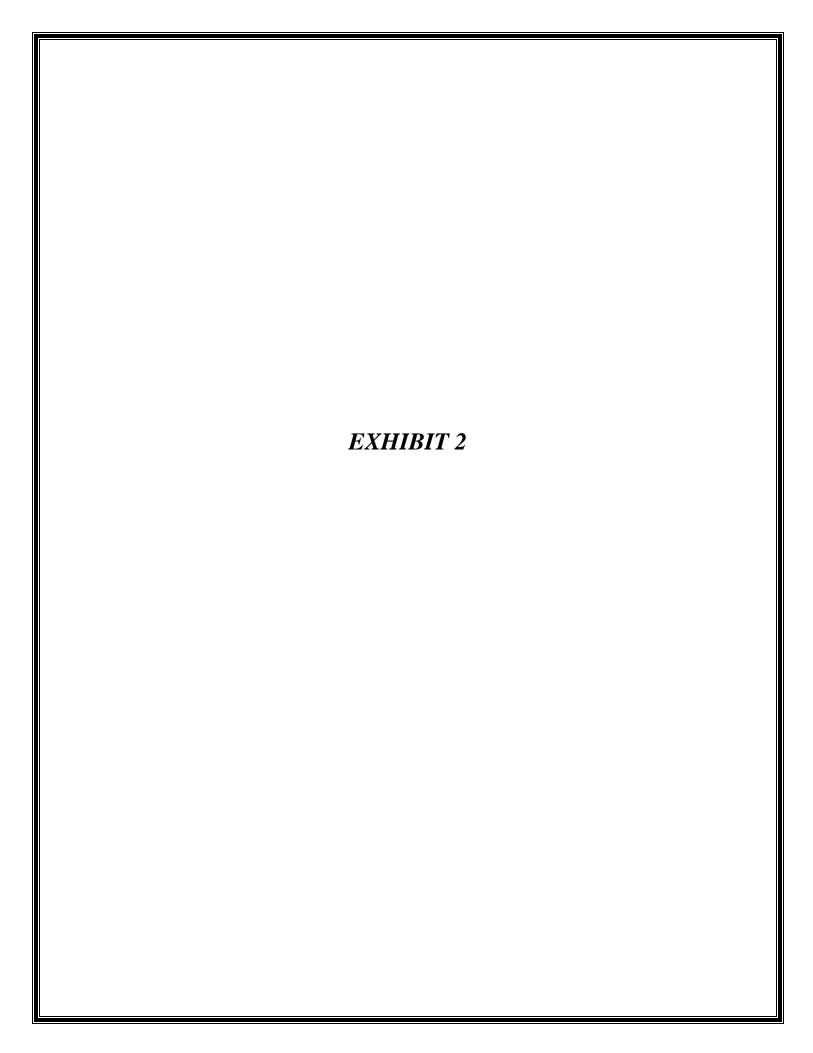
Thank you for your attention to these matters.

Sincerely,

Joseph A. Keough, Jr.

Legal Counsel

Pawtucket Water Supply Board



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD

DOCKET NO:

NOTICE OF PROPOSED CHANGES IN RATES

In accordance with Section 2.3A of the Rules of Practice and Procedure for the Public

Utilities Commission and R.I.G.L. §39-3-11, the Pawtucket Water Supply Board hereby gives notice

of its proposed changes in rates. Said changes are contained in the written testimony and exhibits

attached hereto and incorporated herein.

In its filing, the PWSB seeks to implement a multi-year rate plan through a two step

increase pursuant to R.I.G.L. § 39-15.1-4. In the first step of the increase, the PWSB's proposed

rates are designed to collect additional operating revenue in the amount of \$2,288,131 to support

total operating revenue requirements of \$20,577,182. The new rates supporting this increase are

proposed to become effective on March 6, 2015.

In the second step of the increase, proposed to take effect on July 1, 2016, the PWSB's

proposed rates are designed to collect additional operating revenue in the amount of \$1,736,208

to support total operating revenue requirements of \$22,313,390.

In the third step of the increase, proposed to take effect on July 1, 2017, the PWSB's

proposed rates are designed to collect additional operating revenue in the amount of \$674,498 to

support total operating revenue requirements of \$22,987,888.

Additionally, the Pawtucket Water Supply Board respectfully represents that:

(1)The Pawtucket Water Supply Board is a municipal board authorized by the City

- Charter of the City of Pawtucket, Rhode Island with its principal place of business at 85 Branch Street, Pawtucket, Rhode Island;
- (2) Correspondence should be addressed to James L. DeCelles, P.E., Chief Engineer, Pawtucket Water Supply Board, 85 Branch Street, Pawtucket, Rhode Island 02860 and to Joseph A. Keough, Jr., 41 Mendon Avenue, Pawtucket, Rhode Island 02861;
- (3) In accordance with the appropriate Rules and Regulations pursuant to R.I.G.L. §39-3-11, the accompanying documents contain data, information and testimony in support of said request;
- (4) Submitted heretofore are documents and statements in conformance with R.I.G.L. §39-3-12.1;
- (5) Attached hereto is information required by §1.5 and Part II of the Rules of Practice and Procedure for the Rhode Island Public Utilities Commission.

PAWTUCKET WATER SUPPLY BOARD By its attorney,

Joseph A. Keough, Jr.

KEOUGH & SWEENEY, LTD

41 Mendon Avenue

Pawtucket, RI 02861

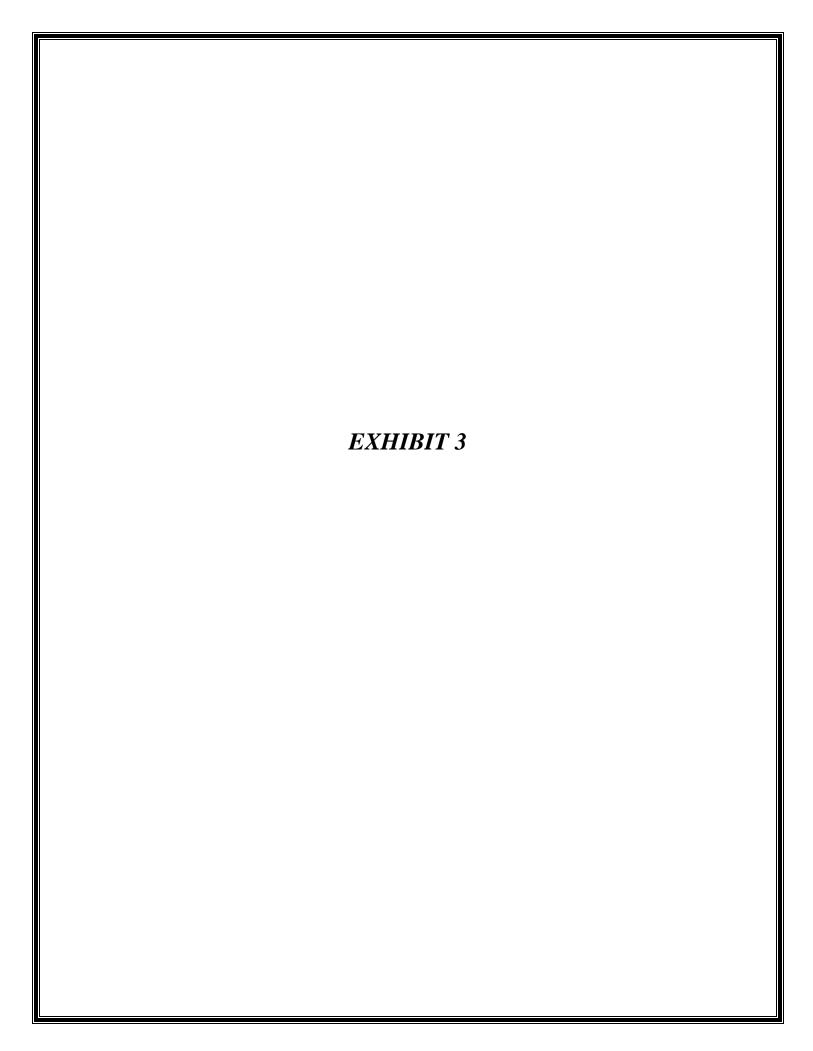
(401) 724-3600 (phone)

(401) 724-9909 (fax)

jkeoughjr@keoughsweeney.com

CERTIFICATION

I, the undersigned, hereby certify that a true copy of the within was delivered in hand to the Public Utilities Commission, 89 Jefferson Boulevard, RI 02888 and mailed to the Department of Attorney General, 150 South Main Street, Providence, RI 02903 via first class mail on the 4th day of February, 2015.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD APPLICATION TO CHANGE RATE SCHEDULES

DOCKET NO. 4550

NOTICE FILING AND CHANGE IN RATE SCHEDULES

On February 4, 2015, pursuant to Rhode Island General Law § 39-3-11 and Part II of the Rhode Island Public Utilities Commission's ("Commission") Rules of Practice and Procedure, the Pawtucket Water Supply Board ("PWSB") hereby gives notice that it has filed with the Commission an application to increase its rates.

In its filing, the PWSB seeks to implement a multi-year rate plan through a three step increase pursuant to R.I.G.L. § 39-15.1-4. In the first step of the increase, proposed to take effect on March 6, 2015, the PWSB's proposed rates are designed to collect additional operating revenue in the amount of \$2,288,131 to support total operating revenue requirements of \$20,577,182. The impact of this request for a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day) will result in an increase of \$41.16 per year, or 8.3%. The impact of the proposed rate increase on other retail customer classes is between 8.1% and 11.7%, wholesale customers 23.8% and Private Fire Service is from 6.1% to 8.3%. Municipal Fire Service is an increase of 100.2% per hydrant. For City of Pawtucket residents, the Fire Protection Surcharge will increase by \$30.84 per year.

In the second step of the increase, proposed to take effect on July 1, 2016, the PWSB's proposed rates are designed to collect additional operating revenue in the amount of \$1,736,208 to support total operating revenue requirements of \$22,313,390. The impact of this request will result in an across-the-board rate increase of approximately 8.4% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request will result in an increase of \$45.12 per year.

In the third step of the increase, proposed to take effect on July 1, 2017, the PWSB's proposed rates are designed to collect additional operating revenue in the amount of \$674,498 to support total operating revenue requirements of \$22,987,888. The impact of this request will result in an across-the-board rate increase of approximately 3.0% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request will result in an increase of \$17.64 per year.

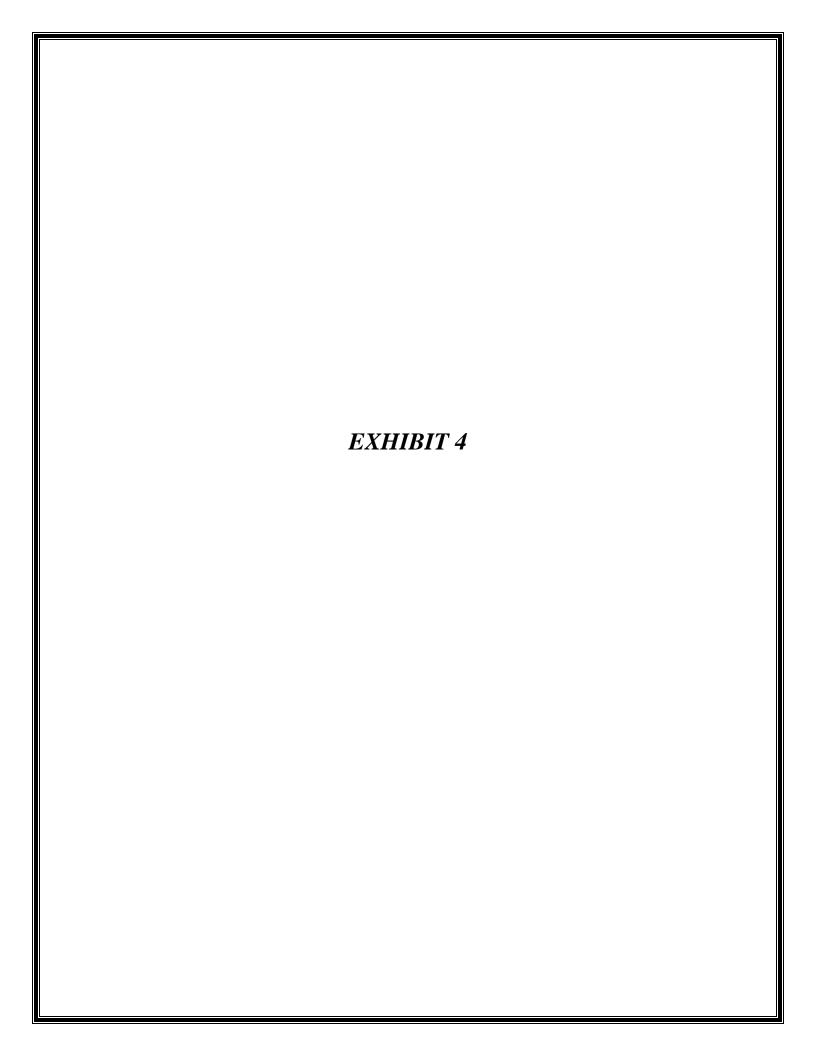
Please note that while the PWSB is requesting this revenue increase, the Commission, after full investigation and hearings, may order a different revenue requirement and rate.

While the new rates requested under the first step of this increase are proposed to become effective March 6, 2015, the Commission can suspend the rates up to eight months from the proposed

effective date. No rate change will take effect until the Commission has conducted a full investigation and hearing on the proposal. The Commission will publish a notice of the hearing dates when they are scheduled. Ratepayers may comment on the proposed rate increases at that time.

A copy of the application is on file for examination at the Pawtucket Water Supply Board's office and at the offices of the Public Utilities Commission, 89 Jefferson Boulevard, Warwick, Rhode Island. A copy of the filing was also provided to the Cities of Pawtucket and Central Falls, Rhode Island and the Town of Cumberland, Rhode Island. A copy was also provided to the Rhode Island Attorney General's Department, Consumer Division. Subscriber billing statements will contain notice of this filing. Some larger subscribers will receive notice in their monthly billing and others in their regular billing.

Pawtucket Water Supply Board 85 Branch Street, Pawtucket, RI 02860 http://www.pwsb.org



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD APPLICATION TO CHANGE RATE SCHEDULES

DOCKET NO. 4550

NOTICE TO CUSTOMERS OF THE PAWTUCKET WATER SUPPLY BOARD OF FILING AND CHANGE IN RATE SCHEDULES

On February 4, 2015, pursuant to Rhode Island General Law § 39-3-11 and Part II of the Rhode Island Public Utilities Commission's ("Commission") Rules of Practice and Procedure, the Pawtucket Water Supply Board ("PWSB") hereby gives notice that it has filed with the Commission an application to increase its rates.

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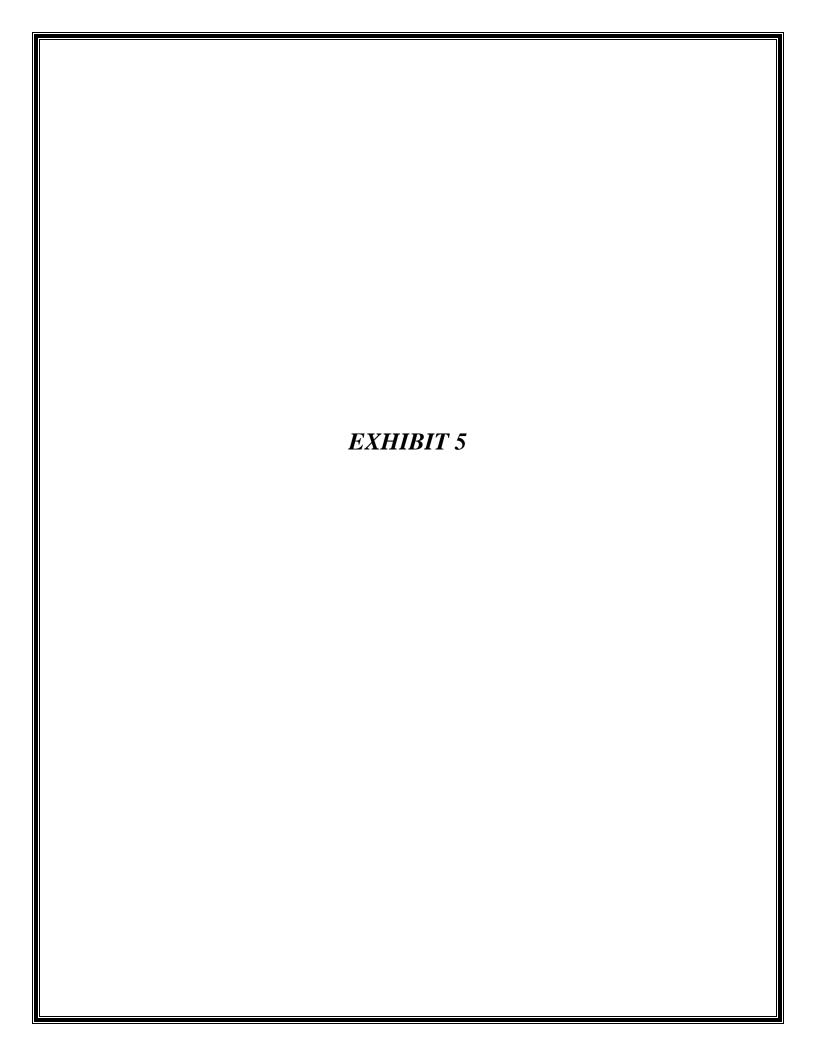
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Pawtucket Water Supply Board 85 Branch Street, Pawtucket, RI 02860 http://www.pwsb.org



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BOSTON OFFICE: 171 MILK STREET SUITE 30 BOSTON, MA 02109 TEL. (617) 574-0054 FAX (617) 451-1914

February 4, 2015

The Town of Cumberland Town Council c/o Town of Cumberland Clerk 45 Broad Street P.O. Box 7 Cumberland, RI 02864

RAYNHAM OFFICE:

90 NEW STATE HIGHWAY

RAYNHAM, MA 02109

TEL. (508) 822-2813

FAX (508) 822-2832

RE: Proposed Rate Increase/Pawtucket Water Supply Board

Honorable Council Members:

Please be advised that the Pawtucket Water Supply Board will be filing for rate changes with the Rhode Island Public Utilities Commission on February 4, 2015. Enclosed you will find a copy of the documents being filed.

Additionally, in conformance with RIGL §39-3-12.1, enclosed with the filing you will find copies of the Pawtucket Water Supply Board's compliance with the requirements of that statute.

Thank you for your attention to this these matters.

Sincerely,

Joseph A. Keough, Jr.

JAK:jak Enclosure

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February 4, 2015

The City Council City of Central Falls c/o Central Falls City Clerk 580 Broad Street Central Falls, RI 02863

RE: Proposed Rate Increase/Pawtucket Water Supply Board

Honorable Council Members:

Please be advised that the Pawtucket Water Supply Board will be filing for rate changes with the Rhode Island Public Utilities Commission on February 4, 2015. Enclosed you will find a copy of the documents being filed.

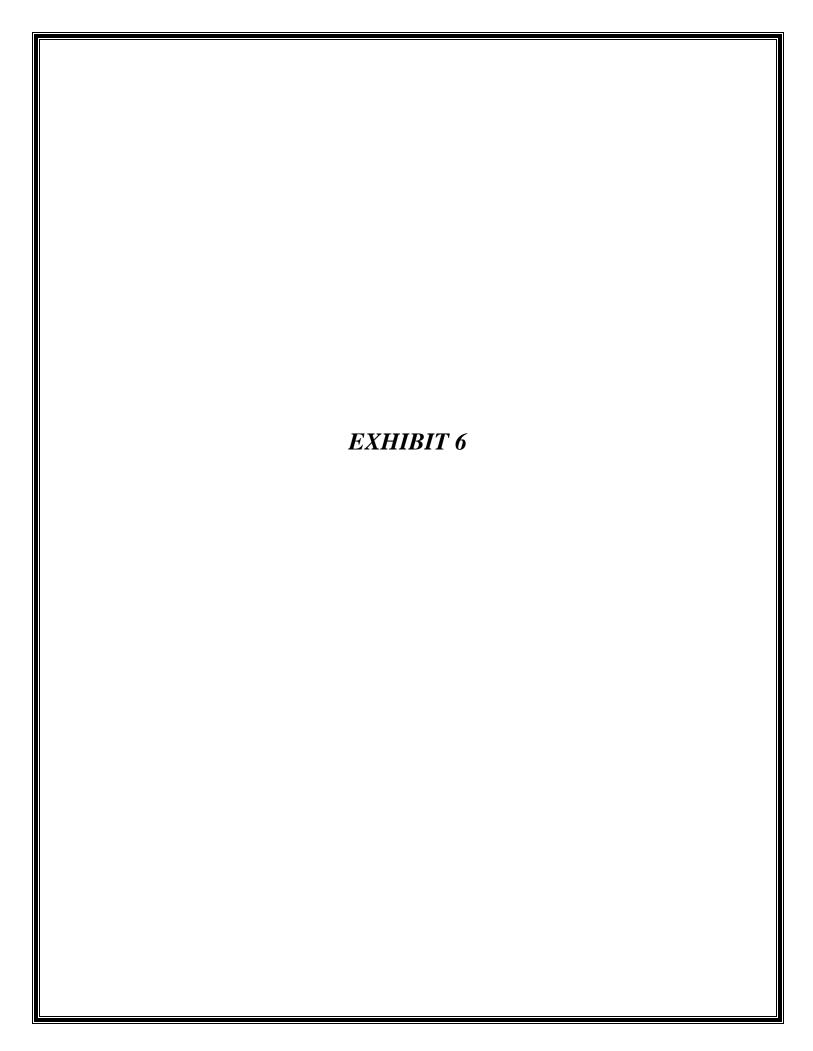
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Thank you for your attention to this these matters.

Sincerely,

Joseph A. Keough, Jr.

JAK:jak Enclosure



Prefiled Direct Testimony

Of

David G. Bebyn CPA

For

PAWTUCKET WATER SUPPLY BOARD

Docket #

January 2015

- 1 Q. Please state your name and business address for the record.
- 2 A. My name is David G. Bebyn CPA and my business address is 21 Dryden Lane,
- 3 Providence, Rhode Island 02904.

4

- 5 Q. By whom are you employed and in what capacity?
- 6 A. I am the Vice President of B&E Consulting LLC. (B&E). B&E is a CPA firm that
- 7 specializes in utility regulation, expert rate and accounting testimony, school budget reviews
- 8 and accounting services.

9

- 10 Q. Mr. Bebyn, have you testified as an expert accounting witness prior to this docket?
- 11 A. Yes. I have provided testimony on rate related matters before utility commissions in
- 12 Rhode Island and Connecticut. Regarding the Rhode Island Public Utilities Commission, I
- have prepared testimony and testified in the Pawtucket Water Supply Board's (PWSB) last
- 14 five rate filing Dockets #3378, #3497, #3674 #3945 & #4171 in support of the adjusted test
- year. I also prepared testimony in Interstate's general rate filing Docket #4373 in support of
- 16 the adjusted test year and rate design and on behalf of the Woonsocket Water Department's
- last two rate filing Dockets #3800 and #4320 in support of the adjusted test year and rate
- design. In addition to adjusted test year testimony, I have also prepared testimony on behalf
- of the Pascoag Utility District in Docket #4341 in support of the Rate Year and rate design.

20

- 21 Q. What is your educational background?
- 22 A. I received my Bachelors of Science Degree in Accounting (BSA) from Rhode Island
- 23 College and became a Certified Public Accountant in 2000 after passing the CPA exam.

24

- 25 Q. What is the purpose of your testimony?
- 26 A. B&E was engaged by PWSB to provide testimony in support of its rate request. My
- 27 testimony includes a presentation of the normalized adjusted test year (July 1, 2013 June 30,
- 28 2014).

29

- 30 Q. Does that conclude your introduction?
- 31 A. Yes.

1	TEST YEAR (June 30, 2014)
2	
3	Q. Mr. Bebyn, was the test year audited?
4	A. Yes. Pawtucket Water maintains its books and records on a fiscal year basis ending June
5	30 th of each year. The fiscal year ending June 30, 2014 was audited by the certified public
6	accounting firm LGC & D.
7	
8	Q. Please provide the Commission with the detailed steps you took to develop the test
9	year.
10	A. I obtained the detailed trial balances for June 30, 2014 for all water accounts. I reviewed
11	all the prior year-end audit adjustment balances to assure that any corresponding FY 2014
12	entries required were properly recorded. My analysis determined that the trial balances were
13	already adjusted for depreciation, principal paid, capital additions and additional payables.
14	The adjusted balances were used to prepare the Test Year used in this rate filling.
15	
16	Q. What adjustments did you make to convert the June 30, 2014 Generally Accepted
17	Accounting Principles (GAAP) basis financial statements to arrive at a normalized "rate
18	basis" test year?
19	A. I made fifteen adjustments to the audited test year prepared on a GAAP basis in order to
20	present the test year on a normalized "rate making basis" as follows:
21	
22	A. Adjusted the metered sales revenue to the rate allowed in the last rate filing calculated
23	with the maintained test year levels on residential, commercial and industrial
24	consumption. (See DGB-3 & DGB-3A).
25	B. Adjusted the sales for resale revenue to the rate allowed in the last rate filing calculated
26	with the maintained test year levels on sales for resale consumption. (See DGB-4).
27	C. The public fire service and private fire service count was adjusted to reflect the number
28	of services and hydrants at June 30, 2014. Next, I calculated the public fire service and
29	private fire service revenue amount to reflect the rate allowed in the last rate filing
30	(Docket 4171) and then revised in the Docket 4300 tariff filing which implemented a

- New Fire Protection Service Charge applicable to all customers who reside in the City of Pawtucket. (See DGB-5).
- D. Penalty revenue was set at the 4 year average to normalize the account to better reflect the normal level of revenue. The Service Installation was set at the 4 year average to
- 5 normalize the account to better reflect the normal level of revenue. The miscellaneous
- 6 revenue was set at the 4 year average to normalize the account to better reflect the
- 7 normal level of revenue. This 4 year average did however remove non-recurring
- 8 miscellaneous revenue from FY 2012 before making the 4 year average calculation.
- The \$256,529 of miscellaneous revenue in FY 2012 represents expenditures reversed
- from Department of Transportation fees previously accrued as part of a prior year audit.
- 11 (See DGB-6)
- E. This is a net adjustment. The customer service count was adjusted to reflect the number
- of services at June 30, 2014. Next, I calculated the customer service revenue amount to
- reflect the rate allowed in the last rate filing. (See DGB-7).
- F. Removed interest income earned on monies held in the restricted accounts required by
- the Rhode Island Public Utilities Commission (RIPUC) and Rhode Island Clean Water
- Finance Agency (RICWFA). The restricted accounts required by the RIPUC cover IFR,
- Debt service and O&M reserve reserve.
- G. Grant revenue is related to grant mandated expenditures and is not available to pay for
- 20 normal operations. Therefore, I have removed all of the grant revenues from the
- GAAP basis financial statements. Since the grant revenues were earmarked for capital
- purchases, the unadjusted test year did not include any expenses paid for by these
- 23 grants.
- 24 H. Adjusted the state surcharge revenue levels to reflect test year consumption per DGB-3.
- The small meter size consumption was reduced to reflect elderly consumption exempt
- 26 from the state surcharge (See DGB-8).
- I. Remove non-recurring expenses. The \$8 adjustment to remove lab testing expense was
- due to one-time expenditure.
- J. Added the capitalized labor for T&D, engineering and Meter departments to the test
- year, once again because PWSB is regulated on a cash basis.

- 1 K. Removed all depreciation expense from the test year because PWSB is regulated on a cash basis.
- L. Removed all amortization expense from the test year because PWSB is regulated on acash basis.
- M. Increased the IFR expenditure to reflect the level granted and require to be restricted in the last rate filing. This adjusted balance includes road surface restoration expenditures which I moved from T&D expenses to this account. Capitalized labor in the last filing was included in base salaries. Engineering salary for Project Manager was already charged to this account.
- N. Increased the bond and capitalized lease interest expenditure (net of expenditures already listed in and administration section) to reflect the level granted and required to be restricted in the last rate filing docket #4171. (See DGB-9).
- O. Added back to the test year bond and capitalized lease principal payments made in the test year. (See DGB-9).

16 Q. Mr. Bebyn why did you not average retail consumption in order to normalize the

17 test year retail revenue?

15

24

- 18 A. My review of retail consumption on schedule DGB-3A demonstrates that there appears to
- be clear average downward trend for all retail consumption while there was some growth in
- 20 the small and medium meters for commercial accounts. Upon further review, when looking at
- 21 the total retail consumption it appears to have leveled off in the past two years. Given that the
- 22 total retail consumption for FY 2013 and FY 2014 are very close, the Test Year consumption
- 23 was left at the FY 2014 levels.

25 Q. Mr. Bebyn why did you not average sales for resale consumption in order to

26 normalize the test year sales for resale revenue?

- 27 A. A review of sales for resale consumption demonstrates that for the past three years there
- is no clear trend, either upward or downward for sales for resale consumption. These sales
- reflect the Town of Cumberland's water purchases which they purchase to supplement their
- 30 water production. Upward spikes in consumption may not reflect water demand to cover

- 1 increase consumption from Cumberland ratepayers to the Cumberland Water Department.
- 2 There have been times (such as FY 2010 and FY 2011) where Cumberland increased it's
- 3 consumption to cover drops in it's own production due to factors such as low reservoir levels,
- 4 rehabilitation of it production facility or declines in its own sales. Given that water
- 5 consumption for Cumberland has had a major drop from FY 2010 and FY 2011, I believe that
- 6 averaging this consumption would overstate the test year level.

7

- 8 Q. Mr. Bebyn, in your professional opinion does your adjusted test year present a
- 9 proper normalized test year?
- 10 A. Yes, I believe that the adjusted, normalized test year that I have prepared for this filing
- 11 (DGB-1) fairly presents the operations of PWSB in a normal year on a ratemaking basis at
- 12 currently approved rates.

13

- 14 Q. Did you complete any other reviews to prepare your test year adjustments?
- 15 A. Yes, I did. I prepared a four-year analysis of the actual (audited) revenue and expenses
- for the years 2011, 2012, 2013 & 2014 (See DGB-2). Major variances were investigated to
- determine if an adjustment was needed. If so, I discussed these items with Mr. Benson and
- 18 Mr. Woodcock to decide if it required a test year or rate year adjustment.

19

- 20 Q. Does that conclude your testimony?
- 21 A. Yes.

	BUDGET ACCOUNT DESCRIPTION	т	EST YEAR 6/30/14		EST YEAR USTMENTS	ADJUSTED TEST YEAR	
REVI	ENUE	-				 	······································
	Meter Sales	\$	12,921,625	(A)	(103,654)	\$	12,817,971
	Sales for Resale		721,359	(B)	(79,433)	 	641,927
	Public Fire Protection		678,937	(C)	370		679,307
	Private Fire Protection		650,411	(C)	3,714		654,125
	Penalties Water Account		326,339	(D)	(41,997)	 	284,343
	Service Installation & Service Fees		60,512	(D)	17,727		78,239
	Other Financing		0		· · · · · · · · · · · · · · · · · · ·		0
	Customer Service Charge		3,038,161	(E)	(26,252)		3,011,910
	Misc. Revenue		233,806	(D)	(14,287)		219,519
	Non-Operating Rental Income		27,450		······		27,450
	Interest Income		813				813
	Interest Inc,- Restricted		326,041	(F)	(326,041)		-
	Grant Revenue		54,636	(G)	(54,636)		-
	State Surcharge .01/100 Gallons		46,679	(H)	1,602		48,282
	Earth Tech Reimb Revenue		-				<u> </u>
	TOTAL REVENUE	\$	19,086,771		\$ (622,885)	\$	18,463,886

BUDGET ACCOUNT DESCRIPTION	TEST YEAR 6/30/14	TEST YEAR ADJUSTMENTS	ADJUSTED
EXPENSES	0/30/14	ADJUSTMENTS	TEST YEAR
Administrative Expenses			***************************************
Salaries & Wages - (601)	\$ 656,397	\$ -	\$ 656,397
Salaries & Wages - Payroll Taxes	46,352	Φ	\$ 656,397 46,352
Employee Pensions & Benefits (604)	428,079	ter	428,079
Materials and Supplies (Account 620)	53,171		·
Contractual Services - Legal (Account 633)	188,115		53,171 188,115
Contractual Services - Mgt. Fees (634) City Chg	275,788		275,788
Contractual Services - Other (Account 635)	11,188		11,188
Rental of Equipment (Account 642)	3,455	-	3,455
Transportation Expenses (Account 650)	7,043	48	7,043
Insurance - General Liability (Account 657)	151,690		151,690
Insurance - Worker's Compensation (658)	13,792	######################################	13,792
Insurance - Other (Account 659)	13,772	9	13,192
Regulatory Com Expense - Other (667)	94,971		94,971
Reg Com Exp - Amort of Rate Case Exp (666)	74,571		94,971
Miscellaneous Expense (Account 675)	28,117	***	28,117
Education Training	4,250		4,250
Maint of Misc Plant	48,584		48,584
Other Utilities	139,353		139,353
Printing	107,000		137,333
Postage	78		78
Credit Card Fees	22,812	34	22,812
Total Administrative Expenses	2,173,233		2,173,233
Customer Account Expenses			
Salaries & Wages - [customer service] (601)	100 772		
Salaries & Wages - [customer service] (601)	192,753	~ (1)	192,753
Salaries & Wages - Payroll Taxes - [Customer Service]	252,127	(J) -	252,127
Salaries & Wages - Payroll Taxes - [Meter]	14,856		14,856
Employee Pensions & Benefits - [Cust. Srvc.] (604)	23,110	**	23,110
Employee Pensions & Benefits - [Meter] (604)	68,892		68,892
Materials and Supplies - [Cust. Srvc.] (Account 620)	156,109 980		156,109
Materials and Supplies - [Meter] (Account 620)	3,360		980
Contractual Services - Other - [Cust. Srvc.] (Account 635)	34,898	-	3,360
Rental of Equipment (Account 642)		46	34,898
Workers Compensation	1,931		1,931
Transportation Expenses - [Cust srvc.] (Account 650)	12,517		12,517
Transportation Expenses - [Meter] (Account 650)	763	**	763
Bad Debt Expense (Account 670)	11,117	=1	11,117
Miscellaneous Expense - [Cust. Srvc.] (Account 675)	1,710		1,710
Miscellaneous Expense - [Meter] (Account 675)	238		238
Education Training - [Cust. Srvc.]	686	***************************************	686
Education Training - [Meter]	722	**	-
Repairs & Maintenance - general	732		732
Repairs & Maintenance - general Repairs & Maintenance - meters	*		-
Other Utilities - [Cust. Srvc.]	2 507		
Other Utilities - [Cust. Sive.] Other Utilities - [Meter]	2,586	the control of the second of t	2,586
Printing - [Cust. Srvc.]	3,028		3,028
Printing - [Cust. Srvc.] Printing - [Meter]	39,768	Ca	39,768
Postage[Cust. Srvc.]	902		902
rostage[Cust. Sive.] Fotal Customer Account Expenses	110,011		110,011
orar Customer Account Expenses	933,072		933,072

Salaries & Wages - (601) 126,626 S - \$ 126,626 Salaries & Wages - (901) 126,626 S - \$ 126,626 Salaries & Wages - (901) 126,626 S - \$ 126,626 Salaries & Wages - Payvoll Taxes 9,327 - 9,327 Salaries & Wages - Payvoll Taxes 9,327 - 9,327 Salaries & Wages - Payvoll Taxes 9,327 - 9,327 Salaries & Wages - Payvoll Taxes 9,2006 - 92,006 Salaries & Wages - Payvoll Taxes 9,327 - 3,939 Salaries & Wages - Payvoll Taxes Salaries & Wages - Payvoll Taxes 1,261,203 Salaries & Wages - Payvoll Taxes - (1604) Salaries & Wages - Payvoll Taxes -	BUDGET ACCOUNT DESCRIPTION	TEST YEAR 6/30/14	TEST YEAR ADJUSTMENTS	ADJUSTED TEST YEAR
Salaries & Wages - Payroll Taxes	Source of Supply Expenses			
Salaries & Wages - Payroll Taxes 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,327 9,3206		126 626	· ·	\$ 126.626
Employee Pensions & Benefits (604)			Ψ -	
Purchased Power (Account 615) Materials and Supplies (Account 620) Materials and Supplies (Account 620) Sental of Equipment (Account 642) Transportation Expenses (Account 658) Miscellaneous Expense (Account 658) Miscellaneous Expense (Account 675) Miscellaneous Expense Miscellaneous Expense Miscellaneous Expenses Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Expenses Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Expenses Miscellaneous Miscellaneous Miscellaneous Miscellaneous Miscellaneous Expenses Miscellaneous Expense (Account 679) Miscellaneous Expense (Account 67)		·
Materials and Supplies (Account 620)				· · · · · · · · · · · · · · · · · · ·
Rental of Equipment (Account 642) Transportation Expenses (Account 650) Insurance - Worker's Compensation (658) Aight Security Service Security Service Final Miscellaneous Expense (Account 675) Age of the Worker's Compensation (658) Aight Security Service Final Miscellaneous Expense (Account 675) Age of the Worker's Compensation (658) Age of the Worker's Compensation (659) Age of the Worker's Compensation				
Transportation Expenses (Account 650) Insurance - Worker's Compensation (658) Miscellaneous Expense (Account 675) Security Service Education Training Gaze Amint of Misc Plant Amint of Misc Plant Charles (Account 675) Amint of Misc Plant Amint of Misc Plant Charles (Account 675) Amint of Misc Plant Amint of Misc Plant Charles (Account 675) Amint of Misc Plant Amint				333
Insurance - Worker's Compensation (658) 3,959 - 3,959 Miscellaneous Expense (Account 675) 449 - 449 - 449 Security Service				3 661
Miscellaneous Expense (Account 675) 49			****	
Security Service				
Education Training				· · · · · · · · · · · · · · · · · · ·
Maint of Misc Plant Lab Testing Other Utilities 3,990 - 3,990 - 3,990 Total Source of Supply Expenses 438,872 - 438,872 Purification Expenses Purchased Power (Account 615) Maint of Collection Reservoirs Maint of Misc Plant Op & Maint DBO Other Utilities Purification Expenses Purchased Power (Account 615) Maint of Collection Reservoirs Maint of Misc Plant Op & Maint DBO Other Utilities Total Purification Expenses Salaries & Wages - (601) Salaries & Wages - (601) Salaries & Wages - (601) Salaries & Wages - Payroll Taxes - Salaries & Wages - Payroll Taxes - Employee Pensions & Benefits - (604) Salaries & Wages - Police Details Employee Pensions & Benefits - (604) Materials and Supplies - (Account 620) Materials and Supplies - (Account 642) Rental of Equipment (Account 642) Transportation Expenses - (Account 642) Transportation Expenses - (Account 640) More Total Purification Expenses - (Account 640) More Total Purification Expenses - (Account 640) More Total Purification Expenses - (Account 640) Materials and Supplies - (Engineering) (Account 640) Transportation Expenses - (Engineering) (Account 640) More Total Purification Expenses - (Account 640) More Supplies - (Account 641) More Total Purification Expenses - (Account 642) More Total Purification Expenses - (Account 642) More Total Purification Expenses - (Account 640) More Supplies - (Account 641) More Total Purification Expenses - (Account 642) More Total Purification Expenses - (Account 640) More Total Pu				
Lab Testing			•	
Other Utilities	Lab Testing	70,700		70,700
Total Source of Supply Expenses		3,990		3 990
Purification Expenses	Total Source of Supply Expenses		-	
Purchased Power (Account 615) 776,713 776,713 Naint of Collection Reservoirs - - - -				-
Maint of Collection Reservoirs				-
Maint of Misc Plant		776,713		776,713
Op & Maint DBO Other Utilities		-	-	_
Other Utilities		-	•	-
Transmission & Distribution Expenses 2,628,473 - 2,628,474 - 2,6		1,851,761	-	1,851,761
Transmission & Distribution Expenses Salaries & Wages - (601) 620,904 (J) 306,882 927,786 Salaries & Wages - [Engineering] (601) 159,347 (J) 213,813 373,160 Salaries & Wages - Payroll Taxes - 71,111 - 71,111 Salaries & Wages - Payroll Taxes - 71,111 - 71,111 Salaries & Wages - Police Details 86,272 - 86,272 Employee Pensions & Benefits - (604) 399,728 - 399,728 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Wages - (Account 620) 122,039 - 122,039 Salaries & Salaries & Wages - Police Details 86,272 - 86,272 Salaries & Sala		-		-
Salaries & Wages - (601) 620,904 (J) 306,882 927,786 Salaries & Wages - [Engineering] 159,347 (J) 213,813 373,160 Salaries & Wages - Payroll Taxes - [Engineering] 71,111 - 71,111 Salaries & Wages - Payroll Taxes - [Engineering] 27,444 - 27,444 Salaries & Wages - Police Details 86,272 - 86,272 Employee Pensions & Benefits - (604) 399,728 - 399,728 Employee Pensions & Benefits - [Engineering] (604) 122,039 - 122,039 Materials and Supplies - (Account 620) 55,068 - 55,068 Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - (Engineering] 3,826 - 8,826 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] 667 - 495 Education Training 4,444	Total Purification Expenses	2,628,473		2,628,473
Salaries & Wages - (601) 620,904 (J) 306,882 927,786 Salaries & Wages - [Engineering] 159,347 (J) 213,813 373,160 Salaries & Wages - Payroll Taxes - [Engineering] 71,111 - 71,111 Salaries & Wages - Payroll Taxes - [Engineering] 27,444 - 27,444 Salaries & Wages - Police Details 86,272 - 86,272 Employee Pensions & Benefits - (604) 399,728 - 399,728 Employee Pensions & Benefits - [Engineering] (604) 122,039 - 122,039 Materials and Supplies - (Account 620) 55,068 - 55,068 Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - (Engineering] 3,826 - 8,826 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] 667 - 495 Education Training 4,444	Transposition 9 District 11 E			
Salaries & Wages - [Engineering] (601) 159,347 (J) 213,813 373,160 Salaries & Wages - Payroll Taxes - 71,111 - 7,1111 Salaries & Wages - Payroll Taxes - [Engineering] 27,444 - 27,444 Salaries & Wages - Police Details 86,272 - 86,272 Employee Pensions & Benefits - (604) 399,728 - 399,728 Employee Pensions & Benefits - [Engineering] (604) 122,039 - 122,039 Materials and Supplies - (Account 620) 55,068 - 55,068 Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 Workers Compensation - [Engineering] 8,826 - 8,826 Workers Compensation - [Engineering] 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - fire services 667 Repairs & Maintenance - services 667				
Salaries & Wages - Payroll Taxes - 71,111 - 71,111 Salaries & Wages - Police Details 86,272 - 86,272 Employee Pensions & Benefits - (604) 399,728 - 399,728 Employee Pensions & Benefits - [Engineering] (604) 122,039 - 122,039 Materials and Supplies - (Account 620) 55,068 - 55,068 Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering] (Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - g				
Salaries & Wages - Payroll Taxes - [Engineering] 27,444 - 27,444 Salaries & Wages - Police Details 86,272 - 86,272 Employee Pensions & Benefits - (604) 399,728 - 399,728 Employee Pensions & Benefits - [Engineering] (604) 122,039 - 122,039 Materials and Supplies - (Account 620) 55,068 - 55,068 Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering] (Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] 4,444 - 4,444 Education Training - [Engineering] 667 - 667			(J) 213,813	· · · · · · · · · · · · · · · · · · ·
Salaries & Wages - Police Details 86,272 - 86,272 Employee Pensions & Benefits - (604) 399,728 - 399,728 Employee Pensions & Benefits - [Engineering] (604) 122,039 - 122,039 Materials and Supplies - (Account 620) 55,068 - 55,068 Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering] (Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - -				
Employee Pensions & Benefits - (604) Employee Pensions & Benefits - [Engineering] (604) Employee Pensions & Benefits - [Engineering] (604) Materials and Supplies - (Account 620) Materials and Supplies - [Engineering] (Account 620) Ental of Equipment (Account 642) Ental of Equipment - [Engineering] (Account 642) Transportation Expenses - (Account 650) Transportation Expenses - [Engineering](Account 650) Workers Compensation Workers Compensation - [Engineering] Workers Compensation - [Engineering] Miscellaneous Expense - (Account 675) Miscellaneous Expense - [Engineering] Education Training Education Training Education Training - [Engineering] Education T			w	·
Employee Pensions & Benefits - [Engineering] (604) Materials and Supplies - (Account 620) Materials and Supplies - [Engineering] (Account 620) Rental of Equipment (Account 642) Rental of Equipment - [Engineering] (Account 642) Transportation Expenses - (Account 650) Transportation Expenses - [Engineering] (Account 650) Workers Compensation Workers Compensation - [Engineering] Workers Compensation - [Engineering] Miscellaneous Expense - (Account 675) Education Training Education Training Engineering] Account 675) Education Training - [Engineering] Education Training - [Engineering] Engineering Account 675 Agairs & Maintenance - general Repairs & Maintenance - transmission/dist Repairs & Maintenance - fire services Repairs & Maintenance - services Repairs & Maintenance - services Repairs & Maintenance - services Account 675 Balance 11,225 - 12,959 - 2,959			-	* ************************************
Materials and Supplies - (Account 620) 55,068 - 55,068 Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering] (Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - fire services - - - Repairs & Maintenance - services - - - Repairs & Maintenance - services - - -			u	·
Materials and Supplies - [Engineering] (Account 620) 11,225 - 11,225 Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering] (Account 650) 8,826 - 8,826 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - fire services - - - Repairs & Maintenance - services - -			-	
Rental of Equipment (Account 642) 11,734 - 11,734 Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering] (Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training - [Engineering] 667 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - fire services - - - Repairs & Maintenance - services - - - - <td>Materials and Supplies - (Account 620)</td> <td>***************************************</td> <td>-</td> <td>***************************************</td>	Materials and Supplies - (Account 620)	***************************************	-	***************************************
Rental of Equipment - [Engineering] (Account 642) 2,959 - 2,959 Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering](Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist Repairs & Maintenance - services	Rental of Equipment (Account 642)			
Transportation Expenses - (Account 650) 79,571 - 79,571 Transportation Expenses - [Engineering](Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - fire services - - - Repairs & Maintenance - fire services - - - Repairs & Maintenance - servi			-	
Transportation Expenses - [Engineering](Account 650) 8,826 - 8,826 Workers Compensation 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist - - - Repairs & Maintenance - fire services - - - Repairs & Maintenance - services - <td< td=""><td>Transportation Expenses (Account 650)</td><td></td><td></td><td></td></td<>	Transportation Expenses (Account 650)			
Workers Compensation 74,692 74,692 Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist - - - Repairs & Maintenance - fire services - - - Repairs & Maintenance - services - - - Repairs & Maintenance - services - - - Repairs & Maintenance - services - - -	Transportation Expenses [Engineering](Agazunt 650)		-	
Workers Compensation - [Engineering] 16,100 16,100 Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist - - - Repairs & Maintenance - fire services - - - Repairs & Maintenance - services 4,268 - 4,268	Workers Compensation		-	
Miscellaneous Expense - (Account 675) 3,377 - 3,377 Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist 1,432 - 1,432 Repairs & Maintenance - fire services 2,426 - 4,268 Repairs & Maintenance - services 4,268 - 4,268		***************************************		
Miscellaneous Expense - [Engineering] (Account 675) 495 - 495 Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist - - - Repairs & Maintenance - fire services - - - Repairs & Maintenance - services 4,268 - 4,268	Miscellaneous Expense (Account 675)			
Education Training 4,444 - 4,444 Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist - - - Repairs & Maintenance - fire services - - - Repairs & Maintenance - services 4,268 - 4,268	Miscellaneous Expense - [Finaineerinal (Account 675)	·····	•	
Education Training - [Engineering] 667 - 667 Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist			*	
Repairs & Maintenance - general 1,432 - 1,432 Repairs & Maintenance - transmission/dist			-	· · · · · · · · · · · · · · · · · · ·
Repairs & Maintenance - transmission/dist Repairs & Maintenance - fire services Repairs & Maintenance - services 4,268 4 268			•	·
Repairs & Maintenance - fire services Repairs & Maintenance - services		1,432		1,432
Repairs & Maintenance - services 4,268 - 4,268		-	-	-
		1 260		4000
	Repairs & Maintenance - Hydrants	4,200	**	4,268

BUDGET ACCOUNT DESCRIPTION	TEST YEAR 6/30/14		EST YEAR USTMENTS	ADJUSTED TEST YEAR
Transmission & Distribution Expenses (Continued)				
Road surface restoration	7,632	(M)	(7,632)	00-00-00-00-00-00-00-00-00-00-00-00-00-
Repairs & Maintenance - general			-	
Other Utilities	36,849			36,849
Other Utilities - [Engineering]	3,525	**************************************	***	3,525
Lab Testing	8	(1)	(8)	**
Printing	w		-	**
Postage[Engineering]	**			
Total Transmission & Distribution Expenses	1,809,719		513,056	2,322,774
Other Miscellaneous Expenses	272			
Depreciation expense	2,640,906	(K)	(2,640,906)	**
Amortization	67,769	(L)	(67,769)	
Property taxes	921,828		- (0,,,03)	921,828
Total Other Miscellaneous Expenses	3,630,503		(2,708,675)	921,828
Restricted Accounts - Debt Service		************		**
Bond Debt interest	3,466,489	(N)	(200.162)	7 767 777
Lease interest	3,400,469	(N)	(209,162)	3,257,327
Bond principal		$\frac{(N)}{(O)}$	4,152,527	4 150 507
Lease principal		(O)	4,132,321	4,152,527
Trustee Fees	386,695	(0)		386,695
Total Restricted Accounts - Debt Service	3,853,184		3,943,365	7,796,549
Production I. I.				
Restricted Accounts				
Grant Expenditures - Consulting			-	
IFR Expenditures		(M)	2,500,000	2,500,000
RIWRB Grant - Land Acquisition	***		-	-
Earth Tech Reimb Consulting Expenditures			-	
Total Restricted Accounts	***	***************************************	2,500,000	2,500,000
TOTAL EXPENSES	\$ 15,467,056		\$ 4,247,747	\$ 19,714,802
NET INCOME/(LOSS)	\$ 3,619,716		\$ (4,870,632)	\$ (1,250,916

- (A) = Normalize Metered Sales (SEE DGB-3 & DGB-3A)
- (B) = Normalize Sales for Resale (SEE DGB-4)
- (C) = Normalize Fire Service (SEE DGB-5)
- (D) = Normalize Service Installations & Misc revenue (SEE DGB-6)
- (E) = Normalize Customer Charges (SEE DGB-7)
- (F) = Remove interest income on restricted accounts
- (G) = Remove Grant revenue and expenditures
- (H) = Normalize State Surcharge Revenue (SEE DGB-8)
- (I) = Remove non-recurring expenses
- (J) = Added the capitalized labor to the test year
- (K) = Remove Depreciation
- (L) = Removed all amortization expense
- (M) = Increased the IFR expenditure to reflect the level granted in Docket 4171
- (N) = Adjusted the Debt Service Interest expense level to reflect the amount granted in docket 4171 (SEE DGB-9)
- (O) = Added back to the test year bond and capitalized lease principal

FOUR YEARS OF FISCAL YEAR ACTUAL REVENUE & EXPENSES PAWTUCKET WATER SUPPLY BOARD

	FY 2011	FY 2012	FY 2013	FY 2014
BUDGET ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ACTUAL
DESCRIPTION	EXPENSES	EXPENSES	EXPENSES	EXPENSES
REVENUE				
Meter Sales	\$ 12,398,515	\$ 13,285,513	\$ 12,602,023	\$ 12,921,625
Sales for Resale	1,156,337	533,666	536,914	721,359
Public Fire Protection	665,356	672,551	685,764	678,937
Private Fire Protection	517,501	618,041	685,471	650,411
Penalties Water Account	164,650	326,610	319,770	326,339
Service Installation & Service Fees	120,441	44,928	87,074	60,512
Other Financing	0	_	(0)	0
Customer Service Charge	1,779,898	3,053,959	3,042,130	3,038,161
Misc. Revenue	150,411	543,036	207,353	233,806
Non-Operating Rental Income	23,953	27,850	31,392	27,450
Interest Income	7,636	1,401	883	813
Interest Inc,- Restricted	216,702	219,752	256,823	326,041
Grant Revenue	232	83,916	51,751	54,636
State Surcharge .01/100 Gallons	45,065	48,313	47,159	46,679
Earth Tech Reimb Revenue	-	-	·	,
TOTAL DESCRIPTION	0 1500000	6		
TOTAL REVENUE	\$ 17,246,696	\$ 19,459,536	\$ 18,554,509	\$ 19,086,771

FOUR YEARS OF FISCAL YEAR ACTUAL REVENUE & EXPENSES PAWTUCKET WATER SUPPLY BOARD

	TAVIONET	FY 2011	FY 2012	FY 2013	FY 2014
		ACTUAL	ACTUAL	ACTUAL	ACTUAL
	BUDGET ACCOUNT DESCRIPTION	EXPENSES	EXPENSES	EXPENSES	EXPENSES
L	BUDGET ACCOUNT DESCRIPTION	EALEMSES	EATENSES	EATENSES	EAT EIGES
FXP	ENSES				
	nistrative Expenses				
7141111	Salaries & Wages - (601)	\$ 676,383	\$ 774,944	\$ 515,793	\$ 656,397
	Salaries & Wages - Payroll Taxes	50,686	57,880	41,823	46,352
	Employee Pensions & Benefits (604)	721,790	554,288	482,928	428,079
	Materials and Supplies (Account 620)	71,723	27,456	46,401	53,171
	Contractual Services - Legal (Account 633)	136,464	195,729	204,905	188,115
	Contractual Services - Mgt. Fees (634) City Chg	216,111	250,622	253,929	275,788
	Contractual Services - Other (Account 635)	47,032	42,922	20,883	11,188
	Rental of Equipment (Account 642)	5,481	2,929	3,274	3,455
	Transportation Expenses (Account 650)	34,521	7,427	10,089	7,043
	Insurance - General Liability (Account 657)	142,778	145,107	156,151	151,690
	Insurance - Worker's Compensation (658)	22,518	24,877	18,596	13,792
	Insurance - Other (Account 659)	*		•	
	Regulatory Com Expense - Other (667)	44,721	57,905	54,061	94,971
	Reg Com Exp - Amort of Rate Case Exp (666)	99,196	119,207	-	-
	Miscellaneous Expense (Account 675)	(1,422)	20,109	28,165	28,117
	Education Training	16,622	9,816	3,341	4,250
	Maint of Misc Plant	37,531	47,996	52,197	48,584
	Other Utilities	123,445	122,556	124,797	139,353
	Printing	5,627	11,349	1,196	-
	Postage	(380)	6,499	168	78
	Credit Card Fees	-		10,364	22,812
Tota	l Administrative Expenses	2,450,828	2,479,618	2,029,061	2,173,233
	•				
Cust	omer Account Expenses				
	Salaries & Wages - [customer service] (601)	186,745	199,169	179,046	192,753
	Salaries & Wages -[meter] (601)	291,610	310,912	239,814	252,127
	Salaries & Wages - Payroll Taxes - [Customer Serv	14,233	14,538	13,806	14,856
	Salaries & Wages - Payroll Taxes - [Meter]	27,475	26,166	23,983	23,110
	Employee Pensions & Benefits - [Cust. Srvc.] (604)	72,780	78,418	64,808	68,892
	Employee Pensions & Benefits - [Meter] (604)	146,674	151,508	148,389	156,109
	Materials and Supplies - [Cust. Srvc.] (Account 620	2,398	1,582	146	980
	Materials and Supplies - [Meter] (Account 620)	5,237	5,033	1,692	3,360
	Contractual Services - Other - [Cust. Srvc.] (Account	***************************************	37,586	46,031	34,898
	Rental of Equipment (Account 642)	498	2,395	1,757	1,931
	Workers Compensation	22,505	22,153	17,079	12,517
	Transportation Expenses - [Cust srvc.] (Account 65		275	499	763
	Transportation Expenses - [Meter] (Account 650)	14,815	14,940	12,908	11,117
	Bad Debt Expense (Account 670)	(15,670)			1,710
	Miscellaneous Expense - [Cust. Srvc.] (Account 67		238	35	238
	Miscellaneous Expense - [Meter] (Account 675)	626	686	686	
	Education Training - [Cust. Srvc.]	2,118		256	
	Education Training - [Meter]	1,350	680	224	732
	Repairs & Maintenance - general	*	135	-	**
	Repairs & Maintenance - meters	1,605	899	645	
	Other Utilities - [Cust. Srvc.]	1,605	2,863	2,517	2,586 3,028
	Other Utilities - [Meter]	2,780	2,303	2,773 44,395	A PARTICIPATION OF THE PROPERTY OF THE PROPERT
	Printing - [Cust. Srvc.]	20,810	37,863	382	
	Printing - [Meter]	843	744	1 382	702

FOUR YEARS OF FISCAL YEAR <u>ACTUAL REVENUE & EXPENSES</u> PAWTUCKET WATER SUPPLY BOARD

	FY 2011	FY 2012	EV 2012	EX7 2014
	ACTUAL		FY 2013	FY 2014
BUDGET ACCOUNT DESCRIPTION	EXPENSES	ACTUAL	ACTUAL	ACTUAL
Customer Account Expenses (Continued)	EAPENSES	EXPENSES	EXPENSES	EXPENSES
Postage[Cust. Srvc.]	50,301	100,592	103,091	110.011
Total Customer Account Expenses		****		110,011
Total Customer Account Expenses	871,447	1,001,737	921,422	933,072
Source of Supply Expenses				
Salaries & Wages - (601)	115,179	147,671	153,763	126,626
Salaries & Wages - Payroll Taxes	8,468	8,698	9,291	9,327
Employee Pensions & Benefits (604)	29,774	32,857	37,962	45,138
Purchased Power (Account 615)	4,022	4,100	40,021	92,006
Materials and Supplies (Account 620)	1,387	555	381	555
Rental of Equipment (Account 642)	- 1,507	1,916	1,249	1,433
Transportation Expenses (Account 650)	4,048	5,790	5,130	3,661
Insurance - Worker's Compensation (658)	6,446	5,094	5,593	3,959
Miscellaneous Expense (Account 675)	<u> </u>	127	84	49
Security Service	90,115	73,014	73,751	74,733
Education Training	1,415	728	2,200	628
Maint of Misc Plant	12,337	41,570	53,522	76,766
Lab Testing	1,503	71,570	33,322	70,700
Other Utilities	2,693	3,688	4,293	3,990
Total Source of Supply Expenses	277,386	325,807	387,239	438,872
Total both be by Supply Expenses	211,300	323,807	301,239	456,672
Purification Expenses				
Purchased Power (Account 615)	1,092,823	842,884	805,382	776,713
Maint of Collection Reservoirs	-	-		.,.,,
Maint of Misc Plant	2,490		-	_
Op & Maint DBO	1,725,372	1,772,769	1,822,992	1,851,761
Other Utilities	(9,533)	-	(502)	-
Total Purification Expenses	2,811,152	2,615,653	2,627,872	2,628,473
Transmission & Distribution Expenses				
Salaries & Wages - (601)	600 522	961 470	(01.075	(20,004
Salaries & Wages - (601) Salaries & Wages - [Engineering] (601)	690,533	861,472 121,829	681,875	620,904
Salaries & Wages - Payroll Taxes -	225,064 73,727		167,767	159,347
Salaries & Wages - Payroll Taxes - [Engineering]		70,675	72,630	71,111
Salaries & Wages - Police Details	20,944	21,915	27,458 126,902	27,444
Employee Pensions & Benefits - (604)	103,273 369,119	107,716 395,234		86,272
Employee Pensions & Benefits - [Engineering] (604)		84,913	373,822 113,365	399,728
Materials and Supplies - (Account 620)	66,261	33,785	61,439	122,039
Materials and Supplies - [Engineering] (Account 62		11,952	10,905	55,068
Rental of Equipment (Account 642)	14,426	14,145	14,197	11,225 11,734
Rental of Equipment (Recount 642)		567	2,612	
Transportation Expenses - (Account 650)	51,531	77,789	70,174	2,959 79,571
Transportation Expenses - [Engineering](Account 6				
Workers Compensation	192,325	7,638 147,113	7,904 84,402	8,826 74,692
Workers Compensation - [Engineering]	25,704	21,715	16,919	16,100
Miscellaneous Expense - (Account 675)	4,496	4,266	3,560	3,377
Miscellaneous Expense - [Engineering] (Account 67		2,113	650	3,377 495
Education Training	2,909	1,961	3,988	4,444
Education Training - [Engineering]	2,269	1,961	2,047	667
Repairs & Maintenance - general	3,158	6,017	2,047	1,432
Repairs & Maintenance - general Repairs & Maintenance - transmission/dist	11,343	9,200	7,400	1,432
- copano contratamente - transmissioni dist	11,343	7,200	7,400	

FOUR YEARS OF FISCAL YEAR <u>ACTUAL REVENUE & EXPENSES</u> PAWTUCKET WATER SUPPLY BOARD

	T	FY 2011	T	FY 2012	T	FY 2013	Ī	FY 2014
		ACTUAL		ACTUAL		ACTUAL		ACTUAL
BUDGET ACCOUNT DESCRIPTION	E	XPENSES	E	XPENSES	1	EXPENSES	ı	XPENSES
Transmission & Distribution Expenses (Continued)	1				 			***************************************
Repairs & Maintenance - fire services		1,146		260		***		
Repairs & Maintenance - services		4,561		583		5,201		4,268
Repairs & Maintenance - Hydrants		82	Ì	-		***************************************		
Road surface restoration		12,381		17,453		15,959		7,632
Repairs & Maintenance - general		3		207		650		_
Other Utilities		34,016		26,169		30,831		36,849
Other Utilities - [Engineering]		3,128		3,128		3,480		3,525
Lab Testing		1,125		28		424		8
Printing		-		-4		-		4
Postage[Engineering]				1,000		1,000		**
Total Transmission & Distribution Expenses		2,011,615		2,050,992		1,910,448		1,809,719
Other Miscellaneous Expenses			<u> </u>					
Depreciation expense		2,502,429	 	2,537,080	-	2,537,985	ļ	2,640,906
Amortization		335,788	 	339,377	 	200,909	 	67,769
Property taxes		755,557		924,528		931,057		921,828
Total Other Miscellaneous Expenses		3,593,773		3,800,985	-	3,669,952	-	3,630,503
n		***************************************						
Restricted Accounts - Debt Service			<u> </u>			***************************************		
Bond Debt interest		3,347,703		3,396,994		3,403,648		3,466,489
Lease interest		2,615		**		-		
Bond principal		***************************************	ļ	-		nt		***
Lease principal Trustee Fees	-	-		_				
	proministration on the	374,450	-	375,544		378,964	ONIONALIZADI.	386,695
Total Restricted Accounts - Debt Service	 	3,724,768		3,772,539		3,782,612		3,853,184
Restricted Accounts		***************************************	<u> </u>		 		 	Page 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Grant Expenditures - Consulting		-				**		_
IFR Expenditures		101,511	 	88,134	1	-	<u> </u>	-
RIWRB Grant - Land Acquisition		······································	 	~·····································		***		-
Earth Tech Reimb Consulting Expenditures		***************************************		-	<u> </u>	***************************************		*
Total Restricted Accounts		101,511		88,134		**************************************		

TOTAL EXPENSES	\$	15,842,480	\$	16,135,463	\$	15,328,606	\$	15,467,056
NET INCOME/(LOSS)	\$	1,404,216	\$	3,324,072	\$	3,225,903	\$	3,619,716

REVENUE ANALYSIS--METERED SALES REVENUE PAWTUCKET WATER SUPPLY BOARD

Schedule DGB-3

	Test Year Consumption	Docket 4171 Rates	Test Year Revenue			
Small 5/8", 3 Med 1-1/2" 8	=11	3.900 3.489	10,009,085 2,154,444			
Large 3", 4"	·	3.286	654,443			
Total Adjusted Tost Voor Metored Sales David			12,817,971			
Total Adjusted Test Year Metered Sales Revenue Total FY 2014 Metered Sales Revenue						
Test Year Adjustment						

	Residential	Commercial & Industrial	All Retail		
Small 5/8", 3/4" & 1"	2,345,829	220,603	2,566,432		
Med 1-1/2" & 2"	186,380	431,116	617,496		
Large 3", 4", 6" & Above	13,649	185,512	199,161		
Total	2,545,858	837,231_	3,383,089		

REVENUE ANALYSIS--METERED SALES REVENUE PAWTUCKET WATER SUPPLY BOARD

Test Year	2,345,829	186,380	13,649	2,545,858	Test Year	220,603	431,116	185,512	837,231	3,383,089
Average Yearly Trend	-1%	-3% -2% -14%	-13% -36% -52%		Average Yearly Trend	2% 3% 9%	1% 3% 6%	15% 5% -18%		
FY 2014	2,345,829	186,380	13,649	2,545,858	FY 2014	220,603	431,116	185,512	837,231	3,383,089
FY 2013	2,375,905	190,560	21,245	2,587,710	FY 2013	214,530	418,576	161,099	794,205	3,381,915
	%6-	4%	- %2-	1 1	No.	%1-	%4-	-4%		II II
FY 2012	2,414,334	191,890	25,137	2,631,361	FY 2012	210,088	385,548	230,577	826,213	3,457,574
1	.2%	7	%	1_1	a a	14%	7%	%	1 1	H
FY 2011	2,657,059	199,810	26,981	2,883,850	Il & Industrial	226,278	413,278	240,576	880,132	3,763,982
ory Residential FY 2010	2,477,463	214,363	25,523	2,717,349	ory Commercia	204,116	408,820	238,951	851,887	3,569,236
Consumption History Residential	Small 5/8", 3/4" & 1"	Med 1-1/2" & 2"	Large 3", 4", 6" & Above	Total Residential	Consumption History Commercial	Small 5/8", 3/4" & 1"	Med 1-1/2" & 2"	Large 3", 4", 6" & Above	Total Commercial	Total Retail

REVENUE ANALYSIS--WHOLESALE REVENUE PAWTUCKET WATER SUPPLY BOARD

Schedule DGB-4

Consumption Hi	istory
FY 10	547,806
FY 11	445,099
FY 12	218,558
FY 13	204,308
FY 14	235,483
	1,651,254
5 year average	330,250.80
o your average	550,250.60

	Test Year Consumption	Docket 4171 Rates		Test Year Revenue	
Cumberland	235,483	\$	2.7260		
Total Adjusted Test Year Wholes	\$	641,927			
Total FY 2014 Wholesale Revenu		721,359			
Test Year Adjus	\$	(79,433)			

Number of Services	Service Size	4	Docket 171 Rates		Test Year Revenue	a	
Public Fire							
0 Hy	/drants(Pawt)	\$	354.11	\$	wa		
202 H	/drants(CF)		354.11		71,530		
198 Hy	/drants(Valley)		354.11		70,114		
2 ot	her Commuities		354.11		708		
17411 Pa	awtucket meters		30.84		536,955		
Total Adjusted Test Year Public Fire Revenue						\$	679,307
Total FY 2014	4 Public Fire Reve	nue				***************************************	678,937
Ta	est Year Adjustmer	at (C	ור			\$	370
, .	ist rear Aujustiner	11 (<i>~)</i>			φ	370
Private Fire							
33	2" service	\$	201.06	\$	6,635		
67	4" service		428.09		28,682		
405	6" service		1,070.54		433,569		
91	8" service		1,940.63		176,597		
3	10" service		2,880.80		8,642		
0	12" service		4,183.85	***********		<u>.</u>	
Total Adjusted Test Year Private Fire Revenue					\$	654,125	
Total FY 2014 Private Fire Revenue						650,411	
Test Year Adjustment (C)					\$	3,714	

REVENUE ANALYSIS--SERVICE INSTALLATIONS & PENALTY REVENUE PAWTUCKET WATER SUPPLY BOARD

Penalties Water Account	nt		
Revenue History			
FY 11	\$ 164,650		
FY 12	326,610		
FY 13	319,770		
FY 14	326,339		
	\$ 1,137,371		
	4 1,701,011		
4 year average	\$ 284,343		
Total Adjusted Test	Year Revenue	\$	284,343
Total FY 2014 Reven	ue	••••	326,339
	Test Year Adjustment (D)	\$	(41,997)
Service Installation & S	Service Fees	-	
Revenue History			
FY 11	\$ 120,441		
FY 12	44,928		
FY 13	87,074		
FY 14	60,512		
	\$ 312,954		
4 year average	\$ 78,239		
Total Adjusted Test Y		\$	78,239 60,512
		\$	
Total FY 2014 Reven	uue	-	60,512
Misc. Revenue Revenue History	nue Test Year Adjustment (D)	-	60,512
Misc. Revenue Revenue History FY 11	nue Test Year Adjustment (D) \$ 150,411	-	60,512
Misc. Revenue Revenue History FY 11 FY 12	Test Year Adjustment (D) \$ 150,411 286,507 *	-	60,512
Misc. Revenue Revenue History FY 11 FY 12 FY 13	Test Year Adjustment (D) \$ 150,411 286,507 * 207,353	-	60,512
Misc. Revenue Revenue History FY 11 FY 12	\$ 150,411 286,507 * 207,353 233,806	-	60,512
Misc. Revenue Revenue History FY 11 FY 12 FY 13	Test Year Adjustment (D) \$ 150,411 286,507 * 207,353	-	60,512
Misc. Revenue Revenue History FY 11 FY 12 FY 13	\$ 150,411 286,507 * 207,353 233,806	-	60,512
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14	\$ 150,411 286,507 * 207,353 233,806 \$ 878,078	-	60,512
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14	\$ 150,411 286,507 * 207,353 233,806 \$ 878,078	-	60,512
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14	\$ 150,411 286,507 * 207,353 233,806 \$ 878,078 \$ 219,519	-	60,512
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14 4 year average	* 150,411 286,507 * 207,353 233,806 \$ 878,078 \$ 219,519 Year Revenue	\$	60,512 17,727
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14 4 year average Total Adjusted Test	* 150,411 286,507 * 207,353 233,806 \$ 878,078 \$ 219,519 Year Revenue	\$	60,512 17,727 219,519
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14 4 year average Total Adjusted Test Total FY 2014 Reven	* 150,411	\$	60,512 17,727 219,519 233,806
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14 4 year average Total Adjusted Test	\$ 150,411 286,507 * 207,353 233,806 \$ 878,078 \$ 219,519 Year Revenue Test Year Adjustment (D) one time event	\$	60,512 17,727 219,519 233,806
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14 4 year average Total Adjusted Test Total FY 2014 Revenue * Adjusted Revenue for FY 12	* 150,411	\$	60,512 17,727 219,519 233,806
Misc. Revenue Revenue History FY 11 FY 12 FY 13 FY 14 4 year average Total Adjusted Test Total FY 2014 Revenue * Adjusted Revenue for	* 150,411	\$	60,512 17,727 219,519 233,806

Customer Charge:

Meter Size	Number of Meters	Bills per Year	Docket 4171 Rates		Test Year Revenue
Overtent Dilling			•	,	
Quarterly Billings				_	
5/8"		4	25.37	\$	w
3/4"		4	34.26		
1"		4	48.42		-
1 1/2"		4	96.17		**
2"		4	124.16		~
3"		4	140.63		-
4"		4	325.04		-
6"		4	486.4		and a
8"	-		693.86		
					_
Monthly Billings					
5/8"	21,551	12	10		2,586,120
3/4"	266	12	12.96		41,368
1"	510	12	17.68		108,202
1 1/2"	219	12	33.6		88,301
2"	310	12	42.93		159,700
3"	18	12	48.42		10,459
4"	9	12	109.89		11,868
6"	3	12	163.68		5,892
8"	J	12	232.83		5,092
0 .		12	232.03		
:	22,886				
Total Adjusted T	est Year Cust	tomer Chara	e Revenue	\$	3,011,910
	*	2,011,010			
Total FY 2014 Cu		3,038,161			
	\$	(26,252)			

REVENUE ANALYSIS--SURCHARGE REVENUE PAWTUCKET WATER SUPPLY BOARD

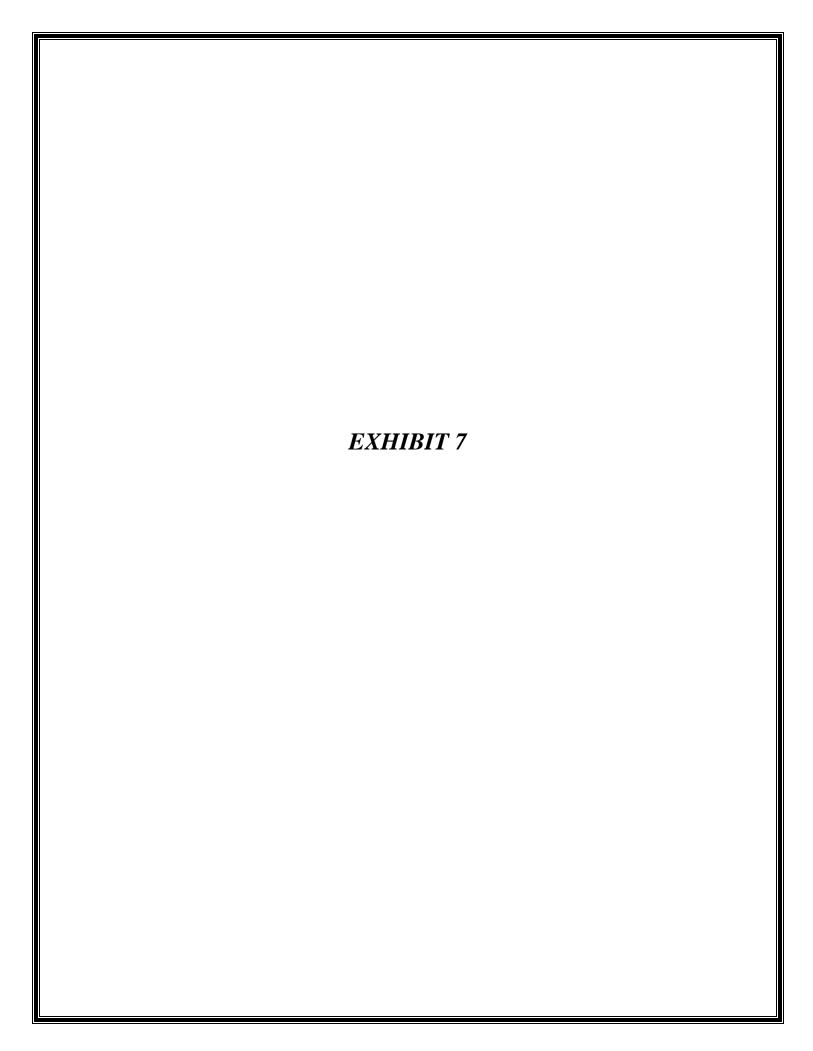
Schedule DGB-8

	Test Year	Percent Subject to surcharge	Consumption net of Elderly Exepmtion	Surcharge Revenue portion	Surcharge Revenue
Small 5/8", 3/4" & 1" - Residential	2,345,829	92.0%	2,158,163	\$ 0.01511	\$ 32,609
Small 5/8", 3/4" & 1" - Commercial	220,603	100.0%	220,603	0.01511	3,333
Med 1-1/2" & 2"	617,496	100.0%	617,496	0.01511	9,330
Large 3", 4" & 6"	199,161 3,383,089	100%	199,161	0.01511	3,009
Total Adjusted Test Year Surcharge	e Revenue				\$ 48,282
Total FY 2014 Surcharge Revenue					46,679
	Test Year Adjust	ment (H)			\$ 1,602

Schedule DGB-9

EXPENSE ANALYSIS--ADDITIONAL RESTRICTED DEBT SERVICE PAWTUCKET WATER SUPPLY BOARD

Debt Service approved Docket 41 305-9510-654.84-10 305-9510-654.84-20 305-9510-654.84-25 305-9510-654.84-30 305-9510-654.84-40 305-9510-654.84-45 305-9510-654.84-47 305-9510-654.84-48	Bond Debt interest Bond Rev 2003 A interest Bond Rev 2003 B interest Bond Rev 2004 A interest Bond Rev 2005 A interest Bond Rev 2009 A interest Bond Rev 2011 interest Bond Rev 2012A interest Bond Rev 2013A interest	\$	7,409,854 (14,908) (967,000) (459,300) (810,859) (753,168) (130,722) (204,510) (44,853) (81,168)
	Bond principal		(4,152,527)
Total Adjusted Test Year Addition	nal Restricted Debt Service	\$	(209,162)
Total FY 2009 Additional Restric	ted Debt Service	***************************************	
	Test Year Adjustment (N)	\$	(209,162)
Adjusted Test Year Bond Interest Adjusted Test Year Bond Principal Debt Service approved Docket 3945	\$ 3,257,327 4,152,527 Test Year Adjustr \$ 7,409,854	nent (()
Capital Leases approved Docket 305-9510-652.86-10 300-9510-652.86-20	4171 Lease interest Lease principal	\$	- - -
Total Adjusted Test Year Additio	nal Restricted Capital Leases	\$	**
Total FY 2009 Additional Restric	cted Capital Leases	b odomino	- -
	Test Year Adjustment (N)	\$	
Adjusted Test Year Lease Interest Adjusted Test Year Lease Principal Capital Leases approved Docket 3945	\$ - - Test Year Adjust	ment (0)



RHODE ISLAND PUBLIC UTILITIES COMMISSION

DOCKET NO.
PAWTUCKET WATER SUPPLY BOARD

PREFILED TESTIMONY OF
CHRISTOPHER P.N. WOODCOCK
ON BEHALF OF
PAWTUCKET WATER SUPPLY BOARD

Woodcock & Associates, Inc. 18 Increase Ward Drive Northborough MA 01532

PREFILED	TESTI	MONY	OF
CHRISTOPHE	R P.N.	WOOI	ососк

- 4 Q: Please state your name and business address?
- 5 A: My name is Christopher P.N. Woodcock and my business address is 18 Increase Ward Drive, Northborough, Massachusetts 01532.

- 8 Q: By whom are you employed and in what capacity?
- 9 A: I am the President of Woodcock & Associates, Inc. a consulting firm specializing in water 10 and wastewater rate and financial studies.

12 Prior Experience

- 13 Q: Please describe your qualifications and experience.
 - A: I have undergraduate degrees in Economics and in Civil Engineering from Tufts University in Medford, Massachusetts. After graduating in 1974, I was employed by the environmental consulting firm of Camp, Dresser, and McKee Inc. (now CDM-Smith). For approximately 18 months I worked in the firm's environmental engineering group performing such tasks as designing water mains, sewer collection and interception systems, pumping facilities and portions of a wastewater treatment facility. From approximately January 1976, I worked in the firm's management and financial consulting services group, gaining increasing responsibility. At the time of my resignation, I was a corporate Vice President and appointed the leader of the group overseeing all rate and financial studies. In my career, I have worked on approximately 500 water and wastewater rate and financial studies, primarily in the United States, but also for government agencies overseas. I also have worked on a number of engineering and financial feasibility studies in support of revenue bond issues, I have drafted and reviewed revenue bond indentures, and I worked on several valuation studies, capital improvement financing analyses, and management audits of public works agencies. I am registered as a Municipal Advisor with the MSRB (Municipal Securi-

ties Rule Making Board). In addition to my professional experience I have held elected and

appointed positions on municipal boards overseeing public works functions.

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4 Q: Have your previously testified before state regulatory commissions or courts on rate re-

lated matters?

Yes, in addition to testimony in support of water rates submitted to the Rhode Island Pub-7 lic Utilities Commission, I have provided testimony on rate related matters before utility 8 commissions in Massachusetts, Maine, Connecticut, New York, New Hampshire, Maryland, Texas, and Alberta, Canada. I have also been retained as an expert witness on utility rate 9 10 related matters in proceedings in state courts in Massachusetts, Michigan, California, Ar-11 kansas, Florida, New Jersey, Maryland, Ohio, Virginia, and Pennsylvania, as well as the 12 Federal Court in Michigan. I have been selected to several arbitration panels related to 13 disputes over water rates and charges, I have provided testimony on rate related matters to the Michigan and Massachusetts legislatures, and I have provided testimony at adminis-14 15 trative hearings on a number of occasions.

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18 A:

17 Q: Do you belong to any professional organizations or committees?

Yes, I am a member of the Water Environment Federation, the Rhode Island Water Works Association, the Massachusetts Water Works Association, the New England Water Works Association, and the American Water Works Association. For the Water Environment Federation, I was a member of the committee that prepared the manual on Wastewater Rates and Financing. I am past chairman and a current member of the New England Water Works Association's Financial Management Committee. In my capacity as Past President of the New England Water Works Association I also sat on the Board of Directors as well as chairing and sitting on a number of other administrative committees. For the American Water Works Association, I am past chairman of the Financial Management Committee and the Rates and Charges Committee that has prepared the manuals on Revenue Requirements, Water Rates, Alternative Rate Structures, and Water Rates and Related

- 1 Charges. I have been reappointed to and am currently the longest standing member of 2 the AWWA Rates & Charges Committee. I am currently leading the preparation of the 7th 3 Edition of AWWA's M1 Manual on Water Rates. 4 5 Q: Are you the same Christopher Woodcock that has prefiled testimony on behalf of the Pawtucket Water Supply Board in other rate filings? 7 A: Yeslam. 8 Summary 10 Q: What is the purpose of your testimony in this docket? PWSB is seeking an increase in revenues of approximately \$2.288 million or about 13% 12 more in rate revenues. For this filing we are using a test year ending June 30, 2014 (FY 2014) and a rate year ending June 30, 2016 (FY 2016). We understand that under the 13 Commission's Practices and Procedures that the rates may not be approved and imple-14 mented prior to July 1, 2015 – the start of the rate year. 15 16 My testimony presents a summary of the test year expenses and revenues derived by Mr. 17 18 Bebyn, the rate year expenses that I have developed in conjunction with Mr. Benson, and the proposed rate year revenues. My supporting schedules also include an updated cost 19 of service study that allocates the functional costs to various cost components, and then 20 21 distributes those costs to customer classes and types of service. I have presented the de-22 velopment of proposed new water rates and charges for the Pawtucket Water Supply 23 Board (PWSB). Finally, I have included proposed step increases for FY 2017 and FY 2018.
- In general, I have prepared the analysis attached as supporting schedules along the same lines as those that have been approved by the Commission in PWSB's prior rate filings.
- 27 PWSB's last full rate filing (Docket 4171) was submitted in April 2010.

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1 Q: Will you highlight the findings in Docket 4171 please?

A: The Commission granted a \$1,869,918 increase in revenues in that Docket with total revenues of \$19,672,868 effective January 1, 2011. PWSB had proposed and the Commission approved a conversion from quarterly to monthly billing in that docket. That conversion is complete. In Docket 4171, PWSB also discussed how decreasing water sales had negatively impacted revenues, with the Commission approving a consumption level half way between PWSB's and the Division's recommendations. Lastly, the Commission approved (what I believe at the time was) the first step increase under R.I. Gen. Laws §39-15.I-4.

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10 Q: Have you compared the revenues and expenses from Docket 4171 to the current or test 11 year?

12 A: Yes I have. Revenues from rates and charges in that Docket (excluding miscellaneous revenues) were authorized at \$19,332,245¹. As shown on my Schedule 10, the current projected revenues from rates and charges are only \$17,630,291. With no change in rates, PWSB is recovering \$1,702,210 less than was authorized. The table below shows that the loss in revenues accounts for nearly 3/4 of the requested increase.

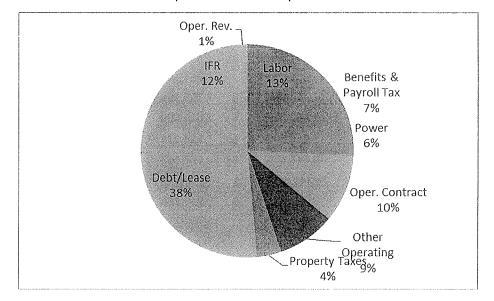
	<u>Doc. 4</u>	171 (CY 2011)	Curre	ent (FY2016)		\$ Changes	% of Increase
Labor	. \$	2,689,322	\$	2,704,610	\$	15,288	0.7%
Benefits & Payroll Tax	\$	1,191,243	\$	1,469,639	\$	278,396	12.2%
Power	\$	1,109,359	\$	1,145,305	\$	35,946	1.6%
Oper. Contract	\$	1,749,927	\$	2,082,284	\$	332,357	14.5%
Other Operating	\$	1,499,010	\$	1,824,180	\$	325,170	14.2%
Property Taxes		857,238		761,597	\$	(95,641)	-4.2%
Debt/Lease	\$	7,791,072	\$	7,795,193	\$	4,121	0.2%
IFR	\$	2,500,000	\$	2,500,000	\$	-	0.0%
Oper. Rev.	\$	285,698	\$_	294,374	\$	8,676	<u>0.4%</u>
Total Costs	\$	19,672,868	\$	20,577,182	\$	904,313	39.5%
Less Misc Income	\$	(340,623)	\$	(657,894)	\$	(317,271)	<u>-13.9%</u>
From Rates	\$	19,332,245	\$	19,919,288	\$	587,043	25.6%
Reduced Sales/Accounts				1,702,210	<u>\$</u>	1,702,210	74.4%
					\$	2,289,253	100.0%

¹ The value below differs slightly due to rounding of the rates

This summary table also presents the proposed changes in expenses between calendar year 2011 and fiscal year 2016. After the loss in revenues, the next largest factor is the increased cost of the operating contract for the treatment facilities. Other non-labor related costs account for the next largest share of the increase (14.2%), while the increased costs of benefits and payroll taxes account for about \$278,400 (12.2%) of the requested increase. As shown on this table, we are seeking virtually no change in labor costs over this five and one half year period. PWSB's debt service costs are shown to have stabilized through FY 2016, and the PWSB Board has chosen to seek no increase in IFR costs in order to keep the rate increase more manageable for its customers. As in Docket 4171, the PWSB is only seeking an operating revenue allowance of 1.5% in the rate year and is not seeking an additional 1.5% restricted amount as has been allowed in recent years for Rhode Island's other regulated municipally owned water utilities, until the final step of the multi-year increase.

Were it not for the drop in sales, PWSB would be seeking an increase of less than \$600,000.

The chart below shows the components of the requested increase.



1 Q: Have there been other changes to PWSB's rates or charges since Docket 4171?

- 2 A: Yes. In Docket 4300, PWSB asked for a new direct public fire service charge after the City adopted an ordinance pursuant to R.I.G.L. § 39-3-11.1 that exempted the City from paying
- 4 public fire protection charges to the PWSB. To replace the revenue the PWSB had received
- 4 public fire protection charges to the PWSB. To replace the revenue the PWSB had received
- from the City of Pawtucket, it implemented a direct public fire protection fee to customers
- in the City of Pawtucket as provided for in R.I.G.L. § 39-3-11.1. This fee was set at \$2.57
- 7 per meter per monthly billing.

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9 Q: Are there significant changes you are proposing in this filing?

A: My Schedule 8 presents a comparison of the current and proposed rates and charges. As
discussed later in my testimony, the change to the public fire service charges to bring them
in line with the allocated cost of service is the most significant. The metered water rates
show the next largest change. This is in large part due to the reduced sales I discussed earlier. The wholesale rate shows the largest increase, again as a result of reduced sales, but
also due to the increase in operating costs associated with the operations contract that the
wholesale customers share in.

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18 Q: Are there any other matters you would like to call to the Commission's attention?

- 19 A: Yes. As with the filing in Docket 4171, the PWSB Board expressed concern with the overall
 20 amount of the proposed rate increase in this Docket. The rate increase we had initially
 21 presented to the Board was significantly greater. In response to the Board's concerns, we
 22 made several modifications.
 - We developed rate year metered sales using the average annual change between FY 2012 and FY 2014 rather than using a five year period (FY 2010 FY 2014). The hope is that the reductions in sales that have been experienced recently may be bottoming out.
 - Salaries and benefits for long term vacant positions were eliminated.

- Rather than seeking recovery of the full rate year debt service costs, we are asking
 to use funds in the debt service stabilization account to keep debt service costs at
 the same level as allowed in Docket 4171 (See Schedule 1.1). Full recovery is being
 requested in the later step increases.
 - Instead of requesting a 3% operating revenue allowance (1.5% restricted and 1.5% unrestricted), we are only requesting 1.5% that is unrestricted in the rate year.
 PWSB will not have a restricted revenue stabilization fund like the State's other municipal utilities unless the Commission approves the third step increase proposed for FY 2018.
 - As in Docket 4171, the multi-year rate increase request will reduce future expenses associated with rate filings before this Commission.

Content of Schedules

Q: Please describe the schedules included with your prefiled direct testimony.

- A: Aside from the schedules related to the proposed step increases, there are 11 main schedules, several of which include supporting schedules². I have used the same schedules and numbering as used in our prior dockets to make comparisons easier. The schedules included in this filing are:
 - <u>CW Schedule 1.0</u> This schedule presents the test year (FY 2014) along with the adjustments that were used to derive the rate year (FY 2016) revenue requirements. The test year expenses match the Adjusted Test Year amounts presented in Mr. Bebyn's Schedule DGB-1. A number of the test year adjustments are provided in the schedules included with Mr. Benson's testimony. As described later, I have also made several adjustments. Most line items include adjustments from the test year to the rate year with notations as to which supporting schedule includes the explanation for the ad-

² CW Schedule 12.0 relates to the proposed FY 2017 and FY 2018 step increases

- justment. Attached to Schedule 1.0 is a supporting schedule that supports the requested increase.
 - <u>CW Schedule 1.1</u>. This schedule provides the explanation for many of the individual adjustments to the test year expenses.
 - <u>CW Schedule 2.0</u> This schedule presents the units of service including the number of meters by size and billing frequency, the number of private and public fire services by size of connection, and the retail and wholesale water sales. The miles of each size pipe are also presented this is used to allocate transmission and distribution costs between retail and wholesale service and to derive the allocation of un-metered sales (unaccounted for water).
 - <u>CW Schedule 2.1</u> This schedule presents the historic water sales and shows the variations from year to year as well as the downward trend in sales. It also presents the projected rate year sales based on the average changes in sales for each class between FY 2012 and FY 2014.
 - <u>CW Schedule 2.2</u> This schedule presents the derivation of the base, maximum day, and peak hour use by meter size that is used to allocate costs to the various rate classes. This also shows the historic production, sales and unaccounted for water for the system.
 - <u>CW Schedule 3.0</u> presents the allocation of the rate year costs to various
 cost of service components. These are the same components and format
 used in PWSB's full rate filings over the past decade. Schedule 3 also has
 several supporting schedules.
 - <u>CW Schedule 3.1</u> This schedule presents the allocation of the Pawtucket Water assets. It is based on the FY 2014 net assets (gross asset value less accumulated depreciation through the test year) plus the completed Construction Work in Process (CWIP). This is used to allocate many of the capital items.

1 CW Schedule 3.2 This schedule presents the allocation of nonadministrative labor costs. It is used to allocate labor related items that cannot be allocated directly. CW Schedule 3.3 This shows the allocation of the costs from Schedule 4 3 to Fire Protection, Wholesale Service, and Retail Service. These val-5 ues are used in later schedules to derive the proposed rates. This 6 schedule also presents the allocation of the unaccounted for water to various classes. 9 • CW Schedule 3.4 contains an explanation for each of the symbols or allocators that were used in the prior schedules. 10 11 CW Schedule 4.0 summarizes the proposed fire protection charges. CW Schedule 4.1 presents the allocation of total fire service expenses 12 13 (from Schedule 3.3) to Public Fire Service and to Private Fire Service. 14 Although the cost of municipal fire protection is not recovered through 15 a fee per hydrant in Pawtucket, the costs are split between public and 16 private fire service based on the number of public fire hydrants, and 17 the Pawtucket share is assigned to the City's customers based on the number of hydrants in Pawtucket. 18 19 CW Schedule 4.2 shows the calculation of the proposed public hydrant 20 and private fire protection charges. 21 **CW Schedule 4.3** shows the derivation of the public fire service charge 22 in Pawtucket. We propose to continue using the method approved in 23 Docket 4300. 24 CW Schedule 5.0 summarizes the proposed service charges and shows their

CW Schedule 6.0 presents the allocation of general water costs (metered

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rates) to the various customer classes.

- <u>CW Schedule 7.0</u> presents the calculation and summary of the proposed retail and wholesale metered rates for each rate class.
- <u>CW Schedule 8.0</u> presents a summary of the current rates and the proposed rates derived from the cost of service study, including the percentage change to each.
- <u>CW Schedule 9.0</u> presents the impact of the proposed rates and charges on various types of customers.
 - <u>CW Schedule 10.0</u> contains the proof of revenues, showing the annual revenues under the existing and proposed rates. Because the rates are rounded to the nearest penny, the proposed rates provide slightly different total revenues from those required.
- <u>CW Schedule 11.0</u> is a summary of the test year and rate year revenues and expenses. The test year revenues are those derived from Schedule 10.0; that is the revenues at the current rates with the rate year usages.

15 Revenue Requirements

- 16 Q: What is the rate year proposed in this proceeding?
- 17 A: The proposed rate year is the 12 month period ending June 30, 2016 (FY 2016).
- 19 Q: Have you prepared a schedule that presents the proposed rate year revenue require-

ments?

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- 21 A: Yes I have. CW Sch. 1.0 presents a summary of the test year expenses, our proposed ad-
- justments, and the proposed rate year revenue requirements. Mr. Benson and Mr. Bebyn
- 23 have provided testimony and exhibits supporting many of the test year adjustments. I
- have presented others in CW Sch. 1.1.
- 26 Q: Can you discuss the adjustments presented in your schedule 1.1?
- 27 A: Yes. The first set of adjustments in my schedules relate to capital items.

- The first item I have presented is the property tax expenses. Because of the tax agree-
- 2 ment with Cumberland regarding real property, PWSB will see a drop in its overall
- property taxes until FY 2018. Other than the real property taxes reductions for Cum-
- berland, all other property tax payments were increased at an estimated 3% per year.
- The next capital item is the debt service. On CW Sch. 1.1 I have shown the annual debt
- 6 service requirements for FY 2014 FY 2018 for the existing revenue bonds, the existing
- 7 general obligation debt that remains, and for a new bond issue that is proposed. As
- 8 noted earlier and on this schedule, we are not seeking recovery of the full debt costs in
- 9 the rate year. PWSB proposes to utilize available funds in its debt stabilization account
- to cover the difference between the actual debt service costs in FY 2016 (\$8,722,595)
- and the amount allowed in Docket 4171 (\$7,764,193).

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13 Q: What is the new debt you have included?

- 14 A: This is explained in Mr. Benson's testimony. The repayment schedule is an estimate that
- we were provided by the Water Board's financial advisors at First Southwest.

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17 Q: Please continue with your explanation of adjustments in CW Sch. 1.1.

- 18 A: The last capital items relate to lease purchase payments, trustee fees, IFR funding, and de-
- posits to the O&M reserve fund.
- 20 Unlike its past filings, PWSB no longer has any lease payments.
- Pawtucket Water pays trustee fees to the RI Clean Water Finance Agency for the bonds
- 22 that it has financed through this agency. They are the most significant trustee fees. The
- 23 RICWFA fees that are associated with the bond issues have been included with the debt
- 24 service costs.
- 25 The other trustee fees are amounts paid to bank trustees, attorneys and an arbitrage
- service. Under the trust indenture, many of the funds are actually held by a bank trus-
- 27 tee. Some of these fees should continue at the current (test year) levels. Some will in-
- crease with the proposed new bond issue.

- The next capital item is the funding for the IFR program. In the prior docket, PWSB requested a decrease in IFR funding \$3.1 million to \$2.5 million per year. In order to keep the requested rate increase down, we are not seeking any change to the current authorized level of \$2.5 million/year.
 - The final capital item is the required deposits to the O&M reserve fund. This is a trustee held fund required by the trust indenture. On the last day of the fiscal year, Pawtucket Water is required to have on deposit in its O&M reserve fund an amount that is equal to 25% of its operating budget for that year. In general, each month a deposit is required that equals 1/12 of 25% of the Pawtucket Water Supply Board's O&M budget. As shown on CW Sch. 1.1 we expect to have sufficient deposits in the O&M reserve fund so that no new deposits will be needed in the rate year.

13 Q: Have you provided other non-capital adjustments to the test year expenses?

14 A: Yes I have.

- Pawtucket Water's new treatment facility is operating under contract by a private operating firm. The agreement with the operator calls for increases each year based on the increase to the Consumer Price Index (CPI). Mr. Benson's testimony and exhibits present the calculations that support this line item.
- There are a number of items noted in CW Sch. 1.0 that have been increased for inflation. In these cases I have used an annual inflation rate of 3.08%. Over the two years between the test year and rate year, the compounded increase is 6.24%. This increase is based on the four year average percentage change of the 3rd quarter GDP from 2011 to 2014. The 3rd quarter was the most current period available at the time the proposed rates were developed. Rather than use the CPI index, I have used the GDP as recommended by the Division in the prior dockets.
- The cost of power is passed through directly to PWSB and not covered under the treatment operating contract. PWSB gets power through the League of Cities and Towns. Under the existing contract the cost of purchased power will increase, effective

1	January 1, 2015, from 6.49 cents to 9.027 cents or 39.09%. This increase has been ap-
2	plied to the supply cost of power. The delivery costs were increased with the inflation
3	factor discussed above.

• I have also included an adjustment for Regulatory Commission expenses and the amortization of rate case expenses. In the case of the PUC's administrative fee we have used the test year amount with no adjustment. For rate case expenses we estimate that the cost to Pawtucket Water for this docket will be \$200,000. Spread over a two year amortization period, the annual cost will be \$100,000. We will be glad to update this item for actual costs as the docket reaches a conclusion.

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1 Q: Why have you proposed to amortize the rate case expenses over two years?

12 A: As the record will show, Pawtucket has been before the Commission rather frequently
13 with rate requests. The recent history has been:

Docket 4171: 3/10

15 Docket 3945: 3/28/08

16 Docket 3674: 4/11/05

17 Docket 3593: 2/23/04

18 Docket 3497: 2/28/03

19 Docket 3378: 8/2/01

20 Docket 3164: 6/30/00

This filing is the 8th rate filing in about 14 years. The Commission typically spreads rate case expenses over several years to reflect a normal level of expenses. In the case of Pawtucket, the normal period has clearly been about two years.

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25 Revenue Stabilization Account

- 26 Q: What level is Pawtucket Water requesting for a revenue stabilization account?
- 27 A: We are seeking a 1.5% allowance for this item in the rate year.

1 Q: Is this the same 1.5% you requested and was approved in PWSB's last rate filing?

- Yes it is. I would like to note that this is less than has recently been typically allowed by
 the Commission.
- The Commission has generally been providing a higher allowance since Docket 3945.

 These higher allowances were first provided in the Kent County Water Authority (Docket 3942), Newport Water (Docket 4025) and Providence Water (Docket 4061) cases. In all these cases portions of the revenue stabilization account were restricted.
 - The Rhode Island legislature has adopted section 39-15.1-3 (c) of the general laws which states. "Revenue stabilization. Water suppliers subject to commission rate regulation shall in the absence of other sufficient funds available for similar purposes, establish as part of their next general rate filing before the commission a revenue stabilization account to ensure fiscal stability during periods when revenues decline as a result of implementing water conservation programs, or due to circumstances beyond the reasonable control of the water supplier, including, but not limited to, the weather and drought. A revenue stabilization account shall accumulate a maximum of ten percent (10%) of the annual operating expenses of the supplier and shall be used to supplement other revenues so that the supplier's reasonable costs are compensated. A supplier may draw upon its revenue stabilization account without further action of the commission if revenues in any fiscal year fall below the level sufficient to provide reasonable compensation for services rendered, subject to periodic review by the commission to ensure that the purposes of section 39-15.1-1 are fulfilled."

Q: Why haven't you asked for an increased allowance in light of this?

that it should not ask for an increased allowance in the rate year. Because this level of funding is the same as the unrestricted levels provided to other water utilities in the State, we are asking that the full amount be unrestricted.

1		In the third step of the proposed increase, the PWSB does request an increase to 3%. This
2		is still less than the 10% allowed by statute. We would hope to seek a higher allowance in
3		future filings in order to build up to the allowed 10% reserve level over a number of years.
4		Because the Board has asked that the Revenue Stabilization allowance be held at 1.5% un-
5		til FY 2018, we believe it is critical that the Commission not over-estimate the projected
6		rate year water sales in this Docket.
7		
8	<u>Wa</u>	<u>ter Use</u>
9	Q:	Over the years there has been considerable disagreement between water utilities and
10		the Division over the best way to estimate water sales in the rate year. In recent years
11		many Rhode Island water utilities have seen a decrease in sales. What does Pawtucket
12		propose to use for the rate year water sales in this docket?
13	A:	This is presented in my Sch. 2.1. I have presented the annual (fiscal year) sales from FY
14		$2008-FY\ 2014$. Based on the average annual change over the past two years (2012 $-$
15		2014), I have projected sales through FY 2016. Initially I had looked at a longer period that
16		suggested a greater decrease in sales. In discussions with PWSB, it is hoped that the de-
17		cline in sales may have started to bottom out and that the use of the most recent two
18		years may be indicative of future sales.
19		
20		We have examined the trend in sales for each rate classification or meter size grouping.
21		While there continues to be a decrease in the overall sales, in one case (the medium sized
22		accounts), there was an increase which we continued. In the case of the other retail sizes
23		there were downward trends which we have projected forward.
24		
25		For the bulk purchases (Cumberland), there have been some wide swings over the years,
26		with a clear decrease since 2008. In recent years this has stabilized somewhat and we are
27		showing a slight increase for the rate year using the average change over the 2012 – 2014

time period. Overall, the projected rate year sales present a continued decrease in sales.

1 Cost Allocations and Rate Design

- 2 Q: Have you prepared a cost allocation study?
- 3 A: Yes I have. Schedule 3.0 and its supporting schedules contain the cost allocation study. I
- 4 have used the same general basis as the filing approved in past Dockets since 2001 (Docket
- 5 3378).

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- 7 Q: Are you proposing a change in rate structure?
- 8 A: Aside from the direct public fire service change that was approved in Docket 4300, I am
- 9 not proposing any major change to the general structure of the rates, the changes to indi-
- vidual rates and charges vary by different percentages.

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- 12 Q: Are you proposing any revisions to the cost allocations?
- 13 A: As the Commission may recall, in Docket 4171 the cost of service analysis indicated a sig-
- 14 nificant increase to the hydrant charges was warranted. In response to concerns about the
- impact of a significant hydrant charge increase, a lower public fire hydrant charge was ap-
- proved. However, this created a subsidy for public fire hydrant customers. Other custom-
- ers were forced to make up the difference to account for the full amount of revenue that
- should have been contributed by hydrant customers. In this Docket, I propose to remove
- this subsidy and recover the full cost of servicing public fire hydrants.

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- 21 Q: Have you prepared a comparison of the current rates and those derived from your
- 22 study?
- 23 A: Yes I have. Schedule 8.0 presents this comparison. As I noted earlier in my testimony,
- there are various percentage changes to the various rates and charges.

- 26 Q: What is the overall impact of the proposed rates on a typical residential customer?
- 27 A: Schedule 9.0 presents the impact on various customers and types of service. A typical resi-
- dential customer using 800 cubic feet per month (200 gallons per day) will see their water

1 bil	l increase b	y about \$3.	43 per	month or	about 8.3%.	This	amounts to	an increa:	se of
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- about \$0.11 per day. I believe that the resulting total cost of water -- about \$1.49 per day
- 3 is still reasonable for the value of the service being provided.

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- 5 Schedule 9.0 also shows that the increases to customers with larger size meters are the
- 6 largest percent.

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- 8 Q: Have you prepared a summary of revenues under the current and proposed rates?
- 9 A: Yes I have. Schedule 10.0 presents this calculation. Because the rates have been rounded
- off, the revenues do not match the requirements exactly. However, Schedule 10.0 does
- demonstrate that the difference is within limits that are normally accepted by the Com-
- 12 mission.

13 Multi-year Rate Increase

- 14 Q: Section 39-15.1-4 of the State's legislation passed several years ago provides for multi-
- year rate plans. Have you addressed this in your filing?
- 16 A: I have. This section of the law provides for a future rate plan of up to six years. PWSB was
- the first utility to request future increases under this provision in Docket 4171.

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- 19 I have prepared two proposed step increases for FY 2017 and FY 2018 that are included on
- 20 my CW Sch. 12. These rates are proposed to become effective on July 1, 2016 and July 1,
- 2017, subject to the provisions in parts (c) and (d) of the legislation.

- 23 Q: How have you determined the rates for that second year?
- 24 A: As shown on CW Sch. 12, I have simply presented five areas with changes for FY 2017: (1)
- the new debt costs that we expect, and which are addressed in the testimony of Robert
- Benson and James DeCelles (2) a reduction in property taxes as discussed earlier, (3) a 2%
- 27 per year increase in labor costs, (4) an inflationary increase to all other O&M expenses

1 based on the GDP rate presented on CW Sch 1.1, and (5) the inclusion of a revenue stabili-2 zation allowance at 1.5% for the increased costs. 3 Fiscal Year 2018 contains the same five categories of changes, with three changes: (1) the debt service increase is less, (2) a slight increase in property taxes, and (3) the revenue 5 stabilization allowance increases to 3%. 7 Based on these projections, additional rate increases of 8.4% and 3.0% are indicated. I have not adjusted sales or accounts in arriving at this projection. We propose a simple 10 across the board increase to all rates and charges for the second and third steps. 11 **Summary** 12 Q: Does this conclude your testimony? 13 A: Aside from new information that may be brought to my attention and without reviewing 14 testimony from the Division or other witnesses, yes it does. 15

			<	Adius	stments Detail
	Test Year	Summary of	Rate Year *	Labor &	Other Supporting
Expense Item	FY 2014	<u>Adjustments</u>	FY 2016	Related Items	
ADMINISTRATION					
Salaries & Wages - (601)	\$656,397	\$9,152	\$665,549	\$9,152	\$0 R. Benson
Salaries & Wages - Payroll Taxes	\$46,352	\$69	\$46,421	\$69	\$0 R. Benson
Employee Pensions & Benefits (604)	\$428,079	-\$189,609	\$238,469	-\$189,609	\$0 R. Benson
Workers Comp	\$13,792	\$16,875	\$30,667	\$16,875	\$0 R. Benson
Materials and Supplies (Account 620)	\$53,171	\$3,320	\$56,491	\$0	\$3,320 Sch. 1.1 (i)
Contractual Services - Legal (Account 633)	\$188,115	\$11,747	\$199,862	\$0	\$11,747 Sch. 1.1 (i)
Contractual Services - Mgt. Fees (634) City Chg	\$275,788	\$0	\$275,788	\$0	\$0
Contractual Services - Other (Account 635)	\$11,188	\$699	\$11,886	\$0	\$699 Sch. 1.1 (i)
Rental of Equipment (Account 642)	\$3,455	\$216	\$3,671	\$0	\$216 Sch. 1.1 (i)
Transportation Expenses (Account 650)	\$7,043	\$440	\$7,483	\$0	\$440 Sch. 1.1 (i)
Insurance - General Liability (Account 657)	\$151,690	\$0	\$151,690	\$0	\$0
Insurance - Other (Account 659)	\$0	\$0	\$0	\$0	\$0
Regulatory Com Expense - Other (667)	\$94,971	\$0	\$94,971	\$0	\$0 Sch. 1.1
Reg Com Exp - Amort of Rate Case Exp (666)	\$0	\$100,000	\$100,000	\$0	\$100,000 Sch. 1.1
Miscellaneous Expense (Account 675)	\$28,117	\$1,756	\$29,872	\$0	\$1,756 Sch. 1.1 (i)
Credit Card Fees	\$22,812	\$1,425	\$24,237	\$0	\$1,425 Sch. 1.1 (i)
Education Training	\$4,250	\$265	\$4,516	\$0	\$265 Sch. 1.1 (i)
Maint of Misc Plant	\$48,584	\$3,034	\$51,618	\$0	\$3,034 Sch. 1.1 (i)
Purchased Power	\$40,489	\$7,624	\$48,113	\$0	\$7,624 Sch. 1.1
Other Utilities	\$98,864	\$6,174	\$105,037	\$0	\$6,174 Sch. 1.1 (i)
Printing	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)
Postage	\$78	<u>\$5</u>	\$83	<u>\$0</u>	\$5 Sch. 1.1 (i)
Subtotal - Admin	\$2,173,233	-\$26,8 <u>10</u>	\$2,146,423	-\$163,514	\$136,703
CUSTOMER ACCOUNTS	, , , , , ,	,,	7	4100,011	ψ100,700
Salary & Wages - Cust Ser	\$192,753	\$6,255	\$199,008	\$6,255	\$0 R. Benson
Salary & Wages - Meter	\$252,127	\$76,413	\$328,541	\$76,413	\$0 R. Benson
Salary & Wages Payroll Tx(CS)	\$14,856	\$123	\$14,979	\$123	\$0 R. Benson
Salary & Wages Payroll Tx (Meters)	\$23,110	\$1,289	\$24,399	\$1,289	\$0 R. Benson
Empl Pensions & Benefits (Cust Ser)	\$68,892	\$7,929	\$76,821	\$7,929	\$0 R. Benson
Empl Pensions & Benefits (Meters)	\$156,109	\$15,327	\$171,436	\$15,327	\$0 R. Benson
Matls & Supp (Cust Serv)	\$980	\$61	\$1,041	\$0	\$61 Sch. 1.1 (i)
Matls & Supp (Meters)	\$3,360	\$210	\$3,570	\$0	\$210 Sch. 1.1 (i)
Contractual Services - Other - [Cust. Srvc.] (Account 63	\$34,898	\$2,179	\$37,077	\$0	\$2,179 Sch. 1.1 (i)
Rental of Equipment (Account 642)	\$1,931	\$121	\$2,051	\$0	\$121 Sch. 1.1 (i)
Workers Comp - Cust Serv	\$12,517	-\$9,954	\$2,563	-\$9,954	\$0 R. Benson
Workers Comp - Meters	\$0	\$13,191	\$13,191	\$13,191	\$0 R. Benson
Transportation Expenses - [Cust srvc.] (Account 650)	\$763	\$48	\$810	\$0	\$48 Sch. 1.1 (i)
Transportation Expenses - [Meter] (Account 650)	\$11,117	\$694	\$11,811	\$0	\$694 Sch. 1.1 (i)
Bad Debt Expense (Account 670)	\$1,710	\$107	\$1,817	\$0	\$107 Sch. 1.1 (i)
Miscellaneous Expense - [Cust. Srvc.] (Account 675)	\$238	\$15	\$253	\$0	\$15 Sch. 1.1 (i)
Miscellaneous Expense - [Meter] (Account 675)	\$686	\$43	\$729	\$0	\$43 Sch. 1.1 (i)
Education Training - [Cust. Srvc.]	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)
Education Training - [Meter]	\$732	\$46	\$778	\$0	\$46 Sch. 1.1 (i)
Repairs & Maintenance - general	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)
Repairs & Maintenance - meters	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)
Other Utilities - [Cust. Srvc.]	\$2,586	\$161	\$2,747	\$0	\$161 Sch. 1.1 (i)
Other Utilities - [Meter]	\$3,028	\$189	\$3,217	\$0	\$189 Sch. 1.1 (i)
Printing - [Cust. Srvc.]	\$39,768	\$2,483	\$42,251	\$0 \$0	\$2,483 Sch. 1.1 (i)
Printing - [Meter]	\$902	\$56	\$958	\$0 \$0	\$56 Sch. 1.1 (i)
Postage[Cust. Srvc.]	\$110,011	<u>\$6,870</u>	\$116,880	\$0	\$6,870 Sch. 1.1 (i)
Subtotal - Customer Accts	\$933,072	\$123,856	\$1,056,929	\$110,574	\$13,283
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			<-	Adjus	tments Detail -	T (100 THE THE TOU SHE THE THE THE THE THE THE THE THE THE T
	Test Year	Summary of	Rate Year		Other	Supporting
Expense Item	FY 2014	<u>Adjustments</u>	FY 2016 I	Labor Increase	<u>Adjustments</u>	<u>Schedule</u>
SOURCE OF SUPPLY						
Salaries & Wages - (601)	\$126,626	-\$1,117	\$125,509	-\$1,117	\$0	R. Benson
Salaries & Wages - Payroll Taxes	\$9,327	\$91	\$9,418	\$91	\$0	R. Benson
Employee Pensions & Benefits (604)	\$45,138	\$4,772	\$49,910	\$4,772	\$0	R. Benson
Workers Comp	\$3,959	\$1,338	\$5,297	\$1,338	\$0	R. Benson
Purchased Power (Account 615)	\$92,006	\$23,076	\$115,082	\$0	\$23,076	Sch. 1.1
Materials and Supplies (Account 620) & Rental	\$1,988	\$124	\$2,112	\$0	\$124	Sch. 1.1 (i)
Transportation Expenses (Account 650)	\$3,661	\$229	\$3,890	\$0	\$229	Sch. 1.1 (i)
Miscellaneous Expense (Account 675)	\$49	\$3	\$52	\$0	\$3	Sch. 1.1 (i)
Security Service	\$74,733	\$4,667	\$79,400	\$0	\$4,667	Sch. 1.1 (i)
Education Training	\$628	\$39	\$667	\$0	\$39	Sch. 1.1 (i)
Maint of Misc Plant	\$76,766	\$4,794	\$81,560	\$0		Sch. 1.1 (i)
Other Utilities	<u>\$3,990</u>	<u>\$249</u>	<u>\$4,239</u>	<u>\$0</u>	\$249	Sch. 1.1 (i)
Subtotal - Supply	\$438,872	\$38,264	\$477,136	\$5,084	\$33,180	
PURIFICATION						
DBO O&M Contract	\$1,851,761	\$230,523	\$2,082,284	\$0	\$230,523	Sch. 1.1
Purchased Power (Account 615)	\$776,713	\$188,151	\$964,863	\$0	\$188,151	Sch. 1.1
Other Utilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Subtotal - Purification	\$2,628,473	\$418,674	\$3,047,147	\$0	\$418,674	

			< Adjustments Detail			
	Test Year	Summary of	Rate Year		Other Supporting	
Expense Item	<u>FY 2014</u>	<u>Adjustments</u>	FY 2016	Labor Increase	Adjustments Schedule	
TRANSMISSION & DISTRIBUTION						
Salaries & Wages - (601)	\$927,786	\$80,121	\$1,007,907	\$80,121	\$0 R. Benson	
Salaries & Wages -[Engineering] (601)	\$373,160	\$4,937	\$378,097	\$4,937	\$0 R. Benson	
Salaries & Wages - Payroll Taxes -	\$71,111	\$4,035	\$75,146	\$4,035	\$0 R. Benson	
Salaries & Wages - Payroll Taxes - [Engineering]	\$27,444	\$929	\$28,374	\$929	\$0 R. Benson	
Salaries & Wages - Police Details	\$86,272	\$0	\$86,272	\$0	\$0	
Employee Pensions & Benefits - (604)	\$399,728	\$70,721	\$470,449	\$70,721	\$0 R. Benson	
Employee Pensions & Benefits - [Engineering] (604)	\$122,039	\$27,683	\$149,723	\$27,683	\$0 R. Benson	
Materials and Supplies - (Account 620)	\$55,068	\$3,439	\$58,507	\$0	\$3,439 Sch. 1.1 (i)	
Materials and Supplies - [Engineering] (Account 620)	\$11,225	\$701	\$11,926	\$0	\$701 Sch. 1.1 (i)	
Rental of Equipment (Account 642)	\$11,734	\$733	\$12,467	\$0	\$733 Sch. 1.1 (i)	
Rental of Equipment - [Engineering] (Account 642)	\$2,959	\$185	\$3,144	\$0	\$185 Sch. 1.1 (i)	
Transportation Expenses - (Account 650)	\$79,571	\$4,969	\$84,539	\$0	\$4,969 Sch. 1.1 (i)	
Transportation Expenses - [Engineering](Account 650)	\$8,826	\$551	\$9,377	\$0	\$551 Sch. 1.1 (i)	
Workers Comp T&D	\$74,692	-\$29,928	\$44,764	-\$29,928	\$0 R. Benson	
Workers Comp - Engineering	\$16,100	\$1,513	\$17,613	\$1,513	\$0 R. Benson	
Miscellaneous Expense - (Account 675)	\$3,377	\$211	\$3,588	\$0	\$211 Sch. 1.1 (i)	
Miscellaneous Expense - [Engineering] (Account 675)	\$495	\$31	\$526	\$0	\$31 Sch. 1.1 (i)	
Education Training	\$4,444	\$278	\$4,722	\$0	\$278 Sch. 1.1 (i)	
Education Training - [Engineering]	\$667	\$42	\$708	\$0	\$42 Sch. 1.1 (i)	
Repairs & Maintenance - general	\$1,432	\$89	\$1,522	\$0	\$89 Sch. 1.1 (i)	
Repairs & Maintenance - T&D	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)	
Repairs & Maintenance - fire services	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)	
Repairs & Maintenance - services	\$4,268	\$267	\$4,534	\$0	\$267 Sch. 1.1 (i)	
Repairs & Maintenance - Hydrants	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)	
Road surface restoration	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)	
Repairs & Maintenance - general	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)	
Purchased Power	\$14,744	\$2,503	\$17,247	\$0	\$2,503 Sch. 1.1	
Other Utilities	\$22,105	\$1,380	\$23,486	\$0	\$1,380 Sch. 1.1 (i)	
Other Utilities - [Engineering]	\$3,525	\$220	\$3,745	\$0	\$220 Sch. 1.1 (i)	
Printing	\$0	\$0	\$0	\$0	\$0 Sch. 1.1 (i)	
Postage[Engineering]	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	<u>\$0</u> Sch. 1.1 (i)	
Subtotal - T&D	\$2,322,774	\$175,610	\$2,498,384	\$160,012	\$15,598	

			< Adjustments Detail				
	Test Year	Summary of	Rate Year		Other	Supporting	
Expense Item	FY 2014	<u>Adjustments</u>	<u>FY 2016 L</u>	abor Increase	<u>Adjustments</u>		
CAPITAL EXPENSE							
Property Taxes							
Source of Supply	\$750,533	-\$137,507	\$613,026	\$0	-\$137,507	Sch. 1.1	
Treatment-Pumping	\$0	\$0	\$0	\$0	\$0	Sch. 1.1	
Treatment-Purification	\$0	\$0	\$0	\$0	\$0	Sch. 1.1	
Trans & Distrib	\$162,078	-\$22,729	\$139,349	\$0	-\$22,729	Sch. 1.1	
Rental Property	\$9,217	\$5	\$9,222	\$0	\$4.84	Sch. 1.1	
Restrict. Bond Principal, Interest & RICWFA Fees *	\$7,764,193	\$0	\$7,764,193	\$0	\$0	Sch. 1.1	
Leases	\$0	\$0	\$0	\$0	\$0		
IFR	\$2,500,000	\$0	\$2,500,000	\$0	\$0	Sch. 1.1	
Trustee Fees	\$26,879	\$4,121	\$31,000	\$0	\$4,121	Sch. 1.1	
O&M Reserve Deposit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	Sch. 1.1	
Subtotal - Capital	\$11,212,900	-\$156,111	\$11,056,790	\$0	-\$156.111		
TOTAL EXPENSES	\$19,709,324	\$573,483	\$20,282,808	\$112,156	\$461,327		
PLUS: Rev. Stabiliz./Oper. Rev. Allowance	\$0	\$294,374	\$294,374			Sch. 1.1	
LESS: Service Instal Revenue	-\$78,239	\$0	-\$78,239				
LESS: State Surcharge Revenue	-\$48,282	\$1,152	-\$47,129		\$1,152	Sch. 1.1	
LESS: Penalties	-\$284,343	\$0	-\$284,343				
LESS: Non-Operating Rental	-\$27,850	\$0	-\$27,850			see DGB-1	
LESS: Interest Income	-\$813	\$0	-\$813			see DGB-1	
LESS: Misc Non-Operating	<u>-\$219,519</u>		<u>-\$219,519</u>			see DGB-1	
REQUIRED FROM RATES	\$19,050,279	\$869,009	\$19,919,288	\$112,156	\$462,479		

^{*} TY Debt & RICWFA Fees = Restricted amount from Docket #4171 less Trustee Fees Below

DETAILS OF ADJUSTMENTS TO TEST YEAR EXPENSES

Capital Requirements

Property Taxes

reporty taxes for fature years based on follows	ng projections.				
	<u>2015</u>	<u>2016</u>	<u> 2017</u>	<u>2018</u>	
Source of Supply	\$627,484	\$613,026	\$566,674	\$570,431	
Trans & Distrib	\$135,290	\$139,349	\$143,530	\$147,835	
Rental Property	\$9,222	\$9,222	\$9,222	\$9,222	
Totals	\$771,996	\$761,597	\$719,425	\$727,488	
Debt Service					
Projected Debt is as follows:					
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Existing Revenue Bonds	•		***************************************		
Principal (& sinking fund)	\$4,182,000	\$4,650,000	\$4,782,000	\$4,924,000	\$5,074,000
Interest	<u>\$3,453,241</u>	\$3,436,879	\$3,333,002	\$3,217,087	\$3,092,714
Total	\$7,635,241	\$8,086,879	\$8,115,002	\$8,141,087	\$8,166,714
Projected Revenue Bonds (Jan 2015)					, ,
Principal	\$0	\$1,000	\$1,000	\$397,000	\$403,000
Interest	<u>\$0</u>	<u>\$29,814</u>	<u>\$171,978</u>	\$291,060	\$306,743
Total	\$0	\$30,814	\$172,978	\$688,060	\$709,743
Existing General Obligation Bonds				•	•
Principal	\$86,186	\$58,266	\$59,562	\$60,374	\$61,087
Interest	<u>\$21,036</u>	<u>\$11,818</u>	<u>\$9,598</u>	<u>\$7,314</u>	<u>\$5,013</u>
Total	\$107,221	\$70,084	\$69,160	\$67,688	\$66,100
Total All Bonds	\$7,742,462	\$8,187,777	\$8,357,140	\$8,896,834	\$8,942,556
RICWFA Fees	<u>\$365,455</u>	<u>\$365,455</u>	<u>\$365,455</u>	\$365,455	\$365,455
Total RICWFA	\$8,107,917	\$8,553,232	\$8,722,595	\$9,262,289	\$9,308,011

^{*} Although costs are shown to increase, no change over the restricted amounts from Docket 4171 is requested for the rate year. Full recovery in a second step increase is requested for FY 2017 amounts.

Trustee Fees			Test Yr	Estim RY
	Bank of New York	Trustees Fees	\$18,500	\$22,250
	US Bank	Admin Fess	\$3,250	\$3,250
Partri	dge, Hahn & Snow	Legal Fees - Annual Disclosure filing	\$2,729	\$3,100
	Amtec	Annual Arbitrage Services	\$2,400	\$2,400
	Total Fees		\$26,879	\$31,000

 IFR - PAYGO
 Rate Year

 \$2,500,000

O&M Reserve Requirement

Rate Year O&M = \$9,987,615 (Operating Costs plus Property Taxes)

Required Level (25%) \$2,496,904

Balance 6/30/14 \$2,708,181

Estimated Additions \$0

Estimated Balance 6/30/15 \$2,708,181

Rate Year Addition = \$0

Operating Costs
DBO Contract

New WTP

Annual Contract Rate Year \$1,851,761
Rate Year Estimate \$2,082,284
Increase over Test Year \$230,523

DETAILS OF ADJUSTMENTS TO TEST YEAR EXPENSES

Inflation Adjustments

Indicated items were increased for inflation based on GDP as published by Bureau of Economic Ana Inflation for 2 yrs 6.24%

3.08% per year

Power Costs

		Test Year	A	<u>djustment *</u>	Rate Year
<u>Administration</u>					
	Delivery	\$ 24,976	\$	1,560	\$ 26,536
	Supply	\$ 15,513	\$	6,064	\$ 21,577
	Total	\$ 40,489	\$	7,624	\$ 48,113
Source of Supply		•		,	
	Delivery	\$ 39,245	\$	2,451	\$ 41,696
	Supply	\$ 52,761	\$	20,625	\$ 73,386
	Total	\$ 92,006	\$	23,076	\$ 115,082
Purification					
ACCOUNT OF THE PARTY OF THE PAR	Delivery	\$ 351,556	\$	21,953	\$ 373,509
	Supply	\$ 425,157	\$	166,198	\$ 591,354
	Total	\$ 776,713	\$	188,151	\$ 964,863
T&D		•		,	,
	Delivery	\$ 9,926	\$	620	\$ 10,546
	Supply	\$ 4,818	\$	1,883	\$ 6,701
	Total	\$ 14 744	\$	2 503	\$ 17 247

^{*} Delivery costs increased annually (2 yrs) by 3.08% per year for two years. Supply costs were increased based on an increase in the contract effective January 1, 2015 from 6.49 cents to 9.027 cents or 39.09%

Regulatory Expenses

1. Rate Case Estimated Rate Year

"" Tate Gac meti" atte Tate			
Rate Case Costs (estim)	\$200,000		
Spread over 2 yrs	\$100,000		
Other	\$0		
Total Rate Year	\$100,000		
Test Year	\$0		
Adjustment	\$100,000		
2. PUC Fee - Admin			
FY 2014 Fee	\$94,971		
Increase (2 yr inflation)	<u>\$0</u>		
Total Rate Year	\$94,971		
Test Year	\$94,971		
Adjustment	\$0		
State Surcharge Revenues	Hcf/yr	Rate/hcf	Revenue
Resid. Sales (92.7%)	2,326,514	\$0.015	\$34,898
Non-Resid. Sales	815,448	\$0.015	\$12,232
Totals			\$47,129

Revenue Stabilization / Operating Revenue Allowance

See testimony of C. Woodcock. An operating reserve allowance of

1.5%

on total revenues is requested in this case.

UNITS OF SERVICE

М	E	T	Ε	R	s

		Test Year	Avg. Annual	Rate Year		
Meter	Size	Monthly	Chng 2009-14	Monthly	Equiv Factor	# of Equivs
	5/8	21,551	100.02%	21,561	1.00	21,561
	3/4	266	100.53%	269	1.39	373
	1	510	100.48%	515	2.00	1,030
•	1 1/2	219	99.29%	216	4.07	879
	2	310	95.08%	280	5.29	1,481
	3	18	94.41%	16	6.00	96
	4	9	94.41%	8	14.00	112
	6	3	87.06%	2	21.00	48
	8	0		0	30.00	0
		=======		========		=======
Totals		22,886		22,867		25,579
PUBLIC FIRE HYD	DRANTS					
		Test Year	Adjustments	Rate Year		
Pawtucket		1,515	0	1,515		
Central Falls		202	0	202		
Cumberland		198	0	198		
Attleborough		2	0	2		
To	otals	1,917	<u>o</u>	1,917		
PRIVATE FIRE SE	DVICE					
LIVIANIE LIKE SE	UAIOE					

Size	Test Year	<u>Adjustments</u>	Rate Year	Equiv Factor **	# of Equivs
2	33	5	38	4.07	155
4	67	11	78	6.00	468
6	405	0	405	14.00	5,670
8	91	2	93	21.00	1,953
10	3	0	3	21.00	63
12	<u>0</u>	<u>o</u>	0	21.00	0
Total	599	18	617		8 309

^{*} Adjusted based on annual average change from 2009-2014
* one size down to equate to meter equivalent

UNITS OF SERVICE

METERED WATER USE (ccf/year)

Class	FY 2014	Adjustments	Rate Year *
Small (5/8 - 1")	2,566,432	-56,709	2,509,723
Medium (1.5 - 2" & By pass)	617,496	42,837	660,333
Large (3" and up)	199,161	-44,046	<u>155,115</u>
Total	3,383,089	-57,918	3,325,171
Wholesale			
Cumberland	235,483	18,236	253,719
Seekonk	0	0	0
Total	235,483	18,236	253,719

* See Page 2

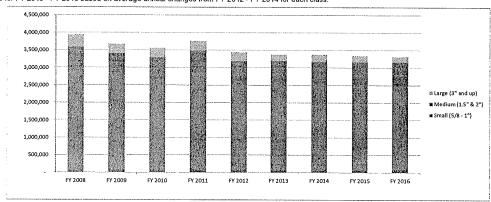
Miles of Mains

Size	Miles	Inch-Miles	
Service Pipes	203,549		
1	0.040	0.0	
2	0.672	1.3	
4	1.120	4.5	
6	92.335	554.0	
8	112.146	897.2	
10	1,638	16.4	
12	49.531	95.6% 594.4	82.3%
14	0.008	0.1	
16	4.316	69.0	
20	8.576	171.5	
24	7.446	178.7	
30	0.009	0.3	
36	0.654	23.5	
48	0.015	4.4% 0.7	17.7%
Totals	482.05	2,512	

Historic and Projected Water Sales (hcf/year)

			<u>Actual</u>					Projec	Avg Change	
RETAIL	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	12-14
Small (5/8 - 1")	2,927,770	2,773,813	2,681,579	2,883,337	2,624,422	2,590,436	2,566,432	2,537,919	2,509,723	98.9%
Medium (1.5" & 2")	672,687	640,780	623,183	613,088	577,438	609,136	617,496	638,555	660,333	103.4%
Large (3" and up)	345,755	265,983	264,474	267,557	255,714	182,344	199,161	175,764	155,115	88.3%
Subtotal Retail	3,946,212	3,680,576	3,569,236	3,763,982	3,457,574	3,381,916	3,383,089	3,352,238	3,325,171	
RESALE										12-14
Cumberland	822,591	578,899	547,806	445,099	218,558	204,308	235,483	244,431	253,719	103,8%

^{*} Note: Projections for FY 2015 - FY 2016 based on average annual changes from FY 2012 - FY 2014 for each class.



UNITS OF SERVICE - DEMAND FACTORS

	BASE		MAXIMUM DAY			PEAK HOUR			Equivalent	
	Annual Use	Average Day	Demand	Maximum Day	Extra Capacity	Demand	Maximum HourE	xtra Capacity	Meters &	
Inside - Retail	ccf/year	ccf/day	Factor	ccf/day	ccf/day	Factor	ccf/day	ccf/day	Services	Bills
Small (5/8 - 1")	2,509,723	6,876	2.50	17,190	10,314	3.50	24,066	6,876	22,963	268,132
Medium (1.5 - 2" & By	660,333	1,809	2.00	3,618	1,809	3.00	5,427	1,809	2,360	5,953
Large (3" and up)	155,115	425	1.80	765	340	2.50	1,062	297	256	316
Fire Protection	6,000 gal/min for 6 hours per Docket 3193		2,888	2,888		11,551	8,663		7,404	
Wholesale										
Cumberland	253,719	695	2.50	1,738	1,043	3,50	2,433	695		
Seekonk	0	0	2.50	0	0	3.50	0	0		
Totals	3,578,890	9,805		26,199	16,393		44,539	18,341	25,579	281,805

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

	PRO FORMA	ALLOC.						
EXPENSE ITEM	EXPENSE	SYMBOL (1)	<u>BASE</u>	MAX. DAY P	EAK HOUR	METERING	BILLINGDI	RECT FIRE
<u>ADMINISTRATION</u>								
Salaries & Wages - (601)	\$665,549	L-M	\$600,148	\$21,478	\$12,256	\$0	\$0	\$31,667
Salaries & Wages - Payroll Taxes	\$46,421	L-M	\$41,859	\$1,498	\$855	\$0	\$0	\$2,209
Employee Pensions & Benefits (604)	\$238,469	L-M	\$215,036	\$7,696	\$4,391	\$0	\$0	\$11,347
Workers Comp	\$30,667	L-M	\$27,653	\$990	\$565	\$0	\$0	\$1,459
Materials and Supplies (Account 620)	\$56,491	E-M	\$45,949	\$8,610	\$539	\$0	\$0	\$1,393
Contractual Services - Legal (Account (\$199,862	E-M	\$162,564	\$30,462	\$1,907	\$0	\$0	\$4,928
Contractual Services - Mgt. Fees (634)	\$275,788	E-M .	\$224,321	\$42,035	\$2,632	\$0	\$0	\$6,800
Contractual Services - Other (Account	\$11,886	E-M	\$9,668	\$1,812	\$113	\$0	\$0	\$293
Rental of Equipment (Account 642)	\$3,671	E-M	\$2,986	\$559	\$35	\$0	\$0	\$91
Transportation Expenses (Account 650	\$7,483	E-M	\$6,086	\$1,140	\$71	\$0	\$0	\$185
Insurance - General Liability (Account 6	\$151,690	E-M	\$123,382	\$23,120	\$1,448	\$0	\$0	\$3,740
Insurance - Other (Account 659)	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Regulatory Com Expense - Other (667)	\$94,971	E-M	\$77,248	\$14,475	\$906	\$0	\$0	\$2,342
Reg Com Exp - Amort of Rate Case Ex	\$100,000	E-M	\$81,338	\$15,242	\$954	\$0	\$0	\$2,466
Miscellaneous Expense (Account 675)	\$29,872	E-M	\$24,298	\$4,553	\$285	\$0	\$0	\$737
Credit Card Fees	\$24,237	E-M	\$19,714	\$3,694	\$231	\$0	\$0	\$598
Education Training	\$4,516	E-M	\$3,673	\$688	\$43	\$0	\$0	\$111
Maint of Misc Plant	\$51,618	E-M	\$41,985	\$7,867	\$493	\$0	\$0	\$1,273
Purchased Power	\$48,113	E-M	\$39,134	\$7,333	\$459	\$0	\$0	\$1,186
Other Utilities	\$105,037	E-M	\$85,435	\$16,009	\$1,002	\$0	\$0	\$2,590
Printing	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Postage	<u>\$83</u>	E-M	\$67	\$13	\$1	\$0	\$0	\$2
Subtotal - Admin	\$2,146,423		\$1,832,545	\$209,274	\$29,188	\$0	\$0	\$75,416
CUSTOMER ACCOUNTS				,	, ,	**	**	Ψ. σ, τ. σ
Salary & Wages - Cust Ser	\$199,008	В	\$0	\$0	\$0	\$0	\$199,008	\$0
Salary & Wages - Meter	\$328,541	M	\$0	\$0	\$0	\$262,832	\$65,708	\$0
Salary & Wages Payroll Tx(CS)	\$14,979	В	\$0	\$0	\$0	\$0	\$14,979	\$0
Salary & Wages Payroll Tx (Meters)	\$24,399	M	\$0	\$0	\$0	\$19,519	\$4,880	\$0
Empl Pensions & Benefits (Cust Ser)	\$76,821	В	\$0	\$0	\$0	\$0	\$76,821	\$0
Empl Pensions & Benefits (Meters)	\$171,436	М	\$0	\$0	\$0	\$137,149	\$34,287	\$0
Matls & Supp (Cust Serv)	\$1,041	В	\$0	\$0	\$0	\$0	\$1,041	\$0
Matls & Supp (Meters)	\$3,570	M	\$0	\$0	\$0	\$2,856	\$714	\$0
Contractual Services - Other - [Cust. Si	\$37,077	В	\$0	\$0	\$0	\$0	\$37,077	\$0
Rental of Equipment (Account 642)	\$2,051	В	\$0	\$0	\$0	\$0	\$2,051	\$0
Workers Comp - Cust Serv	\$2,563	В	\$0	\$0	\$0	\$0	\$2,563	\$0
Workers Comp - Meters	\$13,191	В	\$0	\$0	\$0	\$0	\$13,191	\$0
Transportation Expenses - [Cust srvc.]	\$810	В	\$0	\$0	\$0	\$0	\$810	\$0
Transportation Expenses - [Meter] (Acc	\$11,811	M	\$0	\$0	\$0	\$9,449	\$2,362	\$0
Bad Debt Expense (Account 670)	\$1,817	В	\$0	\$0	\$0	\$0	\$1,817	\$0
Miscellaneous Expense - [Cust. Srvc.]	\$253	В	\$0	\$0	\$0	\$0	\$253	\$0
Miscellaneous Expense - [Meter] (Accc	\$729	M	\$0	\$0	\$0	\$583	\$146	\$0
Education Training - [Cust. Srvc.]	\$0	В	\$0	\$0	\$0	\$0	\$0	\$0
Education Training - [Meter]	\$778	M	\$0	\$0	\$0	\$622	\$156	\$0
Repairs & Maintenance - general	\$0	В	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - meters	\$0	M	\$0	\$0	\$0	\$0	\$0	\$0
Other Utilities - [Cust. Srvc.]	\$2,747	В	\$0	\$0	\$0	\$0	\$2,747	\$0
Other Utilities - [Meter]	\$3,217	M	\$0	\$0	\$0	\$2,574	\$643	\$0
Printing - [Cust. Srvc.]	\$42,251	В	\$0	\$0	\$0	\$0	\$42,251	\$0
Printing - [Meter]	\$958	M	\$0	\$0	\$0	\$767	\$192	\$0
Postage[Cust. Srvc.]	\$116,880	В	<u>\$0</u>	<u>\$0</u>	\$0	\$0	\$116,880	\$0
Subtotal - Customer Accts	\$1,056,929		\$0	\$.0	\$0	\$436,351	\$620,578	\$0

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

	PRO FORMA	ALLOC.						
EXPENSE ITEM	EXPENSE	SYMBOL (1)	<u>BASE</u>	MAX. DAY P	EAK HOUR	METERING	BILLING DIF	RECT FIRE
SOURCE OF SUPPLY								
Salaries & Wages - (601)	\$125,509	Α	\$125,509	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - Payroll Taxes	\$9,418	Α	\$9,418	\$0	\$0	\$0	\$0	\$0
Employee Pensions & Benefits (604)	\$49,910	Α	\$49,910	\$0	\$0	\$0	\$0	\$0
Workers Comp	\$5,297	Α	\$5,297	\$0	\$0	\$0	\$0	\$0
Purchased Power (Account 615)	\$115,082	Α	\$115,082	\$0	\$0	\$0	\$0	\$0
Materials and Supplies (Account 620) &	\$2,112	Α	\$2,112	\$0	\$0	\$0	\$0	\$0
Transportation Expenses (Account 650	\$3,890	Α	\$3,890	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense (Account 675)	\$52	Α	\$52	\$0	\$0	\$0	\$0	\$0
Security Service	\$79,400	Α	\$79,400	\$0	\$0	\$0	\$0	\$0
Education Training	\$667	Α	\$667	\$0	\$0	\$0	\$0	\$0
Maint of Misc Plant	\$81,560	Α	\$81,560	\$0	\$0	\$0	\$0	\$0
Other Utilities	<u>\$4,239</u>	Α	<u>\$4,239</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Supply	\$477,136		\$477,136	\$0	\$0	\$0	\$0	\$0
<u>PURIFICATION</u>								
DBO O&M Contract	\$2,082,284	D	\$1,121,638	\$960,645	\$0	\$0	\$0	\$0
Purchased Power (Account 615)	\$964,863	Α	\$964,863	\$0	\$0	\$0	\$0	\$0
Other Utilities	<u>\$0</u>	Α	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Purification	\$3,047,147		\$2,086,501	\$960,645	\$0	\$0	\$0	\$0

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

•	PRO FORMA	ALLOC.						
EXPENSE ITEM	EXPENSE	SYMBOL (1)	BASE	MAX. DAY P	EAK HOUR	METERING	BILLINGD	IRECT FIRE
TRANSMISSION & DISTRIBUTION							<u> </u>	HAD T TINE
Salaries & Wages - (601)	\$1,007,907	0	\$55,871	\$47,851	\$27,306	\$806,326	\$0	\$70,553
Salaries & Wages -[Engineering] (601)	\$378,097	0	\$20,959	\$17,951	\$10,243	\$302,477	\$0	\$26,467
Salaries & Wages - Payroll Taxes -	\$75,146	0	\$4,166	\$3,568	\$2,036	\$60,117	\$0	\$5,260
Salaries & Wages - Payroll Taxes - [En	\$28,374	0	\$1,573	\$1,347	\$769	\$22,699	\$0	\$1,986
Salaries & Wages - Police Details	\$86,272	O-A	\$73,800	\$4,096	\$2,337	\$0	\$0	\$6,039
Employee Pensions & Benefits - (604)	\$470,449	0	\$26,078	\$22,335	\$12,745	\$376,359	\$0	\$32,931
Employee Pensions & Benefits - [Engir	\$149,723	0	\$8,299	\$7,108	\$4,056	\$119,778	\$0	\$10,481
Materials and Supplies - (Account 620)	\$58,507	0	\$3,243	\$2,778	\$1,585	\$46,805	\$0	\$4,095
Materials and Supplies - [Engineering]	\$11,926	0	\$661	\$566	\$323	\$9,541	\$0	\$835
Rental of Equipment (Account 642)	\$12,467	0	\$691	\$592	\$338	\$9,974	\$0	\$873
Rental of Equipment - [Engineering] (A	\$3,144	0	\$174	\$149	\$85	\$2,515	\$0	\$220
Transportation Expenses - (Account 65	\$84,539	0	\$4,686	\$4,014	\$2,290	\$67,632	\$0	\$5,918
Transportation Expenses - [Engineering	\$9,377	0	\$520	\$445	\$254	\$7,502	\$0	\$656
Workers Comp T&D	\$44,764	0	\$2,481	\$2,125	\$1,213	\$35,811	\$0	\$3,133
Workers Comp - Engineering	\$17,613	0	\$976	\$836	\$477	\$14,090	\$0	\$1,233
Miscellaneous Expense - (Account 675	\$3,588	0	\$199	\$170	\$97	\$2,871	\$0	\$251
Miscellaneous Expense - [Engineering]	\$526	0	\$29	\$25	\$14	\$421	\$0	\$37
Education Training	\$4,722	0	\$262	\$224	\$128	\$3,777	\$0	\$331
Education Training - [Engineering]	\$708	0	\$39	\$34	\$19	\$567	\$0	\$50
Repairs & Maintenance - general	\$1,522	0	\$84	\$72	\$41	\$1,217	\$0	\$107
Repairs & Maintenance - T&D	\$0	T	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - fire services	\$0	F	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - services	\$4,534	S	\$0	\$0	\$0	\$4.534	\$0	\$0
Repairs & Maintenance - Hydrants	\$0	F	\$0	\$0	\$0	\$0	\$0	\$0
Road surface restoration	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - general	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Power	\$17,247	0	\$956	\$819	\$467	\$13,798	\$0	\$1,207
Other Utilities	\$23,486	0	\$1,302	\$1,115	\$636	\$18,788	\$0	\$1,644
Other Utilities - [Engineering]	\$3,745	0	\$208	\$178	\$101	\$2,996	\$0	\$262
Printing	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
Postage[Engineering]	<u>\$0</u>	0	<u>\$0</u>	<u>\$0</u>	\$0	\$0	\$0	\$0
Subtotal - T&D	\$2,498,384		\$207,258	\$118,398	\$67,562	\$1,930,596	\$0	\$174,569
TOTAL O&M	\$9,226,018	1	\$4,603,440	\$1,288,318	\$96,750	\$2,366,947	\$620,578	\$249,986
							•	

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

EXPENSE ITEM CAPITAL EXPENSE	PRO FORMA EXPENSE	ALLOC. SYMBOL (1)	<u>BASE</u>	MAX., DAY I	PEAK HOUR	METERING	<u>BILLING DI</u>	RFCT FIRE
Property Taxes	0040.000		0040 000	00	00	ድስ	\$0	\$0
Source of Supply	\$613,026	A	\$613,026	\$0	\$0	\$0	* -	* "
Treatment-Pumping	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Treatment-Purification	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Trans & Distrib	\$139,349	T-C	\$48,759	\$41,760	\$23,886	\$21,093	\$0	\$3,851
Rental Property	\$9,222	Α	\$9,222	\$0	\$0	\$0	\$0	\$0
Restrict. Bond Principal, Interest & RIC	\$7,764,193	P-M	\$4,138,713	\$2,413,986	\$722,853	\$356,674	\$10,224	\$121,743
Leases	\$0	P-M	\$0	\$0	\$0	\$0	\$0	\$0
IFR	\$2,500,000	Р	\$1,214,491	\$777,282	\$232,752	\$229,692	\$6,584	\$39,200
Trustee Fees	\$31,000	P-M	\$16,525	\$9,638	\$2,886	\$1,424	\$41	\$486
O&M Reserve Deposit	<u>\$0</u>	E	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Capital	\$11,056,790		\$6,040,735	\$3,242,666	\$982,378	\$608,882	<u>\$16,848</u>	<u>\$165,280</u>
TOTAL EXPENSES	\$20,282,808		\$10,644,175	\$4,530,983	\$1,079,128	\$2,975,830	\$637,426	\$415,266
PLUS: Rev. Stabiliz./Oper. Rev. Allowa	\$294,374	I	\$146,882	\$41,106	\$3,087	\$75,522	\$19,801	\$7,976
LESS: Service Instal Revenue	-\$78,239	S	\$0	\$0	\$0	-\$78,239	\$0	\$0
LESS: State Surcharge Revenue	-\$47,129	1	-\$23,516	-\$6,581	-\$494	-\$12,091	-\$3,170	-\$1,277
LESS: Penalties	-\$284,343	1	-\$141,876	-\$39,705	-\$2,982	-\$72,948	-\$19,126	-\$7,704
LESS: Non-Operating Rental	-\$27,850	Α	-\$27,850	\$0	\$0	\$0	\$0	\$0
LESS: Interest Income	-\$813	1	-\$406	-\$114	-\$9	-\$209	-\$55	-\$22
LESS: Misc Non-Operating	-\$219,519	<u>1</u>	<u>-\$109,532</u>	<u>-\$30,654</u>	<u>-\$2,302</u>	<u>-\$56,318</u>	-\$14,766	<u>-\$5,948</u>
REQUIRED FROM RATES	\$19,919,288		\$10,487,876	\$4,495,036	\$1,076,428	\$2,831,547	\$620,110	\$408,291

ALLOCATION OF PLANT IN SERVICE TO COST COMPONENTS

		ALLOC.						
EXPENSE ITEM	PLANT VALUE	SYMBOL (1)	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING D	IRECT FIRE
SOURCE OF SUPPLY								
Land & Land Rights	\$5,738,631	Α	\$5,738,631	\$0	\$0	\$0	\$0	\$0
Structures & Improvements	\$14,532,046	Α	\$14,532,046	\$0	\$0	\$0	\$0	\$0
Wells & Springs	\$449,365	Α	\$449,365	\$0	\$0	\$0	\$0	\$0
<u>PUMPING</u>								
Land & Land Rights	\$30,133	D	\$16,231	\$13,902	\$0	\$0	\$0	\$0
Structures & Improvements	\$937,301	D	\$504,885	\$432,417	\$0	\$0	\$0	\$0
Pumping Equipment	\$1,566,482	D	\$843,797	\$722,684	\$0	\$0	\$0	\$0
<u>PURIFICATION</u>								
Land & Land Rights	\$26,046	D	\$14,030	\$12,016	\$0	\$0	\$0	\$0
Structures & Improvements	\$52,659,920	D	\$28,365,672	\$24,294,248	\$0	\$0	\$0	\$0
Water Treatment Equipment	\$635,768	D	\$342,461	\$293,307	\$0	\$0	\$0	\$0
TRANSM & DISTRIBUTION								
Land & Land Rights	\$1,590	Н	\$640	\$548	\$402	\$0	\$0	\$0
Distribution Reservoirs	\$693,080	H	\$278,830	\$238,809	\$175,441	\$0	\$0	\$0
Transmission Mains	\$13,902,718	D	\$7,488,807	\$6,413,912	\$0	\$0	\$0	\$0
Distribution mains	\$64,762,267	Н	\$26,054,233	\$22,314,578	\$16,393,456	\$0	\$0	\$0
Services	\$9,654,037	S	\$0	\$0	\$0	\$9,654,037	\$0	\$0
Meters	\$4,977,190	S	\$0	\$0	\$0	\$4,977,190	\$0	\$0
Hydrants	\$2,671,081	F	\$0	\$0	\$0	\$0	\$0	\$2,671,081
Other Misc Equip	\$100,595	Н	\$40,470	\$34,661	\$25,464	\$0	\$0	\$0
<u>GENERAL</u>								
Structures & Improvements	\$2,337,900	E	\$915,035	\$356,333	\$22,311	\$781,639	\$204,934	\$57,648
Office furniture & equipment	\$846,750	E	\$331,411	\$129,058	\$8,081	\$283,097	\$74,224	\$20,879
Transportation equipment	\$1,778,868	Ε	\$696,234	\$271,128	\$16,976	\$594,736	\$155,931	\$43,864
Stores equipment	\$7,525	Ε	\$2,945	\$1,147	\$72	\$2,516	\$660	\$186
Tools, shop & garage equipment	\$41,651	E	\$16,302	\$6,348	\$397	\$13,925	\$3,651	\$1,027
Laboratory equipment	\$85,723	Α	\$85,723	\$0	\$0	\$0	\$0	\$0
Power equipment	\$55,968	Ε	\$21,905	\$8,530	\$534	\$18,712	\$4,906	\$1,380
Communication equipment	\$103,470	E	\$40,497	\$15,771	\$987	\$34,594	\$9,070	\$2,551
Miscellaneous equipment	<u>\$199,453</u>	E	<u>\$78,064</u>	<u>\$30,400</u>	<u>\$1,903</u>	<u>\$66,684</u>	<u>\$17,483</u>	<u>\$4,918</u>
TOTAL PLANT	\$178,795,557		\$86,858,215	\$55,589,795	\$16,646,026	\$16,427,128	\$470,858	\$2,803,534
PERCENT		Р	48.58%	31.09%	9.31%	9.19%	0.26%	1.57%

ALLOCATION OF NON-ADMINISTRATIVE LABOR COSTS TO COST COMPONENTS

	PRO FORMA	ALLOC.						
EXPENSE ITEM	<u>AMOUNT</u>	SYMBOL (1)	BASE	MAX. DAY P	EAK HOUR	METERING	BILLING DI	RECT FIRE
CUSTOMER ACCOUNTS								-
Salary & Wages - Cust Ser	\$199,008	. B	\$0	\$0	\$0	\$0	\$199,008	\$0
Salary & Wages - Meter	\$328,541	M	\$0	\$0	\$0	\$262,832	\$65,708	\$0
SOURCE OF SUPPLY								
Salaries & Wages - (601)	\$125,509	Α	\$125,509	\$0	\$0	\$0	\$0	\$0
TRANSMISSION & DISTRIBUTION								
Salaries & Wages - (601)	\$1,007,907	Ο	\$55,871	\$47,851	\$27,306	\$806,326	\$0	\$70,553
Salaries & Wages -[Engineering] (601)	\$378,097	Ο	<u>\$20,959</u>	<u>\$17,951</u>	<u>\$10,243</u>	\$302,477	<u>\$0</u>	<u>\$26,467</u>
TOTALS	\$2,039,061		\$202,339	\$65,802	\$37,549	\$1,371,635	\$264,716	\$97,020
PERCENT		L	9.9%	3.2%	1.8%	67.3%	13.0%	4.8%

ALLOCATION TO FIRE, WHOLESALE & RETAIL SERVICE

UNITS OF SERVICE	TOTAL	<u>BASE</u>	MAX. DAY	PEAK HOUR	METERING	BILLINGD	IRECT FIRE
Number Units		3,578,890 ccf/yr	16,393 ccf/day	18,341 ccf/day	25,579 equiv meters	281,805 bills	1,917 hydrants
Revenue Requirements	\$19,919,288	\$10,487,876	\$4,495,036	\$1,076,428	\$2,831,547	\$620,110	\$408,291
Allocation to Fire Protection	\$1,760,972	\$52,439	\$791,800	\$508,441	included in o	calculation	\$408,291
Allocation to Wholesale *	\$856,958	\$697,862	\$158,276	\$820			
Net To Retail Metered Rates	\$17,301,358	\$9,737,575	\$3,544,959	\$567,167	\$2,831,547	\$620,110	\$0
* Allocation to wholesale based on: BASE Metered Sales (ccf/yr) Retail Sales (ccf/yr) Retail Unacctd For (ccf/yr) Total Retail (ccf/yr) Wholesale Sales (ccf/yr) Wholesale Unacctd For (ccf/yr) Total Wholesale (ccf/yr) Grand Total (ccf/yr) Wholesale Percent of Grand Total Total Base Allocation Wholesale Allocation	3,578,890 3,325,171 243,900 3,569,072 253,719 695 254,414 3,823,486 6.7% \$10,487,876 \$697,862	Based on miles of pipe	e: 100% of distri	bution/service c	osts plus 92.9% (of transmission p	lus estim fire
MAX DAY Total Max Day Allocation Less: Distribution Costs 82.3% of T&D O&M Admin O&M Share Distribution Capital Items Total Net of Distribution Wholesale Max Day % Wholesale Allocation PEAK HOUR Total Peak Hour Allocation Less: Distribution Costs 82.3% of T&D O&M Admin O&M Share Capital Items Total Net of Distribution Wholesale Peak Hr % Wholesale Allocation	\$4,495,036 -\$97,473 -\$15,834 -\$1,893,254 \$2,488,475 6.36% \$158,276 \$1,076,428 -\$55,622 -\$16,780 -\$982,378 \$21,649 3.79% \$820	See Sch. 2.2	Less Distributi All Capital Pea		en'l Items alloca	ited to Max Day	<i>(</i>)

ALLOCATION SYMBOLS

F	LLOCATION	D.A.C.	MAAY DAY	DEAKLIOLID	METERINIO	DULING	DIDEAT FIDE	
400.000/	SYMBOL	BASE		PEAK HOUR			DIRECT FIRE	
100.00%	A	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Supply, IFR, Power & Chemicals
100.00%	В	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Billing
100.00%	D	53.87%	46.13%	0.00%	0.00%	0.00%	0.00%	Max Day Demand
100.00%	E	39.14%	15.24%	0.95%	33.43%	8.77%	2.47%	O&M less A&G
100.00%	E-M	81.34%	15.24%	0.95%	0.00%	0.00%	2.47%	O&M less A&G - No Meter Alloc
100.00%	F	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Fire Service
100.00%	Н	40.23%	34.46%	25.31%	0.00%	0.00%	0.00%	Max Hour Demand
100.00%	1	49.90%	13.96%	1.05%	25.66%	6.73%	2.71%	Total O&M
100.00%	L	9.92%	3.23%	1.84%	67.27%	12.98%	4.76%	Labor
100.00%	L-M	90.17%	3.23%	1.84%	0.00%	0.00%	4.76%	Labor-No Meter Allocation
100.00%	M	0.00%	0.00%	0.00%	80.0%	20.0%	0.00%	Cust Serv - "Meter"
100.00%	0	5.54%	4.75%	2.71%	80.00%	0.00%	7.00%	O&M Mains, Hydrants & Service
100.00%	O-A	85.54%	4.75%	2.71%	0.00%	0.00%	7.00%	T&D Police Details
100.00%	Р	48.58%	31.09%	9.31%	9.19%	0.26%	1.57%	Plant
100.00%	P-M	53.31%	31.09%	9.31%	4.59%	0.13%	1.57%	Meter & Service Capital
100.00%	S	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	Services and Meters
100.00%	T	42.64%	36.52%	20.84%	0.00%	0.00%	0.00%	T&D Mains
100.00%	T-C	34.99%	29.97%	17.14%	15.14%	0.00%	2.76%	T&D Capital
Comphal D	MOD							· · · · · · · · · · · · · · · · · · ·
Symbol D	<u>MGD</u>	<u>%</u>						
Avg Day	8.026	53.87%						
Max Day Inc	6.874	46.13%						
Total Max Day	14.900	100.00%						
•								
Symbol E								
	<u>TOTAL</u>	<u>BASE</u>		PEAK HOUR		<u>BILLING</u>	DIRECT FIRE	
Amount	\$7,079,595	\$2,770,895	\$1,079,044		\$2,366,947	\$620,578	\$174,569	
Percent	E	39.1%	15.2%	1.0%	33.4%	8.8%	2.5%	
Symbol H	MGD	<u>%</u>						
Symbol 11	MGD	_/0						
Avg Day	8.026	40.23%						
Max Day Inc	6.874	34.46%						
Peak Hour Inc	5.050	<u>25.31%</u>						
Total Peak Hour	19.950	100.00%						
	EV 00	EV 40	EV 44	EV 40	EV 40	EV 4.4	0	
A D	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	Avg or Max	
Avg Day mgd)	8.80	8.53	8.38	7.11	7.56	8.55	8.03	
Max Day (mgd)	15.87	13.72	14.90	13.48	12.34	14.72	14.90	
Max Hour (mgd)		19.95	19.84	18.64	18.66	18.55	19.95	

Symbol M

These accounts include activities associated with meter reading, meter testing, backflow testing, etc.

Costs have been split based on the following personnel associated with these activities:

Employees Meter Read Meters

	# Employees	Meter Read	<u>Meters</u>
Meter Reader	1.0	1.0	
Technician	3.0		3.0
Backflow	<u>1.0</u>		<u>1.0</u>
Subtotal	5.0	1.0	4.0
Percent		20%	80%
Agent	1.0	0.20	0.80
Supervisor	<u>1.0</u>	0.20	0.80
Total	7.0	1.4	5.6
Percent		20%	80%

ALLOCATION SYMBOLS

Symbol O							
	% of Time	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING	DIRECT FIRE
Mains	13.00%	5.54%	4.75%	2.71%	0.00%	0.00%	0.00%
Hydrants	7.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.00%
Services	80.00%	0.00%	0.00%	0.00%	80.00%	0.00%	0.00%
Total	100.0%	5.5%	4.7%	2.7%	80.0%	0.0%	7.0%
Note: Based on prior doc	ket analysis of tin	пе					
Symbol T							
	Plant Amt.	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING	DIRECT FIRE
Transmission	\$13,902,718	\$7,488,807	\$6,413,912	\$0	\$0	\$0	\$0
Distribution	\$64,762,267	\$26,054,233	\$22,314,578	\$16,393,456	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$78,664,985	\$33,543,040	\$28,728,489	\$16,393,456	\$0	\$0	\$0
		42.64%	36.52%	20.84%	0.00%	0.00%	0.00%
Symbol T-C							
	Plant Amt.	BASE	MAX. DAY	PEAK HOUR	METERING	BILLING	DIRECT FIRE
Distribution Reservoirs	\$693,080	\$278,830	\$238,809	\$175,441	\$0	\$0	\$0
Transmission Mains	\$13,902,718	\$7,488,807	\$6,413,912	\$0	\$0	\$0	\$0
Distribution mains	\$64,762,267	\$26,054,233	\$22,314,578	\$16,393,456	\$0	\$0	\$0
Services	\$9,654,037	\$0	\$0	\$0	\$9,654,037	\$0	\$0
Meters	\$4,977,190	\$0	\$0	\$0	\$4,977,190	\$0	\$0
Hydrants	<u>\$2,671,081</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$2,671,081
Total	\$96,660,373	\$33,821,870	\$28,967,298		#######################################	\$0	\$2,671,081
		34.99%	29.97%	17.14%	15.14%	0.00%	2.76%

FIRE SERVICE CHARGES

PUBLIC FIRE SERVICE

Annual Charge/Hydrant =	\$708.89
Charge per meter/month (Pawtucket) =	\$5.14

PRIVATE FIRE SERVICE

SERVICE SIZE	ANNUAL
<u>(inches)</u>	<u>CHARGE</u>
2	\$17.12
4	\$37.83
6	\$95.59
8	\$175.12
10	\$263.68
12	\$386.41

ALLOCATION OF FIRE SERVICE EXPENSES TO PUBLIC AND PRIVATE FIRE SERVICE

	NUMBER	DEMAND FACTOR (1)	NO. OF EQUIVS.	PERCENT OF DEMAND	NON-HYDR. REQUIRED	DIRECT <u>HYDRANT</u>	TOTAL
PUBLIC FIRE SERVICE							
Hydrants	1,917	111.31	213,383.0	74.86%	\$1,197,376	\$161,567	\$1,358,943
PRIVATE FIRE SERVICE							
SIZE (IN)							
2 ′	38	6.19	235.2				
4	78	38.32	2,988.9				
6	405	111.31	45,080.9				
8	93	237.21	22,060.2				
10	3	426.58	1,279.7				
12	<u>0</u>	<u>689.04</u>	0.0		* 400 000	40	# 400.000
TOTAL-PRIV.	617		71,645.0	25.14%	\$402,028	\$0	\$402,028
GRAND TOTALS	2,534		285,028.0	100.00%	\$1,599,404	\$161,567	\$1,760,972
Total Fire Allocation Less O&M for T&D Fire Hydrant Capital Net Non-Hydrant	\$1,760,972 \$4,095 \$157,472 \$1,599,404						

⁽¹⁾ Based on size to the 2.63 power.

DETERMINATION OF FIRE SERVICE CHARGES

CALCULATED **CHARGE**

PUBLIC FIRE PROTECTION

PUBLIC FIRE ALLOCATION

\$1,358,943 ----

\$708.89 per year =

\$5.61 /EQUIV.

\$59.07 per month

NUMBER OF PUBLIC HYDRANTS

1,917

PRIVATE FIRE PROTECTION

PRIVATE FIRE ALLOCATION (1)

\$402,028

NO. OF EQUIV. UNITS

71,645.01

		ANNUAL A	<u>MOUNTS</u>				
	DEMAND	DEMAND	SERVICE	SERVICE	MONTHLY	+ BILLING	CALCULATED
SIZE (IN)	<u>FACTOR</u>	<u>CHARGE</u>	EQUIVS (2)	LINE CHRG	TOTAL	CHARGE	MON. CHRG
2	6.19	\$34.74	4.07	\$144.25	\$14.92	\$2.20	\$17.12
4	38.32	\$215.02	6.00	\$212.58	\$35.63	\$2.20	\$37.83
6	111.31	\$624.61	14.00	\$496.01	\$93.39	\$2.20	\$95.59
8	237.21	\$1,331.06	21.00	\$744.02	\$172.92	\$2.20	\$175.12
10	426.58	\$2,393.71	21.00	\$744.02	\$261.48	\$2.20	\$263.68
12	689.04	\$3,866.49	21.00	\$744.02	\$384.21	\$2.20	\$386.41

⁽¹⁾ Private Fire includes allocated service maintenance costs as detailed below:

Service Line Maintenance Cost = Service Line Debt Costs =

\$965,298 (Half of total "Metering" O&M)

\$235,342

Addtnl Allocation to Fire Service =

\$294,374 (24.52%)

Cost per Equiv/year =

\$ 35.43

⁽²⁾ See Schedule 2.0

CITY OF PAWTUCKET FIRE CHARGES

Because the City of Pawtucket has passed an Ordinance to stop paying hydrant rental fees under R.I.GL. § 45-39-4 it is necessary to reallocated the allocated costs direct;ly to the customers in Pawtucket. This was approved by the RI PUC in Docket 4300.

Fire Hydrants in Pawtucket = 1,515
Proposed Hydrant Charge (per month) \$59.07
Annual Hydrant Charge to Pawtucket : \$1,073,893
Number of Meters * 208,932
Fire Charge per meter = \$5.14

^{*} Pawtucket Water Proposed to recover these costs through an additional charge per meter in Docket 4300. This was approved by the RI PUC.

DETERMINATION OF SERVICE CHARGES

BILLING CHARGE

CUST. BILLING ALLOC.	\$620,110	
NUMBER OF BILLINGS (Include Priv	= Fir 281,805	\$2.20 PER BILLING
METER CHARGE		
CUST. METER ALLOC. (1)	\$2,537,173 =	\$99.19 / EQ. METER/YR
NO. EQUIV. METERS	25,579	

TOTAL SERVICE CHARGES

MONTHLY ACCOUNTS				
METER	BILLING	TOTAL		
<u>CHARGE</u>	<u>CHARGE</u>	<u>CHARGE</u>		
\$8.27	\$2.20	\$10.47		
\$11.45	\$2.20	\$13.65		
\$16.53	\$2.20	\$18.73		
\$33.65	\$2.20	\$35.85		
\$43.69	\$2.20	\$45.89		
\$49.59	\$2.20	\$51.79		
\$115.72	\$2.20	\$117.92		
\$173.58	\$2.20	\$175.78		
\$247.97	\$2.20	\$250.17		
	\$8.27 \$11.45 \$16.53 \$33.65 \$43.69 \$49.59 \$115.72 \$173.58	METER CHARGE BILLING CHARGE \$8.27 \$2.20 \$11.45 \$2.20 \$16.53 \$2.20 \$33.65 \$2.20 \$43.69 \$2.20 \$49.59 \$2.20 \$173.58 \$2.20		

⁽¹⁾ Less allocation of Service Maintenance Costs to Private Fire Service - see Sch. 4.2,

ALLOCATION OF GENERAL WATER EXPENSES TO CUSTOMER CLASSES

Class Demands

CUSTOMER	AVERAGE D	EMANDS		MAX DAY EXTRA C	CAPACITY	
<u>CLASS</u>	(CCF/DAY)	PERCENT	FACTOR	(CCF/DAY) XTR	A CCF/DAY	PERCENT
<u>Retail</u>						
Small (5/8 - 1")	6,876	70.13%	2.50	17,190	10,314	76.37%
Medium (1.5 - 2" & By pass	1,809	18.45%	2.00	3,618	1,809	13.40%
Large (3" and up)	425	4.33%	1.80	765	340	2.52%
<u>Wholesale</u>						
Cumberland	695	7.09%	2.50	1,738	1,043	7.72%
Seekonk	<u>0</u>	<u>0.00%</u>	2.50	<u>0</u>	<u>O</u>	<u>0.00%</u>
Total	9,805	100.00%		23,311	13,506	100.00%

CUSTOMER	AVERAGE D	AVERAGE DEMANDS PEAK HOUR EXTRA CAPA			CAPACITY	
<u>CLASS</u>	(CCF/DAY)	PERCENT	FACTOR	(CCF/DAY) XTR	A CCF/DAY	PERCENT
<u>Retail</u>						
Small (5/8 - 1")	6,876	70.13%	3.50	24,066	6,876	71.05%
Medium (1.5 - 2" & By pass	1,809	18.45%	3.00	5,427	1,809	18.69%
Large (3" and up)	425	4.33%	2.50	1,062	297	3.07%
<u>Wholesale</u>						
Cumberland	695	7.09%	3.50	2,433	695	7.18%
Seekonk	<u>0</u>	<u>0.00%</u>	3.50	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total	9,805	100.00%		32,989	9,678	100.00%

Allocation of Retail Metered Sales Costs to Classes (see Sch 3.3)

CUSTOMER	BASE C	ASE COSTS MAX. DAY XTRA CAPACITY PEAK HR. XTRA CAPACITY		MAX. DAY XTRA CAPACITY		CAPACITY	TOTAL
<u>CLASS</u>	PERCENT	<u>AMOUNT</u>	PERCENT	<u>AMOUNT</u>	PERCENT	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>Retail</u>							
Small (5/8 - 1")	75.48%	\$7,349,582	82.76%	\$2,933,672	76.55%	\$434,154	\$10,717,407
Medium (1.5 - 2" & By pass	19.86%	\$1,933,747	14.52%	\$514,585	20.14%	\$114,230	\$2,562,563
Large (3" and up)	<u>4.66%</u>	\$454,246	<u>2.73%</u>	<u>\$96,703</u>	<u>3.31%</u>	\$18,783	\$569,732
Total	100.00%	\$9,737,575	100.00%	\$3,544,959	100.00%	\$567,167	\$13,849,701
		70.3%		25.6%		4.1%	

METERED WATER RATES

<u>Small (5/8 - 1")</u> Total Expense (2)	\$10,717,407	=	\$	4 270	nor oof
Metered Sales (HCF) (1)			Φ	4.270	per ccf
Medium (1.5 - 2" & By pas	<u>s)</u>				
Total Expense (2)	\$2,562,563	=	\$	3.881	per ccf
Metered Sales (HCF) (1)	660,333		Ψ	0.001	per cer
Large (3" and up)					
Total Expense (2)	\$569,732 -		\$	3 673	per ccf
Metered Sales (HCF) (1)	155,115	•••	Ψ	3.073	per cci
Wholesale					
Total Expense (3)	\$856,958			<u></u>	nonoof
Metered Sales (HCF) (1)	253,719			Φ 3.378	per ccf

⁽¹⁾ See Sch 2.0(2) See Sch 6.0(3) See Sch. 3.3

COMPARISON OF CURRENT & PROPOSED RATES

		<u>Current</u>	Proposed	% Change
Metered Rates (\$/ccf)				
Small (5/8 - 1")		\$3.900	\$4.270	9.5%
Medium (1.5 - 2" & By pass)		\$3.489	\$3.881	11.2%
Large (3" and up)		\$3.286	\$3.673	11.8%
<u>Wholesale</u>		\$2.726	\$3.378	23.9%
Service Charges (Monthly)				
	5/8	\$10.00	\$10.47	4.7%
	3/4	\$12.96	\$13.65	5.3%
	1	\$17.68	\$18.73	5.9%
	1 1/2	\$33.60	\$35.85	6.7%
	2	\$42.93	\$45.89	6.9%
	3	\$48.42	\$51.79	7.0%
	4	\$109.89	\$117.92	7.3%
	6	\$163.68	\$175.78	7.4%
	8	\$232.83	\$250.17	7.4%
Fire Service (Monthly)				
Public	/hydrant/month	\$29.51	\$59.07	100.2%
Pawtucket	. \$/billing	\$2.57	\$5.14	100.0%
Private				
	2	\$16.76	\$17.12	2.2%
	4	\$35.67	\$37.83	6.1%
	6	\$89.21	\$95.59	7.1%
	8	\$161.72	\$175.12	8.3%
	10	\$240.07	\$263.68	9.8%
	12	\$348.65	\$386.41	10.8%

IMPACT OF PROPOSED RATES

METER	MONTHLY	CURRENT	***************************************	PROPOSED	·····
SIZE	USE - CU FT	RATES	<u>NEW BILL</u>	\$ INCREASE	% INCREASE
Metered Service (Monthly Bills/Inc	dudes Pawtucket F	<u>ire)</u>			
Small	000	***	400.00	40.00	
5/8	600	\$33.40	\$36.09	\$2.69	8.1%
5/8	800	\$41.20	\$44.63	\$3.43	8.3%
5/8	1,200	\$56.80	\$61.71	\$4.91	8.6%
5/8	1,700	\$76.30	\$83.06	\$6.76	8.9%
5/8	2,500	\$107.50	\$117.22	\$9.72	9.0%
5/8	3,000	\$127.00	\$138.57	\$11.57	9.1%
5/8	5,000	\$205.00	\$223.97	\$18.97	9.3%
5/8	7,500	\$302.50	\$330.72	\$28.22	9.3%
5/8	9,000	\$361.00	\$394.77	\$33.77	9.4%
1	1,000	\$56.68	\$61.43	\$4.75	8.4%
1	12,000	\$485.68	\$531.13	\$45.45	9.4%
1	25,000	\$992.68	\$1,086.23	\$93.55	9.4%
Medium					
1 1/2	25,000	\$905.85	\$1,006.10	\$100.25	11.1%
1 1/2	50,000	\$1,778.10	\$1,976.35	\$198.25	11.1%
2	75,000	\$2,659.68	\$2,956.64	\$296.96	11.2%
2	100,000	\$3,531.93	\$3,926.89	\$394.96	11.2%
Large		,	•		
3	75,000	\$2,512.92	\$2,806.54	\$293.62	11.7%
3	100,000	\$3,334.42	\$3,724.79	\$390.37	11.7%
4	250,000	\$8,324.89	\$9,300.42	\$975.53	11.7%
6	300,000	\$10,021.68	\$11,194.78	\$1,173.10	11.7%
6	1,000,000	\$27,423.68	\$33,955.78	\$6,532.10	23.8%
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	* ,	+ - ,	
Fire Service (Monthly Bill)					
Municipal Fire Service	200 hydrants	\$491.82	\$984.50	\$492.68	100.2%
Pawtucket Public Fire Protection	per bill	\$2.57	\$5.14	\$2.57	100.0%
Private Fire Service	4 Inch Service	\$2.97	\$3.15	\$0.18	6.1%
	6 Inch Service	\$7.43	\$7.97	\$0.53	7.1%
	8 Inch Service	\$13.48	\$14.59	\$1.12	8.3%
	5	φ10.10	Ψ11.00	Ψ1.12	0.070

REVENUE RECONCILIATION

Service Charge:		< Curre	nt>	< Propo	<u>sed></u>
<u>Monthly</u>					
5/8	21,561	\$10.00	\$2,587,273	\$10.47	\$2,708,875
3/4	269	\$12.96	\$41,812	\$13.65	\$44,038
1	515	\$17.68	\$109,237	\$18.73	\$115,725
1 1/2	216	\$33.60	\$87,043	\$35.85	\$92,871
2	280	\$42.93	\$144,364	\$45.89	\$154,318
3	16	\$48.42	\$9,322	\$51.79	\$9,971
4	8	\$109.89	\$10,578	\$117.92	\$11,351
6	2	\$163.68	\$4,466	\$175.78	\$4,796
8	0	\$232.83	\$0	\$250.17	\$0
Consumption Charge:					
Small (5/8 - 1")	2,509,723	\$3.900	\$9,787,921	\$4.270	\$10,716,519
Medium (1.5 - 2" & By pass)	660,333	\$3.489	\$2,303,901	\$3.881	\$2,562,752
Large (3" and up)	155,115	\$3.286	\$509,708	\$3.673	\$569,738
					·
<u>Wholesale</u>	253,719	\$2.726	\$691,638	\$3.378	\$857,062
Fire Protection:					
Public Hydrants (non Pawtucket)	402	\$29.51	\$142,352	\$59.07	\$284,954
Pawtucket Billings	208,932	\$2.57	\$536,955	\$5.14	\$1,073,910
r awtaokot Billingo	200,002	Ψ2.57	Ψ000,900	ψ5.14	\$1,075,910
Private Fire Protection					
	20	640.70	67.040	047.40	47.005
2 4	38 78	\$16.76	\$7,640	\$17.12	\$7,805
6		\$35.67	\$33,391	\$37.83	\$35,413
8	405	\$89.21	\$433,569	\$95.59	\$464,547
	93	\$161.72	\$180,479	\$175.12	\$195,438
10 12	3	\$240.07	\$8,642	\$263.68	\$9,492
12	0	\$348.65	\$0 ======	\$386.41	\$0 =======
Total			\$17,630,291	-	\$19,919,574
Plus: Misc Revenues			\$659,046		\$657,894
Pro Forma Revenue			====== \$18,289,337		\$20,577,467
Required Revenue			\$20,577,182		\$20,577,182
Difference			-\$2,287,845		\$286
Increase in Revenues			Ψ <u>=</u> , <u>=</u> 01,040		\$2,288,131
Percent Increase in Total Revenues					12.5%
Percent Increase in Rate Revenues (non-misc)				13.0%
in the same in the same in the same of the					13.070

SUMMARY OF COST OF SERVICE

	<u>Test Year</u>	<u>Adjustments</u>	Rate Year
Revenues Service Charges Metered Rates Fire Protection Miscellaneous	\$2,994,094 \$13,293,168 \$1,343,028 \$659,046	\$147,850 \$1,412,902 \$728,530 <u>-\$1,152</u>	\$3,141,944 \$14,706,071 \$2,071,559 <u>\$657,894</u>
Total Revenue	\$18,289,337	\$2,288,131	\$20,577,467
Expenses			
<u>0&M</u>			
Admin	\$2,173,233	-\$26,810	\$2,146,423
Customer Serv	\$933,072	\$123,856	\$1,056,929
Supply	\$438,872	\$38,264	\$477,136
Purification	\$2,628,473	\$418,674	\$3,047,147
Trans & Distrib	<u>\$2,322,774</u>	<u>\$175,610</u>	<u>\$2,498,384</u>
Total O&M	\$8,496,424	\$729,594	\$9,226,018
<u>Capital</u>			
Property Taxes	\$921,828	-\$160,232	\$761,597
incipal, Interest & RICWFA Fees *	\$7,764,193	\$0	\$7,764,193
Leases	\$0	\$0	\$0
IFR	\$2,500,000	\$0	\$2,500,000
Trustee Fees	\$26,879	\$4,121	\$31,000
O&M Reserve Deposit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Capital	\$11,212,900	-\$156,111	\$11,056,790
Operating Revenue Allowance	<u>\$0</u>	<u>\$294,374</u>	<u>\$294,374</u>
Total Expenses	\$19,709,324 \$19,709,324	\$867,857	\$20,577,182 \$20,577,182

PROPOSED STEP INCREASES

YEAR 2 - F	Υ 2	2017
-------------------	-----	------

I LOTT		
Rate Year (FY 2016) Revenue Requirements =		\$20,577,182
Step Increases for 2017		
New Debt	\$ 1,498,096	
Property Tax Reduct.	\$ (42,172)	
Inflation: Labor @2%	\$ 54,092	
Inflation: Non-labor @3.08%	\$ 200,533	
Rev. Stabiliz @ 1.5%	\$ 25,658	
	\$ 1,736,208	

FY 2017 Revenue Requirements = Proposed Step Increase for FY 2017

\$ 22,313,390 8.4%

			Proposed S	tep Increase
		Current	(FY2016)	(FY 2017)
Metered Rates			4	<u> </u>
Small (5/8 - 1")		\$3.900	\$4.270	\$4.630
Medium (1.5 - 2" & By pass)		\$3.489	\$3.881	\$4.208
Large (3" and up)		\$3.286	\$3.673	\$3.983
Wholesale		\$2.726	\$3.378	\$3.663
Service Charges				
Monthly	5/8	\$10.00	\$10.47	\$11.35
	3/4	\$12.96	\$13.65	\$14.80
	1	\$17.68	\$18.73	\$20.31
	1 1/2	\$33.60	\$35.85	\$38.87
	2	\$42.93	\$45.89	\$49.76
	3	\$48.42	\$51.79	\$56.16
	4	\$109.89	\$117.92	\$127.87
	6	\$163.68	\$175.78	\$190.61
	8	\$232.83	\$250.17	\$271.28
Fire Service				
Public	/hydrant/qurt	\$29.51	\$59.07	\$64.05
Pawtucket	\$/bill	\$2.57	\$5.14	\$5.57
Private				
	2	\$16.76	\$17.12	\$18.56
	4	\$35.67	\$37.83	\$41.03
	6	\$89.21	\$95.59	\$103.65
	8	\$161.72	\$175.12	\$189.90
	10	\$240.07	\$263.68	\$285.93
	12	\$348.65	\$386.41	\$419.01

PROPOSED STEP INCREASES

Y	E	A	R	3	643	FY	20	1	8

Rate Year (FY 2017) Revenue Requirements = \$22,313,390 Step Increases for 2018

 New Debt
 \$ 45,722

 Property Tax Increase
 \$ 8,063

 Inflation: Labor @2%
 \$ 55,174

 Inflation: Non-labor @3.08%
 \$ 206,700

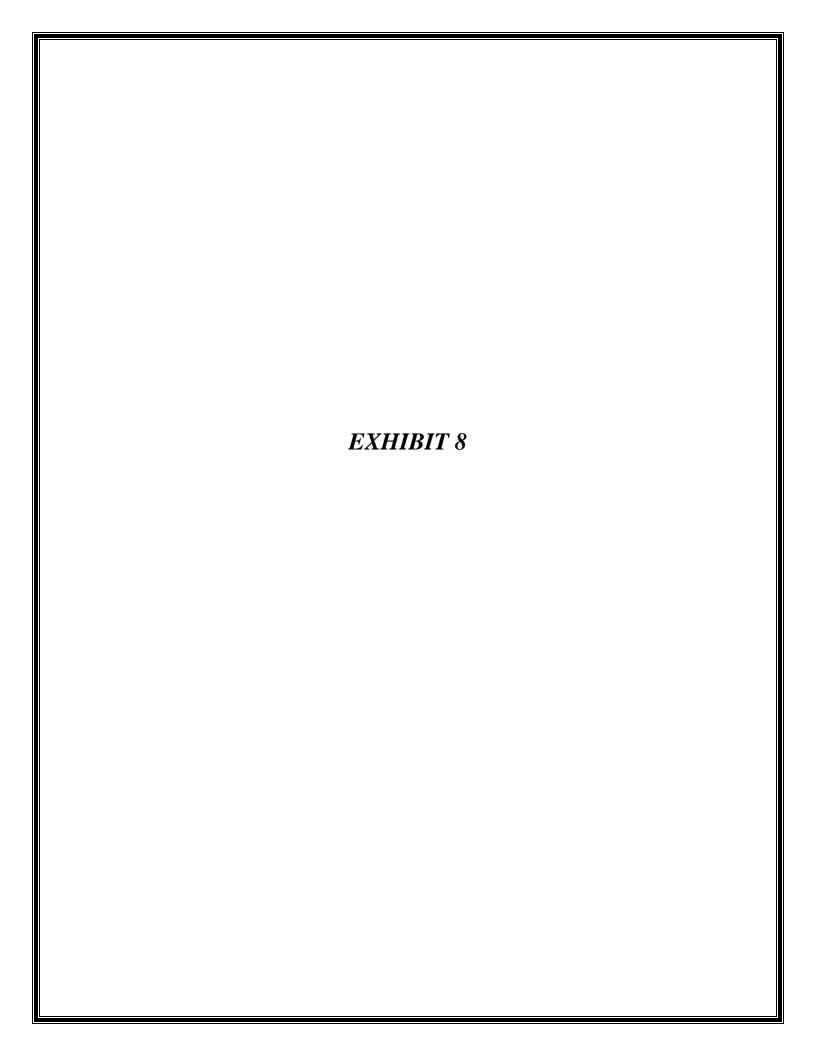
 Rev. Stabiliz @ 3%
 \$ 358,840

 \$ 674,498

FY 2018 Revenue Requirements = Proposed Step Increase for FY 2018

\$ 22,987,888 3.0%

			Pronosed	Sten Increase	Step Increase
		Current	(FY2016)	(FY2017)	(FY 2018)
Metered Rates		Ourrent	(1 12010)	(112011)	(1 1 2010)
Small (5/8 - 1")		\$3.900	\$4.270	\$4.630	\$4.770
· · · · · · · · · · · · · · · · · · ·		\$3.489	\$3.881	\$4.208	\$4.336
Medium (1.5 - 2" & By pass)		·	•	,	•
Large (3" and up)		\$3.286	\$3.673	\$3.983	\$4.103
Wholesale		\$2.726	\$3.378	\$3.663	\$3.774
Service Charges	m 16	0.40.000	01017		* 44 ~ ~ 0
Monthly	5/8	\$10.000	\$10.47	\$11.35	\$11.70
	3/4	\$12.960	\$13.65	\$14.80	\$15.25
	1	\$17.680	\$18.73	\$20.31	\$20.92
	1 1/2	\$33.600	\$35.85	\$38.87	\$40.05
	2	\$42.930	\$45.89	\$49.76	\$51.27
	3	\$48.420	\$51.79	\$56.16	\$57.86
	4	\$109.890	\$117.92	\$127.87	\$131.73
	6	\$163.680	\$175.78	\$190.61	\$196.37
	8	\$232.830	\$250.17	\$271.28	\$279.48
Fire Service		·	·		·
Public	/hydrant/qurt	\$29.509	\$59.07	\$64.05	\$65.99
Fire Service (Monthly Bill)	\$/bill	\$2.570	\$5.14	\$5.57	\$5.74
· ··· · · · · · · · · · · · · · · · ·	******	*	7	+	4 - 1
Private					
111000	2	\$16.755	\$17.12	\$18.56	\$19.12
	4	\$35.674	\$37.83	\$41.03	\$42.27
	6	\$89.212	\$95.59	\$103.65	\$106.78
	8	\$161.719	\$175.12	\$189.90	\$195.64
	10	\$240.067	\$263.68	\$285.93	\$294.57
	12	\$348.654	\$386.41	\$419.01	\$431.68



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4	
5	
6	PREFILED TESTIMONY
7	
8	Of
9	
10	Robert E. Benson
11	Chief Financial Officer
12	
13	For the
14	
15	PAWTUCKET WATER SUPPLY BOARD
16	
17	
18	
19	Before the
20	
21	RHODE ISLAND PUBLIC UTILITIES COMMISSION
22	
23	
24	Docket NO
25	
26	
27	
28	
29	FEBRUARY 2015
30	

1		INTRODUCTION
2		
3	Q.	Please provide your full name, title and business address for the record.
4	A.	Robert E. Benson, Chief Financial Officer, Pawtucket Water Supply Board
5		85 Branch Street, Pawtucket, RI 02860
6		
7	Q.	How long have you held this position?
8	A.	I have been in this position for over 10 years beginning on January 18, 2005.
9		
10	Q.	What are your responsibilities at the Pawtucket Water Supply Board (PWSB)?
11	A.	I supervise and oversee the financial administration of the PWSB including the reporting
12		and monitoring the financial compliance with all regulations and legal restrictions issued
13		by all regulatory agencies and RI Clean Water Finance Bond agreements.
14		
15	Q.	Can you provide a brief description of your previous work experience?
16	A.	I have over thirty years of progressive financial responsibility in private industry, public
17		and municipal accounting. These responsibilities have included managing the accounting
18		departments for a multi-million dollar global manufacturer and the City of Pawtucket.
19		
20	Q.	What is your educational background?
21	A.	I have BSBA and MBA degrees with concentrations in accounting from Bryant College
22		(now known as Bryant University).
23		
24	Q.	Do you have any professional certifications?
25	A.	I have been a Certified Public Accountant in the State of Rhode Island since 1988.
26		
27	Q.	Do you have any professional affiliations?
28	A.	I am presently a member of the American Institute of Certified Public Accountants,
29		Rhode Island Society of Certified Public Accountants, Government Finance Officers
30		Association, American Water Works Association, New England Water Works Association
31		and the Rhode Island Water Works Association. I am also a member of the Financial
32		Management Committee of the New England Water Works Association.

Q. Have you previously testified before any regulatory agencies on utility rate matters?

A. Yes. I have previously provided testimony on behalf of the PWSB in rate filings before the Rhode Island Public Utilities Commission ("Commission").

Q. What is the purpose of your testimony?

A. To support PWSB's request for a rate increase to cover its operation and maintenance expenses and additional debt service costs.

Q. Does this conclude your introduction?

A. Yes.

LONG TERM DEBT and DEBT SERVICE SCHEDULES

Q. What is the long term debt of the PWSB?

A. The outstanding debt of the PWSB as of 6/30/2014 is \$102,655,889 and consists of \$102,303,000 of RI Clean Water Finance Bonds and General Obligation Bonds of \$352,889 borrowed on behalf of the PWSB by the City of Pawtucket. See Schedule RB-01.

Q. What is the debt service requirement for PWSB?

A. See the attached Projected Debt Service Cash Schedule RB-02. The attached schedule uses \$396,175 from the Restricted Debt Stabilization Account to meet the debt service requirement for the twelve month periods ended September 30, 2014 and 2015 and \$398,394 to meet the debt service requirement for the twelve month period ended September 30, 2016. The restricted debt stabilization account has a balance of \$2,346,278.85 as of October 1, 2014 and has a projected balance of \$1,551,709.65 as of September 30, 2016. The attached schedule shows a projected transfer of \$1,018,529 for the twelve month period ended September 30, 2017, which could have a negative effect on the PWSB Bond rating as this transfer would reduce the debt stabilization account balance to \$533,180 as of September 30, 2017 with twenty years remaining on the debt service schedules. The individual debt service schedules are provided in the Appendix, Section D.

- Q. Can you address the increases to the debt service requirements since Docket 4171 and the purpose for this additional debt?
- **A.** Yes. The increase consists of the following debt issues:

- 1. In November 2011 the PWSB borrowed \$7,485,000 from Rhode Island Clean Water Finance Agency (RICWFA). See Appendix, Section D for the official debt service schedules from the RICWFA Series FY-12 loan documents. The proceeds from this loan were used to fund main replacement projects MR-5, MR-6 and MR-7.
- **2.** In June 2012 PWSB borrowed \$1,955,000 from RICWFA. See Appendix, Section D for the official debt service schedules from the RICWFA Series 2012A loan documents. The proceeds from this loan were used to fund main replacement projects MR-6 and MR-7.
- **3.** In May 2013 PWSB borrowed \$8,645,000 from RICWFA. See Appendix, Section D for the official debt service schedules from the RICWFA Series 2013A loan documents. The proceeds from this loan are being used to fund main replacement projects MR-8 and MR-9.
- **4.** PWSB has new debt of \$10,600,000 scheduled to be borrowed in the spring of 2015 from RICWFA. See RB-03 for the projected debt service schedules prepared by First Southwest Company for the proposed new debt. These loan proceeds will be used to fund main replacement project MR-10 and cleaning and lining project CL-6.

PAYROLL AND FRINGE BENEFITS

Q. What are the rate year costs associated with employee salaries and benefits?

A. The Rate Year includes all personnel costs associated with the positions required to maintain the Pawtucket Water Supply system in accordance with all laws, regulations and debt agreements. See Schedule RB-04 Employee Salary & Wage and Fringe Benefit Schedule detailing the costs for employee wages and benefits in the rate year.

Q. What is the basis for salary and wage expenses reported in the payroll schedule?

A. Salaries and wages have been calculated based upon a recent collective bargaining agreement with AFSCME Union Local 1012. The term of this agreement is for the period of July 1, 2014 thru June 30, 2017. This agreement includes wage increases of 1.75% in the first year of the new agreement and 2% increases in both the second and third years. A copy of this agreement is provided as Schedule RB-05. The City of Pawtucket and the

PWSB are currently negotiating a new contract agreement with Teamster Local 251. The negotiated salary and wage increases with Teamster Local 251 are expected to be comparable to the current agreement with AFSCME Local 1012.

Q. What is the basis for health insurance in the payroll schedule?

A. The medical and dental insurance expense budget for the rate year was developed based upon the monthly group health and dental insurance premiums charged to the PWSB by the City of Pawtucket. The City of Pawtucket is self insured and charges the PWSB a monthly net medical and dental premium for each of our employees. The net premium is the actual monthly premium less the employee premium co-pay which is deducted on a weekly basis from the payroll check. The monthly medical charge is net of an employee medical insurance premium co-pay in accordance with individual employee contracts and collective bargaining agreements with the unions. The rates for FY15 were used for the rate year since the City has not yet issued the budgetary amounts for FY16 which is the rate year. The FY15 rates were used since the new contract agreement with AFSCME Local 1012 has increased employee co-pay payments toward the monthly insurance premiums. As soon as the City issues the premiums for budgeting employee health and dental insurance expense for FY16 (the rate year) I will update Schedule RB-04.

Q. What is the basis for the retirement contribution in the payroll schedule?

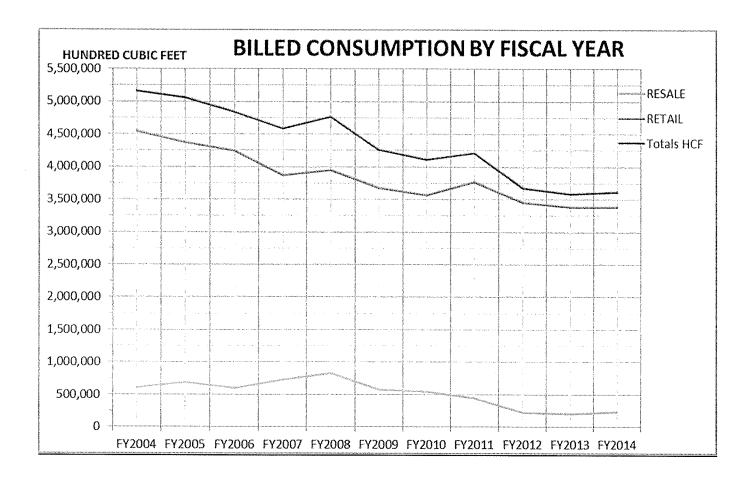
A. All employees of the PWSB are covered by the Municipal Employees Retirement System (MERS), an agent multiple-employer public employee retirement system by the state. Effective July 1, 2012 the state changed the plan to a hybrid plan that consists of a defined plan with a supplemental defined contribution plan. The actual contribution rate to the defined benefit plan for the rate year (FY16) is 16.91%. A copy of the notice received from the Employee Retirement System of Rhode Island (ERSRI), the state administrator, is attached as Schedule RB-06. In addition, PWSB contributes 1% to the Defined Contribution Plan in accordance with the funding policy established by RIGL Chapter 36-10.3.

TREATMENT FACILITY - OPERATING CONTRACTS COSTS

- Q. Why have the contract costs for operating the treatment facility increased from the test year?
- A. The Operating Contract for the water treatment plant requires the base contract year, and each subsequent year, to be increased by the Consumer Price Index for all Urban Consumers, Northeast Urban S B/C Communities Population <1,500,000 published by the U.S. Department of Labor. Proposal A in the service agreement provides the fee to operate the original water treatment facility. Proposal B in the service agreement provides the fee structure for operating the new treatment facility which was placed in service March 24, 2008. The service fee for the rate year was increased based upon an average CPI adjustment factor as calculated on schedule RB-07. This schedule documents the increases in the service fee since inception of the service agreement.

WATER CONSUMPTION

- Q. What is the historical trend regarding actual water consumption?
- A. See attached Schedule RB-08 for the actual annual water consumption by meter size for the eleven year period beginning with FY2004 through FY2014. This schedule was prepared from our actual billed consumption records generated from our utility billing system. The graph below (prepared from the data in RB-08) illustrates the steady decline in consumption from FY04 through FY14.



MISCELLANEOUS CHARGES

Q. Please list any changes to Tariff Schedule F and explain the changes?

A. The following charges have been updated to reflect the cost of labor changes:

			Rat	te per	
		_			

8		<u>Docket 4171</u>	<u>New Rate</u>
9	SERVICE INSTALLATION CHA	ARGES	
10	1" SERVICE	\$1,752.00	\$1,973.00
11	2" SERVICE	\$2,621.00	\$3,095.00
12	4" SERVICE	\$2,855.00	\$3,433.00
13	6" SERVICE	\$3,107.00	\$3,705.00
14	8" SERVICE	\$3,517.00	\$4,324.00
15	10" SERVICE	\$4,895.00	\$5,541.00

1	METERING CHARGES		
2	Meter Service Charge	\$76.00	\$100.00
3	Service Termination Fee	\$64.00	\$100.00
4	Service Restoration Fee	\$43.00	\$100.00
5			
6	The following charges are additions to	Schedule F	
7	Municipal Lien Certificate	\$20.00	
8	Meter Tampering Charge	\$500.00, t	he cost of parts for a new meter and a
9		meter ser	vice charge to install the new meter
10	Backflow Equipment Deposit	\$500.00 (refunded when the backflow
11		equipmer	t is returned to PWSB)
12			
13	<u>C</u> (<u>ONCLUSION</u>	
14			
15	Q. Does this conclude your testimony?		
16	A. Yes.		
17			

SCHEDULE RB-01

PAWTUCKET WATER SUPPLY BOARD DEBT SERVICE SCHEDULE AS OF FISCAL YEAR ENDED

June 30, 2014

	BEGINNING BALANCE	PRINCIPAL PAYMENTS	ENDING BALANCE TEST YEAR
DEBT ISSUE	7/1/2013	FY2014	6/30/2014
SINKING FUND PAYMENTS			
RICWFA Series 2003A, 5%		1,000.00	
RICWFA Series 2003B, 6%		1,000.00	
Total Revenue Loans Payable		2,000.00	
PRINCIPAL			
RICWFA Series 2003A, 5%	19,340,000.00	0.00	19,340,000.00
RICWFA Series 2003B, 6%	7,655,000.00	0.00	7,655,000.00
RICWFA Series 2004A, various%	30,361,000.00	2,126,000.00	28,235,000.00
RICWFA Series 2005A, 3.5%	25,728,000.00	1,344,000.00	24,384,000.00
RICWFA Series 2009A - Gross Principal	5,491,000.00	227,000.00	5,264,000.00
RICWFA DL 2012 Loan, various%	7,197,000.00	293,000.00	6,904,000.00
RICWFA Series 2012A Loan, various%	1,954,000.00	77,000.00	1,877,000.00
RICWFA Series 2013A Loan, various%	8,645,000.00	1,000.00	8,644,000.00
Total Revenue Loans Payable	106,371,000.00	4,068,000.00	102,303,000.00
Pawt G.O. Bonds 9,160,000	26,586.00	26,586.00	0.00
Pawt G.O. Bonds 12,615,000	241,430.50	38,341.39	203,089.11
Pawt G.O. Bonds 11,780,000	169,400.00	19,600.00	149,800.00
Total Bonds Payable	437,416.50	84,527.39	352,889.11
TOTAL DEBT	106,808,416.50	4,152,527.39	102,655,889.11
SCHEDULED INTEREST PAYMENTS		EXPENSE PAID	•
Total Revenue Bond Interest Payments		3,443,959.21	
Total GO Bond Interest Payments		16,212.04	
		3,460,171.25	
RICWFA AGENCY FEES			
TOTAL AGENCY FEES		363,375.22	
TOTAL DEBT		4,152,527.39	
TOTAL INTEREST		3,460,171.25	
TOTAL AGENCY FEES		363,375.22	
		7,976,073.86	
		7,970,073.60	

PAWTUCKET WATER SUPPLY BOARD						
Restricted Debt Service Account Balances Years ended thru September 30, thru 2018 UPDATED THRU SEPTEMBER 30, 2014	12 months 10/1/13-9/30/14	Total 10/1/14-9/30/15	Total 10/1/15-9/30/16	Total 10/1/16-9/30/17	Total 10/1/17-9/30/18	FUTURE YRS 10/1/18-9/30/36
Long Term Debt Service Commitments						
Debt Service Sinking Fund deposits						
RICWFA Series 2003A Principal	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	(15,000.00)
RICWFA Series 2003B Principal	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	(15,000.00)
TOTAL SINKING FUND PAYMENTS RICWFA BONDS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	(30,000.00)
Debt Service Principal Payments						
RICWFA Series 2003A Principal						19,340,000.00
RICWFA Series 2003B Principal						7,655,000.00
RICWFA Series 2004A Principal	2,185,000.00	2,248,000.00	2,316,000.00	2,388,000.00	2,463,000.00	16,635,000.00
RICWFA Series 2005A Principal	1,386,000.00	1,430,000.00	1,477,000.00	1,526,000.00	1,578,000.00	16,987,000.00
RICWFA Series 2009A Principal	233,000.00	239,000.00	246,000.00	254,000.00	262,000.00	4,030,000.00
RICWFA 2011 Direct Loan Principal	297,000.00	303,000.00	308,000.00	315,000.00	323,000.00	5,358,000.00
RICWFA Series 2012A Principal	78,000.00	79,000.00	81,000.00	82,000.00	84,000.00	1,473,000.00
RICWFA Series 2013A Principal	1,000.00	349,000.00	352,000.00	357,000.00	362,000.00	7,223,000.00
RICWFA Series 2015A Principal - Proposed -	-	1,000.00	1,000.00	397,000.00	403,000.00	9,798,000.00
TOTAL PRINCIPAL RICWFA BONDS	4,182,000.00	4,651,000.00	4,783,000.00	5,321,000.00	5,477,000.00	88,469,000.00
Debt Service Interest Payments RICWFA Series 2003A Interest	967,000.00	967,000.00	967,000.00	967,000.00	967,000.00	12,085,250.00
RICWFA Series 2003A Interest	459,300.00	459,300.00	459,300.00	459,300.00	459,300.00	5,787,600.00
RICWFA Series 2004A Interest	802,949.50	750,728.00	694,303.20	634,087.20	570,088.80	1,840,114.30
RICWFA Series 2005A Interest	747,396.90	709,974.90	670,363.90	628,417.10	584,163.10	2,859,945.33
RICWFA Series 2009A Interest	130,218.70	126,371.18	121,800.46	116,680.22	111,061.82	743,873.30
RICWFA 2011 Direct Loan Interest	204,007.65	200,284.00	196,163.20	190,988.80	184,814.80	1,408,589.30
RICWFA Series 2012A Interest	46,349.50	45,634.64	44,764.28	43,729.72	42,466.54	350,720.44
RICWFA Series 2013A Interest	96,018.29	177,586.52	179,307.28	176,883.46	173,819.08	1,686,449.74
RICWFA Series 2015A Interest - Proposed		29,813.76	171,977.84	291,059.51	306,742.50	3,385,848.40
TOTAL INTEREST RICWFA BONDS	3,453,240.54	3,466,693.00	3,504,980,16	3,508,146.01	3,399,456.64	30,148,390.81
TOTAL PRINCIPAL & INTEREST RICWFA BONDS	7,635,240.54	8,117,693.00	8,287,980.16	8,829,146.01	8,876,456.64	118,617,390.81
Agency Service Fee Payments						
RICWFA Series 2003A Service Fee	12,087.50	12,087.50	12,087.50	12,087.50	12,087.50	151,065.72
RICWFA Series 2003B Service Fee	4,784.38	4,784.38	4,784.38	4,784.38	4,784.38	60,287.62
RICWFA Series 2004A Service Fee	141,175.00	130,250.00	119,010.00	107,430.00	95,490.00	299,405.00
RICWFA Series 2005A Service Fee	121,920.00	114,990.00	107,840.00	100,455.00	92,825.00	444,895.00
RICWFA Series 2009A Service Fee	20,214.94	19,320.16	18,402.36	17,457.66	16,482.24	107,572.34
RICWFA 2011 Direct Loan Service Fee	34,520.00	33,035.00	31,520.00	29,980.00	28,405.00	201,415.00
RICWFA Series 2012A Service Fee	9,150.22	8,769.98	8,384.86	7,989.98	7,590.24 35,773.34	57,582.48 310,706.94
RICWFA Series 2013A Service Fee	21,602.70	39,950.43	39,117.22	37,457.08 49,668.86	51,005.00	511,205.00
RICWFA Series 2015A Agency Fee - Proposed		5,087.67	29,347.76 370,494.08	367,310.46	344,442.70	2,144,135.10
TOTAL AGENCY SERVICE FEES RICWFA BONDS Trustee Fee & Other Bond Expense Payments	365,454.74	368,275.12	370,494.00	307,310.40	344,442.70	2,144,100.70
RICWFA Series 2003A Trustee Fee	2,625.00	2,750.00	2,750.00	2,750.00	2,750.00	46,750.00
RICWFA Series 2003B Trustee Fee	2,625.00	2,750.00	2,750.00	2,750.00	2,750.00	46,750.00
RICWFA Series 2004A Trustee Fee	2,625.00	2,750.00	2,750.00	2,750.00	2,750.00	16,500.00
RICWFA Series 2005A Trustee Fee	2,625.00	2,750.00	2,750.00	2,750.00	2,750.00	24,750.00
RICWFA Series 2009A Trustee Fee	2,500.00	2,750.00	2,750.00	2,750.00	2,750.00	33,000.00
RICWFA 2011 Direct Loan Trustee Fee	2,500.00	2,750.00	2,750.00	2,750.00	2,750.00	35,750.00
RICWFA Series 2012A Trustee Fee	1,500.00	2,750.00	2,750.00	2,750.00	2,750.00	38,500.00
RICWFA Series 2013A Trustee Fee	1,500.00	2,750.00	2,750.00	2,750.00	2,750.00	44,000.00
RICWFA Series 2015A Trustee Fee - Proposed	-	2,750.00	2,750.00	2,750.00	2,750.00	49,500.00
Payments to US Bank - Admin Fees	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	58,500.00
Payments to AMTEC - Arbitrage Services	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	43,200.00
Legal Fees - Annual Continuing Disclosure	2,729.00	3,000.00	3,000.00	3,000.00	3,000.00	54,000.00
TOTAL AGENCY SERVICE FEES RICWFA BONDS	26,879.00	24,750.00	24,750.00	24,750.00	24,750.00	335,500.00
City GO Bonds	96 195 55	58,266.27	59,562.34	60,374.43	61,086.52	100,200.00
GO Bonds Principal	86,185.55 21,035.85	11,817.90	9,597.50	7,313.98	5,013.22	5,382.00
GO Bonds Interest TOTAL PRINCIPAL & INTEREST CITY G/O BONDS	107,221.40	70,084.17	69,159.84	67,688.41	66,099.74	105,582.00
TOTAL PRINCIPAL & INTEREST CITY G/O BONDS TOTAL DEBT SERVICE PAYMENTS	8,134,795.68	8,580,802.29	8,752,384.08	9,288,894.88	9,311,749.08	121,202,607.91
TOTAL DEBT SERVICE PATMENTS	0,134,190.00	0,000,002.29	3,7 32,004.00	3,200,004.00	-,5,1,1,1,5,00	
Beginning Debt Stablization Balance - October 1	2,733,241.46	2,346,278.85	1,950,103.73	1,551,709.65	533,180.46	
Beginning Debt Stablization Balance - October 1 Beginning Debt Stablization Balance - September 30	(2,346,278.85)	1,950,103.73	1,551,709.65	533,180.46	(169,893.30)	
Transfers to Debt Service from Debt Stablization	396,175.12	396,175.12	398,394.08	1,018,529.19	533,180.46	

Calculation of Borrower Rate

Pawtucket WSB- \$10.6M Drinking Water Loan

Borrower:	Pawtucket WSB	Highest Rating:	Α
Rate Lock Date:	07/30/14	MMD Scale:	Revenue-A
Closing Date:	03/11/15	Zero% Subsidy:	-
Pledge:	Revenue	DSR Required:	Yes

Maturity	Market Rate	Less 25% Subsidy	Subsidized Rate	Loan Rate	Plus Admin. Fee	Total Borrower Billing Rate
2015	1.130%	-0.280%	0.850%	0.850%	0.500%	1.350%
2016	1.140%	-0.290%	0.850%	0.850%	0.500%	1.350%
2017	1.340%	-0.340%	1.000%	1.000%	0.500%	1.500%
2018	1.760%	-0.440%	1.320%	1.320%	0.500%	1.820%
2019	2.330%	-0.580%	1.750%	1.750%	0.500%	2.250%
2020	2.790%	-0.700%	2.090%	2.090%	0.500%	2.590%
2021	2.960%	-0.740%	2.220%	2.220%	0.500%	2.720%
2022	3.190%	-0.800%	2.390%	2.390%	0.500%	2.890%
2023	3.410%	-0.850%	2.560%	2.560%	0.500%	3.060%
2024	3.650%	-0.910%	2.740%	2.740%	0.500%	3.240%
2025	3.970%	-0.990%	2.980%	2.980%	0.500%	3.480%
2026	4.090%	-1.020%	3.070%	3.070%	0.500%	3,570%
2027	4.240%	-1.060%	3.180%	3.180%	0.500%	3.680%
2028	4.370%	-1.090%	3.280%	3.280%	0.500%	3.780%
2029	4.460%	-1.120%	3.340%	3.340%	0.500%	3.840%
2030	4.530%	-1.130%	3.400%	3.400%	0.500%	3.900%
2031	4.590%	-1.150%	3.440%	3.440%	0.500%	3.940%
2032	4.650%	-1.160%	3.490%	3.490%	0.500%	3.990%
2033	4.680%	-1.170%	3.510%	3.510%	0.500%	4.010%
2034	4.510%	-1.130%	3.380%	3.380%	0.500%	3.880%
2035	4.510%	-1.130%	3.380%	3.380%	0.500%	3.880%
2036	4.830%	-1.210%	3.620%	3.620%	0.500%	4.120%

Sources & Uses

Pawtucket WSB- \$10.6M Drinking Water Loan

Sources:

Drinking Water Loan		10,600,000.00
Fed Direct - Prin Forgiveness Funds	;	. .
Total Sources		10,600,000.00

Uses:

Direct Loan - Deposit to Construction Fund	9,702,574.00
Principal Forgiveness Funds	-
Deposit to DSRF	756,426.00
Capitalized Interest	-
Loan Origination Fee (1.0%)	106,000.00
Costs of Issuance - Local Level	35,000.00
Total Uses	10,600,000.00

Pawtucket WSB - Direct Loan Statistics (Exclusive of Fees):	
Weighted Average Maturity (Years)	13.0797
Market Yield on the Loan:	4.657%
Effective Yield* on Total Direct Loan	3.209%
Net Effective Subsidy:	31.078%

^{*}Effective Yield incorporates:

^{* 25%} DWSRF Interest Rate Subsidy

Construction Fund Cash Flow Pawtucket WSB- \$10.6M Drinking Water Loan

Date	Beginning Balance	Loan Proceeds Deposit	Cost of Issuance	Direct Loan Draws	DSRF & Cap-I	Total Draws	Ending Fund Balance	6-Month Const. Draws	% Spent
03/11/15	_	10,600,000.00	141,000.00	_	756,426.00	897,426.00	9,702,574.00		
04/01/15	9,702,574.00	-	-	380,000.00	700,420.00	380,000.00	9,322,574.00		
05/01/15	9,322,574.00	_	-	522,500.00	_	522,500.00	8,800,074.00		
06/01/15	8,800,074.00	-	_	522,500.00	-	522,500.00	8,277,574.00		
07/01/15	8,277,574.00	_	-	522,500.00	-	522,500.00	7,755,074.00		
08/01/15	7,755,074.00		_	522,500.00		522,500.00	7,733,574.00		
09/01/15	7,232,574.00	-	_	522,500.00	-	522,500.00	6,710,074.00	2,992,500.00	32%
10/01/15	6,710,074.00	-	-	475,000.00	-	475,000.00	6,235,074.00	2,992,300.00	3270
11/01/15	6,235,074.00	-	-	427,500.00	-				
12/01/15		-	-	•	-	427,500.00	5,807,574.00		
	5,807,574.00	-		427,500.00	-	427,500.00	5,380,074.00		
01/01/16	5,380,074.00	-	-	190,000.00	-	190,000.00	5,190,074.00		
02/01/16	5,190,074.00	-	-	-	-	-	5,190,074.00	4 500 000 00	470/
03/01/16	5,190,074.00	~	-	-	-	-	5,190,074.00	1,520,000.00	47%
04/01/16	5,190,074.00	-	-	522,500.00	-	522,500.00	4,667,574.00		
05/01/16	4,667,574.00	-	.	617,500.00	-	617,500.00	4,050,074.00		
06/01/16	4,050,074.00	-	-	665,000.00	-	665,000.00	3,385,074.00		
07/01/16	3,385,074.00	-	-	697,500.00	-	697,500.00	2,687,574.00		
08/01/16	2,687,574.00	-	-	427,500.00	-	427,500.00	2,260,074.00		
09/01/16	2,260,074.00	-	-	427,500.00	-	427,500.00	1,832,574.00	3,357,500.00	81%
10/01/16	1,832,574.00	-	-	380,000.00	-	380,000.00	1,452,574.00		
11/01/16	1,452,574.00	-	-	380,000.00	-	380,000.00	1,072,574.00		
12/01/16	1,072,574.00	-	-	237,500.00	-	237,500.00	835,074.00		
01/01/17	835,074.00	=	-	237,500.00	-	237,500.00	597,574.00		
02/01/17	597,574.00	-	-	-	-	-	597,574.00		
03/01/17	597,574.00	-	-	-	-	-	597,574.00	1,235,000.00	94%
04/01/17	597,574.00	-	-	142,500.00	-	142,500.00	455,074.00		
05/01/17	455,074.00	•	-	142,500.00	-	142,500.00	312,574.00		
06/01/17	312,574.00	-	-	95,000.00	-	95,000.00	217,574.00		
07/01/17	217,574.00	-	-	217,574.00	-	217,574.00	-		
08/01/17	-	~	•	-	-	-	-		
09/01/17	-	-	-	-	-	-	_	597,574.00	100%
10/01/17	-	-	-	-		-	-		
11/01/17	-	-	-	•	-	-	-		
12/01/17	-	-	-	-	-	-	-		
01/01/18	-	-	-	-	-	_	-		
02/01/18	-	-	-	-	_	-	-		
03/01/18	-	-	-	_	-	-	-	-	100%
04/01/18	-	-	-	-	_	-			
05/01/18	-	_	-	-	_	-	-		
06/01/18	_	-	_	-	-	-	-		
07/01/18	-	-	-	-	_	_	_		
08/01/18	_	-	÷	-	-	_	_		
09/01/18		-	_	-	-	-	_	_	100%
10/01/18	-	-	-	•	-	-	-		
		10,600,000.00	141,000.00	9,702,574.00	756,426.00	10,600,000.00		9,702,574.00	-

Loan Balance
Pawtucket WSB- \$10.6M Drinking Water Loan

Date	Direct Loan Draws	Direct Loan Principal Paid	Direct Loan Balance	Interest (1) Accrued @ 2.930%	Semiannual Interest Requirements	Loan Fees @ 0.500%	Semiannual Loan Fees Payable
			207 400 00				
03/11/15	897,426.00	•	897,426.00	4 400 04	~	240.00	•
04/01/15	380,000.00	-	1,277,426.00	1,460.81	-	249.29 532.26	-
05/01/15	522,500.00	*	1,799,926.00	3,119.05	-	749.97	-
06/01/15	522,500.00	-	2,322,426.00	4,394.82 5,670.59	-	967.68	-
07/01/15	522,500.00	•	2,844,926.00		_		
08/01/15	522,500.00	(4 000 00)	3,367,426.00	6,946.36	20.942.76	1,185.39	~ E 007 67
09/01/15	522,500.00	(1,000.00)	3,888,926.00	8,222.13	29,813.76	1,403.09	5,087.67
10/01/15	475,000.00	-	4,363,926.00	9,495.46	-	1,620.39	-
11/01/15	427,500.00	-	4,791,426.00	10,655.25	-	1,818.30	-
12/01/15	427,500.00	-	5,218,926.00	11,699.07	~	1,996.43	-
01/01/16	190,000.00	-	5,408,926.00	12,742.88	-	2,174.55	-
02/01/16	-	•	5,408,926.00	13,206.79	-	2,253.72	
03/01/16	-	-	5,408,926.00	13,206.79	71,006.24	2,253.72	12,117.11
04/01/16	522,500.00	-	5,931,426.00	13,206.79	-	2,253.72	-
05/01/16	617,500.00	-	6,548,926.00	14,482.57	-	2,471.43	-
06/01/16	665,000.00	-	7,213,926.00	15,990.29	•	2,728.72	-
07/01/16	697,500.00	-	7,911,426.00	17,614.00	-	3,005.80	•
08/01/16	427,500.00		8,338,926.00	19,317.07	-	3,296.43	-
09/01/16	427,500.00	(1,000.00)	8,765,426.00	20,360.88	100,971.60	3,474.55	17,230.65
10/01/16	380,000.00	-	9,145,426.00	21,402.25	**	3,652.26	-
11/01/16	380,000.00	w	9,525,426.00	22,330.08	-	3,810.59	-
12/01/16	237,500.00	±	9,762,926.00	23,257.92	-	3,968.93	-
01/01/17	237,500.00	-	10,000,426.00	23,837.81	-	4,067.89	-
02/01/17	-	_	10,000,426.00	24,417.71	-	4,166.84	-
03/01/17		_	10,000,426.00	24,417.71	139,663.48	4,166.84	23,833.36
04/01/17	142,500.00	-	10,142,926.00	24,417.71	-	4,166.84	-
05/01/17	142,500.00	-	10,285,426.00	24,765.64	-	4,226.22	-
06/01/17	95,000.00	_	10,380,426.00	25,113.58	-	4,285.59	-
07/01/17	217,574.00	*	10,598,000.00	25,345.54	-	4,325.18	~
08/01/17	· -	~	10,598,000.00	25,876.78		4,415.83	-
09/01/17	-	(397,000.00)	10,201,000.00	25,876.78	151,396.03	4,415.83	25,835.50
10/01/17			-	_	-	-	-
11/01/17	**	-		-	-	•	-
12/01/17	_	-	-	-	*	-	-
01/01/18	_		-	-	_	-	_
02/01/18	-	_		-	-		_
03/01/18	•	_	_	-	_	-	-
04/01/18	_	-	-	-	-	-	-
05/01/18	44	_				-	
06/01/18	_		_	_	_		-
07/01/18	_	_	_	_		_	-
08/01/18	•	_		-	-	-	_
09/01/18	_	-	_	~	_	_	_
10/01/18	-	-	_	-	-	-	-
	10,600,000.00	(399,000.00)	:	492,851.11	492,851.11	84,104.29	84,104.29

⁽¹⁾ Interest rate represents the weighted average loan rate for the entire loan amortization.

Loan Debt Service Pawtucket WSB- \$10.6M Drinking Water Loan

Date	Principal	Loan Rate		(1) Interest	Net Fees @ 0.500%	Total Fees & Interest	Total Net Debt Service	Annual Net Debt Service & Fees
03/11/15								_
09/01/15	1,000.00	0.850%	(1)	29,813.76	5,087.67	34,901.43	35,901.43	35,901.43
03/01/16	1,000:00	0.00070		71,006.24	12,117.11	83,123.35	83,123.35	33,331.13
09/01/16	1,000.00	0.850%	(1)	100,971.60	17,230.65	118,202.25	119,202.25	202,325.60
03/01/17	-	-		139,663.48	23,833.36	163,496.84	163,496.84	
09/01/17	397,000.00	1.000%		151,396.03	25,835.50	177,231.53	574,231.53	737,728.37
03/01/18	-			153,371.25	25,502.50	178,873.75	178,873.75	-
09/01/18	403,000.00	1.320%		153,371.25	25,502.50	178,873.75	581,873.75	760,747.50
03/01/19	-	1.02070		150,711.45	24,495.00	175,206.45	175,206.45	700,747.00
09/01/19	411,000.00	1.750%		150,711.45	24,495.00	175,206.45	586,206.45	761,412.90
03/01/19	411,000.00	1.73070		147,115.20	23,467.50	170,582.70	170,582.70	701,412.30
09/01/20	420,000.00	2.090%		147,115.20	23,467.50	170,582.70	590,582.70	761,165.40
03/01/20	420,000.00	2.03070		142,726.20	22,417.50	165,143.70	165,143.70	701,100.40
09/01/21	431,000.00	2.220%		142,726.20	22,417.50	165,143.70	596,143.70	761,287.40
03/01/21	431,000.00	2.22070		137,942.10	21,340.00	159,282.10	159,282.10	701,207.40
09/01/22	442,000.00	2.390%		137,942.10	21,340.00	159,282.10	601,282.10	760,564.20
03/01/23	442,000.00	2.390%		132,660.20	20,235.00	159,262.10	152,895.20	700,304.20
	455 000 00	2 5609/			•			760 700 40
09/01/23	455,000.00	2.560%		132,660.20	20,235.00	152,895.20	607,895.20	760,790.40
03/01/24	400 000 00	0.7400/		126,836.20	19,097.50	145,933.70	145,933.70	700 007 40
09/01/24	469,000.00	2.740%		126,836.20	19,097.50 17,925.00	145,933.70 138,335.90	614,933.70 138,335.90	760,867.40
03/01/25	404 000 00	0.0000/		120,410.90				700 074 00
09/01/25	484,000.00	2.980%		120,410.90	17,925.00	138,335.90	622,335.90	760,671.80
03/01/26	-	-		113,199.30	16,715.00	129,914.30	129,914.30	700 000 00
09/01/26	501,000.00	3.070%		113,199.30	16,715.00	129,914.30	630,914.30	760,828.60
03/01/27	-			105,508.95	15,462.50	120,971.45	120,971.45	700 040 00
09/01/27	519,000.00	3.180%		105,508.95	15,462.50	120,971.45	639,971.45	760,942.90
03/01/28				97,256.85	14,165.00	111,421.85	111,421.85	700000
09/01/28	538,000.00	3.280%		97,256.85	14,165.00	111,421.85	649,421.85	760,843.70
03/01/29	-	-		88,433.65	12,820.00	101,253.65	101,253.65	
09/01/29	558,000.00	3.340%		88,433.65	12,820.00	101,253.65	659,253.65	760,507.30
03/01/30	-	-		79,115.05	11,425.00	90,540.05	90,540.05	<u>.</u>
09/01/30	580,000.00	3.400%		79,115.05	11,425.00	90,540.05	670,540.05	761,080.10
03/01/31	-	-		69,255.05	9,975.00	79,230.05	79,230.05	-
09/01/31	602,000.00	3.440%		69,255.05	9,975.00	79,230.05	681,230.05	760,460.10
03/01/32	-	-		58,900.65	8,470.00	67,370.65	67,370.65	-
09/01/32	626,000.00	3.490%		58,900.65	8,470.00	67,370.65	693,370.65	760,741.30
03/01/33	-	-		47,976.95	6,905.00	54,881.95	54,881.95	-
09/01/33	651,000.00	3.510%		47,976.95	6,905.00	54,881.95	705,881.95	760,763.90
03/01/34	-	-		36,551.90	5,277.50	41,829.40	41,829.40	•
09/01/34	677,000.00	3.380%		36,551.90	5,277.50	41,829.40	718,829.40	760,658.80
03/01/35	-	-		25,110.60	3,585.00	28,695.60	28,695.60	-
09/01/35	704,000.00	3.380%		25,110.60	3,585.00	28,695.60	732,695.60	761,391.20
03/01/36	-	-		13,213.00	1,825.00	15,038.00	15,038.00	-
09/01/36	730,000.00	3.620%		13,213.00	1,825.00	15,038.00	745,038.00	760,076.00
	10,600,000.00		_	4,185,442.01	646,314.29	4,831,756.30	15,431,756.30	15,431,756.30

⁽¹⁾ Interest during construction is calculated based on the timing of expected draws & overall weighted average loan rate of 2.930%.

PAYROLL BUDGET FY2016

June 30, 2016 Year end:

481.24 354.88 6,655.48 703.73 460.87 395.21 422.85 761.50 472.73 1,234.29 782.95 782.95 782.95 51.51.72 51.51. MERS rate 16.91% PENSION 9,736 84 9,319,59 9,519,59 9,680,50 8,570,89 9,013,45 9,013,45 1,105,45 1,1 8,137,79 6,001,02 112,544,27 11,200.11 7,783,26 6,683,77 7,180,77 7,294,92 20,617,93 13,527,10 17,721,76 55,573,38 56,624,25 56,115,10 56,115,10 51,156,88 39,619,55 39,619,55 39,619,55 39,738,88 47,388,88 47,388,88 47,388,88 47,388,89 47,488,89 47,488 48,124,14
35,487,39
665,548.68
70,373.24
46,344.61
39,761.63
42,528.28
77,449.62
77,449.62
125,509.06
77,509.06
86,663.88
81,062,74 66,380,37 64,200,20 64,200,20 68,516,146 65,174 65,174 65,100,140 77,100,140 78,200,440 77,100,140 78,200,440 154.50 131.75 127.28 127.28 118.14 148.14 109.44 109.44 109.48 109.88 10 . 772.52 636.43 636.43 6.824.49 6.833.45 6.933.45 6.119.30 5.117.94 6.619.30 5.689.13 4.879.73 6.117.94 4.879.73 6.117.94 6.117.94 6.117.94 6.117.94 6.117.94 6.117.94 2,472.07 2,036.59 2,036.59 TOTAL COMPENSATION 25.00 200.00 00000 4,696.03 5,694.44 5,573.11 6,161.71 2,222.60 27,100.94 5,513.11 3,805.32 2,766.46 12,084.88 4,627.74 8,149.81 8 3,308,05 3,502,17 3,502,17 3,502,17 3,502,17 2,766,45 2,507,65 6,000,51 6,486,79 5,871,17 5,8 7520 8810 8810 8810 8810 8810 7520 7520 7520 7520 7520 8810 7520 AUTHORIZED POSITIONS 7570 22 Customer Service Manager 7570 29 Customer Service Representative 7570 29 Customer Service Agent 7570 20 Customer Service Agent 7570 37 Source Water Manager 7570 37 Source Water Transion 79 Total SOURCE OF SUPPLY

PAYROLL BUDGET FY2016

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COLLECTIVE BARGAINING AGREEMENT BY AND BETWEEN

THE CITY OF PAWTUCKET, RHODE ISLAND

AND

R.I. COUNCIL 94, AFSCME, AFL-CIO LOCAL 1012 JULY 1, 2012 TO JUNE 30, 2014

IN CITY COUNCIL INTRODUCED AND REFERRED TO FINANCE COMMITTEE

11/5/2014

CLERK

IN FINANCE COMMITTEE
COMMITTEE RECOMMENDS APPROVAL

11/17/2014

IN CITY COUNCIL

11/17/2014

RATIFIED ON A ROLL CALL VOTE, AS FOLLOW

AYES 9 NOES 0

LERK

AGREEMENT

Pursuant to the provisions of the Municipal Arbitration Act, R.I.G.L. § 28-9.4-1 et seg. this Collective Bargaining Agreement ("Agreement") is made and entered into by and between the City of Pawtucket ("City") and Rhode Island Council 94, AFSCME, AFL-CIO Local 1012 ("Union").

The terms and conditions of the parties' collective bargaining agreement that was effective from July 1, 2009 to June 30, 2012 shall govern the parties' relationship for the period July 1, 2012 to June 30, 2014 as if that collective bargaining agreement had extended through June 30, 2014, except as otherwise provided below:

- 1. "Article 43, Sections 43.1, 43.2 and 43.3. Duration" shall read as follows:
- 43.1 The parties agree that this agreement shall be effective from July 1, 2012 and shall continue without change through June 30, 2014.
- 43.2 Further, this contract shall become effective upon the execution thereof by the parties and shall terminate on June 30, 2014, provided, however, that the provisions of this agreement shall be automatically renewed from year to year unless either party shall give written notice to the other party at least ninety (90) days before any subsequent termination date, that it desires to negotiate, amend or modify any or all articles or sections of this agreement.
- 43.3 Further, the Union and the City have the right to re-open negotiations ninety (90) days prior to June 30, 2014 provided written notice is given to either party.

IN WITNESS WHEREOF, the City has caused this instrument to be executed and its corporate seal to be affixed by its duly authorized Mayor and the Union has caused this instrument to be signed by its duly authorized President, Executed in the Presence of:

Dated: December 5, 2014

CITY OF PAWTUCKET

RHODE ISLAND COUNCIL 94, AFSCME, AFL-CIO LOCAL 1012

Donald Greblen

Mayor

Antonio Pires

Director of Administration

Christopher Lambert

RI Council 94

August Venice

President, Local 1012

Joanna L'Heureux Acting Personnel Director	David Desjarding Vice-President, Local 1012
	Joanna Dupre Recording Secretary, Local 1012
LOCAL 1012	- EXECUTIVE BOARD
Michaela Bolano	
Melisa d. Luca	
Lika Sittlermans	
Honeukee John,	
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CONTRACT BETWEEN R.I. COUNCIL 94, AFSCME, AFL-CIO LOCAL 1012 AND

THE CITY OF PAWTUCKET, RHODE ISLAND JULY 1, 2014 TO JUNE 30, 2017

IN CITY COUNCIL INTRODUCED AND REFERRED TO FINANCE COMMITTEE

11/5/2014

CLERK

IN FINANCE COMMITTEE
COMMITTEE RECOMMENDS APPROVAL

11/17/2014

' CHAIR

IN CITY COUNCIL

11/17/2014

RATIFIED ON A ROLL CALL VOTE, AS FOLLOW

AYES 9 NOES 0

JLBRK,

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AGREEMENT

This Agreement entered into between the City of Pawtucket, Rhode Island, hereinafter referred to as the "Employer" and Rhode Island Council 94, of the American Federation of State, County and Municipal Employees, AFL-CIO, on behalf of the City of Pawtucket Municipal Employees, hereinafter referred to as the "Union", and Local 1012.

PURPOSE

It is the purpose of this agreement to encourage and promote a harmonious and cooperative relationship between the City and its employees by providing for procedures which will facilitate free and frequent communications between the City and the employees of the City of Pawtucket.

ARTICLE I RECOGNITION

- 1.1 The City of Pawtucket its successors and assigns recognizes the Union as the sole and exclusive collective bargaining representative for those employees in the defined bargaining unit for the purposes of collective bargaining with respect to rates of pay, hours of employment, and other conditions of employment.
- 1.2 The bargaining unit consists of all City of Pawtucket municipal employees as defined in the Rhode Island Labor Relations Board Case No. EE 1748, except those excluded under Chapter 9.4-2 of Title 28 of the General Laws of the State of Rhode Island as amended.

ARTICLE 2 NON-DISCRIMINATION

- 2.1 The provisions of this agreement shall apply equally to all employees in the bargaining unit without discrimination as to age, sex, marital status, race, color, creed, national origin, or political affiliation. The Union shall share equally with the Employer the responsibility for applying this provision of the agreement.
- 2.2 The City agrees that it will not discriminate against, intimidate or coerce any employee on account of his Union membership or on account of his legitimate activities on behalf of the Union, nor shall the City discriminate against, intimidate or coerce any employee exercising his rights to bargain collectively through the Union.
- 2.3 It is the intent of the parties to conform to the provisions of the American with Disabilities Act of 1990. It is the intent of the parties to conform with the Family Medical Leave Act of 1993 subject to the terms of the Agreement.

ARTICLE 3 UNION SECURITY

- 3.1 Each employee covered by this agreement who, on the effective date of this agreement, is a member of the Union, shall, as a condition of employment, maintain his membership in the Union. Employees who fail to comply with this requirement shall be discharged by the Employer within thirty (30) days after receipt of written notice to the Employer from the Union.
- 3.2 The Employer agrees to the continuance of a Union Check-off system whereby Union dues and/or Agency Fee Charges will be withheld from the employee's pay at source. Such withholdings are to be transmitted by check at intervals of no greater length than thirty-one (31) days, made to the order of Rhode Island Council 94, AFSCME, and accompanied by a list of employees paid.
- 3.3 The parties agree that employees who are covered by this agreement shall have the right to voluntarily join or refrain from joining the Union. However, employees who are covered by this agreement who choose not to join the Union shall be required, as a condition of employment, to pay to the Union each month a service charge as a contribution towards the administration of this agreement in an amount equal to the regular monthly dues.

Newly hired probationary employees shall be required to adhere to the conditions of this article and any employee who does not adhere to this article shall be terminated. The parties agree that the Employer shall have the unquestioned right to discharge probationary employees and such employees shall not have recourse to the grievance procedure. The parties also recognize that the above mentioned probationary period shall be six (6) months employment with the City.

- 3.4 Any employee who wishes to withdraw from the Union may do so within one (1) week prior to the termination of this agreement.
- 3.5 The employer will not aid, promote or finance any other labor group or organization which purports to engage in collective bargaining or make any agreement with any such group or organization, or with any individual, so long as the Union is the bargaining representative.
- 3.6 Local 1012, AFSCME, hereby agrees to indemnify the City and hold it harmless from any and all claims, demands, and the cost of litigation for any action arising from the Service Fee-Agency Shop provisions of this article.

ARTICLE 4 MANAGEMENT RIGHTS

4.1 Except to the extent that there is contained in this Agreement express and specific terms and provisions to the contrary, or a duly established past practice in the City, all authority, power, rights, jurisdiction, and responsibilities for the management of the City are retained and reserved exclusively to the City.

The rights reserved to the City include, but are not limited to, the right to determine the overall budget and mission of the City; to maintain the efficiency and effectiveness of operations; to determine the services to be rendered and the operations to be performed; to direct and supervise and layoff employees; to suspend, discharge or otherwise discipline employees for just cause; and issue rules and regulations for the conduct of the City.

ARTICLE 5 HOURS OF WORK

The starting and quitting time of all employees covered by this contract are as follows:

5.1 PUBLIC WORKS DEPARTMENT

All Public Works Departments

7:00 am - 3:30 pm

(with the exceptions listed below)

Director's Office

8:30 am - 4:30 pm (35-hour employees)

7:30 am - 4:30 pm (40-hour employees)

Engineering Division

8:30 am - 4:30 pm

Highway Night Watchperson

4:00 pm - 2:00 am

(Monday, Tuesday, Wednesday, Thursday)

Weekend Watch Ice Control Person

Friday Saturday Sunday 4:00 pm - 12:00 am 8:00 am - 12:00 am

8:00 am - 12:00 am

Winter Watch

4:00 pm - 2:00 am (40-hour employees) (one laborer and one truck driver with least seniority, or two volunteers from within the bargaining unit, in January and February)

City Hall Maintenance (2nd shift)

2:00 pm - 10:00 pm

Senior Center Maintenance

7:30 am - 4:30 pm 1 hr lunch

Daggett Farm Attendant (weekends)

8:00 am - 5:00 pm (Saturday and Sunday)

5.2 RECREATION

Office Staff

8:30 am - 4:30 pm

5.3 <u>CITY HALL</u>

8:30 am - 4:30 pm - One (1) hour for lunch

Zoning and Code Enforcement Division
Housing Standards Division
Finance Director's office
Accounting Division
Collections and Disbursements Division
Data Processing Division
Purchasing Division
Tax Assessing Division
Office of the Municipal Court
City Clerk's Offices
Planning Department
Board of Canvassers

5.4 WATER DEPARTMENT

7:30 am - 4:00 pm ½ hr lunch
7:30 am - 4:00 pm ½ hr lunch
7:30 am - 4:00 pm ½ hr lunch
7:30 am – 4:00 pm ½ hr lunch
7:30 am − 4:00 pm ½ hr lunch
7:00 am − 3:30 pm ½ hr lunch
$6:00 \text{ am} - 2:30 \text{ pm} \frac{1}{2} \text{ hr lunch}$
7:30 am − 4:00 pm ½ hr lunch
7:30 am - 4:00 pm ½ hr lunch
7:30 am - 4:00 pm ½ hr lunch
7:30 am - 4:00 pm 1/2 hr lunch
7:00 am - 3:30 pm ½ hr lunch 7:00 am - 3:30 pm ½ hr lunch
7:00 am − 3:30 pm ½ hr lunch

Equipment Operator

7:00 am - 3:30 pm 1/2 hr lunch

T&D Operations Assistant

7:00 am - 3:30 pm ½ hr lunch

Source Water Technician

8:00 am - 4:30 pm ½ hr lunch

5.5 POLICE DEPARTMENT

Clerical

8:00 am - 4:00 pm 1 hr. lunch

Matron

8:00 am – 4:00 pm 4:00 pm – Midnight

Police Signal Operator

Three (3) shifts 8:00 am - 4:00 pm 4:00 pm - 12:00 MN 12 MN - 8:00am

The work schedule for Police Signal Operators shall be four (4) consecutive eight (8) hour days with two (2) consecutive rotating days off averaging thirty-seven and one-half (37½) hours per week. A one-half (½) hour paid lunch period shall be provided.

Animal Control Officer

8:00 am - 4:00 pm 12 Noon - 8:00 pm

5.6 FIRE DEPARTMENT

Fire Clerks

8:30 am - 4:30 pm 1 hr. lunch

5,7 LIBRARY

Administration

Monday - Friday

9:00 am - 5:00 pm 1 hr. lunch

Occasional 1:30 pm - 9:00 pm ½ hr lunch

Monday - Friday

8 hrs daily between 8:00 am and 5:00 pm

Bookmobile

Tuosday

12:30 pm - 8:00 pm 1/2 hr. lunch

Wednesday - Friday

8:30 am - 4:30 pm 1 hr. lunch

Saturday

9:00 am - 5:00 pm 1 hr. lunch

Children's Service, Circulation and Reference, Computer Room Community Resources

Monday - Thursday

9:00 am - 5:00 pm 1 hr. lunch

1:30 pm - 9:00 pm 1/2 hr. lunch 9:00 am - 5:00 pm 1 hr. lunch*

Friday - Saturday

*When Saturday work is required on a rotating basis, another set day is designated as a day off.

Custodians

Monday - Friday

6:00 am - 2:30 pm 1/2 hr, lunch

Pages (19 hrs)

Children's, Circulation & Reference

Three nights 5:00 pm - 9:00 pm 15 min break 3:00 pm - 7:00 pm 15 min breakSaturday 9:00 am - 5:00 pm 1 hr. lunch

Computer Room

Technical Services

Monday - Friday 8:00 am - 4:00 pm 1 hr, lunch

9:00 am - 5:00 pm 1 hr. lunch 19 hrs between 9:00 am - 4:00 pm

Sunday Hours

Seasonal pursuant to availability of state funding. Paid at 1-1/2 times the regular rate of pay. 12:00 noon - 4:00 pm

5.8 The standard workweek shall be thirty-five (35) and forty (40) hours per week. The City reserves the right to change hours and shifts as required for operational, seasonal, or project based needs, after mutual agreement with the Union, which will not be unreasonably denied. Upon separation of City services, all furlough days taken during the period of January 1, 2010 to June 30, 2010 shall be reimbursed to employees at the rate then in effect upon said separation. There shall be no furlough days through June 30, 2017.

5.9 CROSSING GUARDS

All Crossing Guards shall work hours as established by the School Department Schedule. The hours shall not be changed once the school schedule has been established.

ARTICLE 6 OVERTIME

6.1 The City agrees to pay time and one-half for all hours worked over the employee's standard workday.

- 6.2 The City agrees to pay time and one-half for all hours worked over the employee's standard workweek.
 - 6.3 Five (5) days shall constitute a normal workweek.
- 6.4 Overtime will be granted (whenever consistent with operational requirements) in accordance with seniority, but on a rotating basis by job type.
- 6.5 In no event will pyramiding of overtime be permitted, except that all privileges and benefits, which employees have maintained under this article shall be maintained and continued by the City during the term of this agreement.
- 6.6 Hours credited for holiday, vacation leave, jury duty, military leave, compensable injury and other authorized paid leave, shall be considered as time worked for the purpose of computing overtime.

ARTICLE 7 HOLIDAYS

7.1 The following days off with pay shall constitute the official holidays for all employees in the bargaining unit and such other days as may be declared legal holidays by the State:

New Years Day - January 1

Martin Luther King, Jr.'s Birthday -

Presidents' Day - 3rd Monday in February
Memorial Day - Last Monday in May

Independence Day - July 4

Victory Day - 2nd Monday in August
Labor Day - 1st Monday in September
Columbus Day - 2nd Monday in October

Veterans' Day - November 11

Thanksgiving Day - 4th Thursday in November

Day after Thanksgiving

Christmas Day - December 25th

- 7.2 Sunday Holiday When any authorized holiday falls on a Sunday, the following Monday shall be observed as a holiday for those employees who are normally scheduled to work Monday through Friday.
- 7.3 Saturday Holiday When any authorized holiday falls on a Saturday, the prior Friday shall be observed as a holiday for those employees who are normally scheduled to work Monday through Friday.
- 7.4 Whenever a holiday falls on the employee's scheduled day off, the employee shall receive an additional day's pay.

- 7.5 Whenever a holiday falls during the employee's scheduled vacation, said employee shall receive an additional day off.
- 7.6 The Mayor may designate, at his own discretion, any other day or part of any day as a holiday.
- 7.7 Whenever an employee works on a holiday, he or she shall receive the regular holiday pay plus time and one-half for the hours worked.
- 7.8 Whenever a holiday falls during a period of approved sick leave, said employee shall receive holiday pay for that day.
 - 7.9 The following shall constitute the official holidays for the School Crossing Guards:

New Year's Day
Martin Luther King, Jr.'s Birthday
Presidents' Day
Memorial Day
Columbus Day
Veterans' Day
Thanksgiving Day
Day following Thanksgiving Day
Christmas Day

Crossing Guards shall receive Labor Day as a paid holiday only when the school year begins prior to Labor Day.

- 7.10 If new holidays are officially declared by the government, City, State, or Federal, employees covered by the provisions of this contract shall automatically receive same.
- 7.11 If any of the above-named holidays is abolished by an act of the General Assembly, or otherwise, during the term of this contract, said holiday shall be deleted as a paid holiday, and one additional paid floating holiday will be substituted in its place.
- 7.12 Employees must work the scheduled work day immediately before and the next scheduled work day immediately after a Holiday in order to receive Holiday pay, unless the employee is absent for any of the following reasons:
- a. Bona fide illness (verified by a Doctor's certificate), if required, by the Department Director.
- b. Death in the family of an employee or an employee's spouse for which bereavement leave, as described in Article 11, is granted.
 - c. Any other scheduled time off as allowed in this agreement.

ARTICLE 8 VACATIONS

- 8.1 All full time and part time employees, with the exception of crossing guards, who have been continuously in the employ of the City for a period of six (6) months and who work a regular workweek of five (5) days, shall be entitled to a vacation leave with pay of five (5) working days or 1 calendar week, depending on the number of work days in their regularly scheduled work week.
- 8.2 All full time and part time employees, with the exception of crossing guards, who have been continuously in the employ of the City for a period of six (6) months and who work a special workweek which consists of less than five (5) days shall be entitled to a vacation leave with pay of one (1) calendar week, depending on the number of work days in their regularly scheduled work week.
- 8.3 All full time and part time employees, with the exception of crossing guards, who have completed one (1) year of continuous employment with the City shall be entitled to a vacation leave with pay of ten (10) working days with pay or two (2) calendar weeks, depending on the number of work days in their regularly scheduled work.
- 8.4 All full time and part time employees, with the exception of crossing guards, who have completed five (5) years of continuous employment with the City shall be entitled to a vacation leave with pay of fifteen (15) working days annually or three (3) calendar weeks depending on the number of work days in their regularly scheduled work week.
- 8.5 All full time and part time employees, with the exception of crossing guards, who have completed ten (10) years of continuous employment with the city shall be entitled to a vacation leave with pay of twenty (20) working days annually or four (4) calendar weeks depending on the number of work days in their regularly scheduled work week.
- 8.6 All full time and part time employees, with the exception of crossing guards, who have completed fifteen (15) years of continuous employment with the City shall be entitled to vacation leave with pay of twenty-five (25) working days annually or five (5) calendar weeks depending on the number of work days in their regularly scheduled work week.
- 8.7 All full time and part time employees, with the exception of crossing guards, who have completed twenty (20) years of continuous employment with the City shall be entitled to vacation leave with pay of thirty (30) working days annually or six (6) calendar weeks depending on the number of work days in their regularly scheduled work week.
- 8.8 Vacation leave may not be accumulated to exceed ten (10) calendar weeks. However, employees shall not lose time as it accrues over ten (10) weeks during the course of the fiscal year.

- 8.9 Employees shall not be called back to work while on vacation except for emergency work. If an employee is called back from vacation for emergency work, he or she shall receive the regular vacation pay plus time and one-half for the time he or she has worked.
- 8.10 Employees must give a minimum of thirty (30) days notice for vacation leave. Such leave will be granted consistent with operational requirements as determined by the City. All vacation requests must be posted in each department. The Department Head shall respond to each request between the 20th and 25th calendar day after the request has been made. Senior employees must make challenges in the event of conflicting requests no later than the twentieth (20) day. In the event of conflicts between or among employees then employees with greater seniority shall be given the choice of vacation. Notwithstanding the foregoing, once the vacation request has been granted, employees shall not be allowed to exercise seniority rights over a less senior employee. Employees shall be allowed to request vacations up to one (1) year in advance.
- 8.11 Vacation leave of less than one (1) week shall be granted without a thirty (30) day notice, consistent with operational requirements, with the approval of the Department Director or the employee's Immediate Supervisor.

ARTICLE 9 PERSONAL LEAVE

- 9.1 Employees with one (1) or more years of service shall be entitled to one (1) Personal Leave Day per year. Employees with ten (10) or more years of service shall be entitled to three (3) Personal Leave Days per year. Personal Days are to be taken in no less than 1/2 day increments.
- 9.2 A three (3) working day notice must be given for all requests of Personal Leave Days except in the case of an emergency. In the event of an emergency, an employee must notify his or her supervisor prior to the beginning of his or her work shift.

ARTICLE 10 SICK LEAVE

- 10.1 Sick leave shall be granted to all employees at the rate of one and one-quarter (1½) working days for each full calendar month of service, which equates to fifteen (15) sick days per year. Sick leave shall be granted to all bargaining unit employees on a pro rata basis based on the hours worked in the employee's normal work day. No sick leave accruals will be credited until the end of a newly hired employee's probationary period. At the successful completion of a newly hired employee's probationary period such sick leave accruals will be credited retroactively to the employee's date of hire.
- 10.2 An appointing authority shall require a physician's certificate for each sick leave with pay over an absence of more than five (5) days. Any employee who uses two (2) or more sick days without a physician's certificate in any calendar month shall be subject to counseling and, if the employee's attendance does not improve, progressive discipline.

- 10.3 Sick leave with pay may not accrue beyond a total of one hundred fifty (150) days, and no employee shall be granted more than one hundred fifty (150) days sick leave with pay in any one calendar year. On the date of the signing of this contract, any employee who has accrued over one hundred fifty (150) sick leave days shall be allowed to keep those additional days and shall not lose those additional days. However, once an employee's sick leave accrual decreases to an amount less than one hundred fifty (150) sick leave days, then the employee's sick leave with pay may not accrue beyond a total of one hundred fifty (150) days.
- 10.4 Sick leave is hereby defined to mean the absence from duty of any employee because of illness, bodily injury or exposure to contagious disease.
- 10.5 Sick leave may also be granted for attendance upon a member of the family within the household of the employee whose illness requires the care of such employee, provided that not more than seven (7) days with pay shall be granted to employees for this purpose in any one calendar year.
- 10.6 When an employee finds it necessary to be absent for any of the reasons specified in this article, he shall cause the fact to be reported to his Department Head or immediate supervisor before the beginning of his daily duties. Sick leave may not be granted unless such report has been made.
- 10.7 Sick time abuse is defined as an employee using sick time for any purpose other than that allowed under this Agreement, or any other circumstance in which the employee's use of sick leave is suspect. If an employee is deemed to have abused sick leave privileges, the appointing authority may suspend the employee's privilege for sick leave pay for such period of time as the appointing authority determines necessary to deter the employee from again abusing such privilege. The determination of the appointing authority shall be subject to the grievance procedure in accordance with this agreement.
- 10.8 Upon retirement or termination, except for just cause, any employee having to his or her credit unused sick leave, shall be entitled to a lump sum payment equivalent to fifty (50%) percent of his or her accumulated unused sick leave. Upon death, any employee having to his or her credit unused sick leave shall be entitled to have paid to a designated beneficiary a lump sum payment equivalent to fifty (50%) percent of his or her accumulated unused sick leave. The aforementioned payments shall be based upon a daily rate of one-fifth (1/5) of the employee's regular weekly salary at the time of his or her death or retirement. Each employee is required to furnish on a form provided by the Personnel Office the name or names of the designated beneficiary or beneficiaries of the foregoing death benefit,
- 10.9 Employees, who during the preceding year, have not had any absences due to normal illness shall be entitled to three (3) additional personal days. Employees who are absent due to normal illness of not more than one (1) day shall be entitled to two (2) personal days. Employees who are absent due to normal illness of not more than two (2) days shall be entitled to one (1) personal day. Absences due to family illness shall be charged in accordance with the above mentioned schedule. Employees who do earn additional personal days shall be entitled to take them with the permission of their department head in the next fiscal year.

ARTICLE 11 BEREAVEMENT LEAVE

- 11.1 In the case of death of a mother, father, spouse, child, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, foster parents, foster children, stepchildren, stepparents, grandchild, or domestic partners as defined in the City's policy regarding medical insurance, all employees covered by this agreement shall be entitled to a leave of absence with pay, for a maximum of five (5) days, from the time of notification of death to and including the day following the burial of the deceased. Where unusual travel conditions exist, or extenuating circumstances occur, such period may be extended at the discretion of the employee's department head,
- 11.2 In the case of death of an aunt, uncle, grandfather, or grandmother, all employees covered by this agreement shall be entitled to a leave of absence with pay, for a maximum of three (3) days, from the time of notification of death to and including the day following the burial of the deceased. Where unusual travel conditions exist, or extenuating circumstances occur, such period may be extended at the discretion of the employee's department head.
- 11.3 In the case of employees espousing faiths which have varying and different death customs, leave shall be provided to such employee in accordance with the custom of his particular faith.
- 11.4 In the case of death of a relative other than as provided above, such leave of absence with pay shall be for not more than one (1) day to permit attendance at the funeral of said person and such request shall not be unreasonably denied.

ARTICLE 12 LEAVE WITHOUT PAY

12.1 Upon written application, a permanent employee may be granted a leave of absence without pay for a period of up to one (1) year for reason of personal injury or illness, or for other purposes deemed eligible, subject to the written approval of the appointing authority and Personnel Director provided, however, that a leave of absence without pay in excess of one (1) year may be granted at the discretion of the City. An employee shall submit written notification to the Employer of the anticipated duration of the leave at least two (2) weeks in advance, if possible, of the commencement of the leave period. In the event the employee does not apply for authorized leave without pay, within two (2) weeks after he or she has exhausted his or her sick leave benefits, he or she shall be considered as terminating his services with the City and all fringe benefits shall cease.

Upon the expiration of such approved leave of absence, the employee shall be reinstated to the position which he or she occupied at the time the leave was granted. If that position has been abolished or eliminated while the employee is on leave without pay then the employee will be subject to lay-off according to the provisions of this Agreement. Failure of an employee to report for duty promptly at the expiration of the approved leave of absence shall be just cause for dismissal. If necessary to the efficient conduct of the business of the City, an employee on leave

may be notified to return prior to the expiration of the leave. Should he or she fail to return within ten (10) working days, the Director shall declare the position vacant and shall fill the position according to the provisions of this agreement.

- 12.2 If a permanent employee heretofore granted a leave of absence desires reinstatement to the position held by him or her at the time the leave was granted, said employee shall notify his or her appointing authority in writing of his or her desire to return to the position, prior to the expiration of his or her granted leave of absence, and said permanent employee shall be reinstated prior to the expiration of the leave of absence granted to him or her to the position occupied by him or her at the time said leave of absence was granted to him or her.
- 12.3 When an employee, through injury or illness, has exhausted his or her sick leave or other benefits and has been granted authorized leave without pay, based upon his or her physician's recommendations, the City shall continue his medical insurance as though the employee was on the payroll for a period not to exceed one (1) year from the date of the last payroll check. This provision shall not apply to an employee of the City who incurs an injury or illness while working for an employer other than the City.
- 12.4 Employees will be responsible for paying their required weekly medical insurance co-payments during any period of paid or unpaid leave, and any failure to do so may result in the termination of medical insurance benefits.
- 12.5 Employees on unpaid leave will not accrue sick time or vacation and longevity will be prorated to the actual time of service from the employee's last anniversary date.
- 12.6 It is the intent of the parties that the provisions of this Article shall be, at a minimum, in conformance with the Family Medical Leave Act ("FMLA") and the Rhode Island Parental and Family Medical Leave Act ("RIPFMLA") and that the parties agree to comply the FMLA and the RIPFMLA.

ARTICLE 13 MATERNITY AND PATERNITY LEAVE

- 13.1 A pregnant employee so certified by her physician shall be entitled to use accrued sick leave for any time she is unable to work for medical reasons.
- 13.2 At the expiration of maternity leave, the employee shall be returned to the position from which she is on leave at the same step of the then current range for her class of position. If the position has been abolished or eliminated then the employee will be subject to being laid off according to the provisions of this Agreement.
- 13.3 It is agreed that pregnant employees who have exhausted their sick leave accruals or who decline to utilize their sick leave, shall be granted a maternity leave without pay. A pregnant employee shall submit written notification to the Employer of the anticipated duration of the maternity leave at least two (2) weeks in advance, if possible, of the commencement of the leave period. Leave shall be granted for a maximum period of one (1) year and may be extended by

mutual consent; and an early return by the employee may be made upon written notice of two (2) weeks to the Employer.

- 13.4 A pregnant employee shall not be required to commence her maternity leave prior to childbirth unless she can no longer satisfactorily perform her job duties, and her continuance at work does not deprive her fellow employees of their contractual rights.
- 13.5 Employees shall also be granted leaves under this article in the event of the adoption of a child or the placement of a child with the employee for foster care.
- 13.6 It is the intent of the parties that the provisions of this Article shall, at a minimum, be in conformance with the Family Medical Leave Act ("FMLA") and the Rhode Island Parental and Family Medical Leave Act ("RIPFMLA") and that the parties agree to comply with the the FMLA and the RIPFMLA.
- 13.7 Employees, who so request, shall be granted paternity leave for a period of up to twelve (12) months. Employees who request paternity leave shall give at least two (2) weeks advance notice, if possible, of the commencement of the leave period.

ARTICLE 14 MEDICAL INSURANCE

14.1 The City agrees to pay the cost of Medical Insurance*, individual or family coverage, whichever is appropriate for all employees who work 35 or 40 hour week schedules.

Employees shall receive the health benefits described in "Benefit Booklet, City of Pawtucket Group #1187-0004," edition date "HMC2C BB (09-10)," provided, however, that the City agrees to provide the current health and dental benefits, Basic Vision Riders, and point of service co-pays in effect as of July 1, 2009. Employees shall contribute on a weekly basis toward the cost of these benefits. An employee's weekly contribution shall amount to 18% of the working rate (however, such amount shall not exceed the amounts indicated in the following chart) and the City shall contribute the balance of the working rate due:

Maximum Weekly Contribution

Effective July 1, 2014 \$36.77 \$18.39 Effective July 1, 2015 \$42.77 \$21.39	<u>Date</u>	For Family Coverage	For Individual Coverage
Effective July 1, 2016 \$48.77 \$24.39	Effective July 1, 2015	\$42.77	\$21.39

*Employees who work less than 35 or 40 hour week schedules as of June 30, 1996 shall continue to have the above-referenced coverage so long as they remain in their jobs.

Employees will be responsible for paying their normal share of health insurance premium payments during any period of paid or unpaid leave. Failure to do so may result in the termination of benefits.

- 14.2 The City agrees to pay the full cost of Dental insurance, individual or family coverage, whichever is requested. Dental shall include levels I, II, III, and IV. The dental coverage to be provided shall be described in the dental summary for the City of Pawtucket as Dental Premier, Group ID 1247-002, Plan type-National Coverage currently in effect from July 1, 2014 to June 30, 2015.
- 14.3 Any employee may elect a substitute health plan, provided that said employee shall be responsible for any sum and/or medical treatment that the aforesaid Plan does not cover.
- 14.4 If a husband and wife are both employees of the City, the City will pay for family coverage for one employee and the other will be covered as an individual.
- 14.5 Medical coverage as per above will be paid by the City for retirees who had a minimum of ten (10) years with the City. Coverage will be in effect from ages fifty-eight (58) through sixty-five (65). Those employees who retire with thirty (30) or more years of service with the City shall receive the above medical coverage starting at the time of retirement. Employees hired prior to January 1, 2010 shall not be required to pay a premium co-pay for medical coverage at retirement. Effective January 1, 2010 new employees shall be required to pay a premium co-pay at the same rate as active employees.

The City will provide medical coverage to retirees for life when they reach age 65 with Group Plan 65, according to all eligible services, exclusions and limitations as detailed in "Group Plan 65 Subscriber Agreement".

14.6 Employees who so choose shall have the option of receiving a cash payment in lieu of Medical and/or Dental coverage. In the event an employee elects not to be furnished with medical insurance pursuant to this section, the City will reimburse said employee the amount of one thousand dollars (\$1,000.00) for Individual Coverage and three thousand dollars (\$3,000.00) for Family Coverage and/or one hundred dollars (100.00) for an Individual Dental Plan or three hundred dollars (\$300.00) for a Family Dental Plan each fiscal year.

Employees who elect this option shall receive the following amount of money on the last pay day of November of each year.

COVERAGE WAIVED	AMOUNT RECEIVED
Family Medical Plan	\$3,000.00
Family Dental Plan	\$ 300.00
Individual Medical Plan	\$1,000.00
Individual Dental Plan	\$ 100.00

However, if an employee covered by this Agreement has a spouse who is also employed by the City (including the Pawtucket School Department or the Pawtucket Water Supply Board), and such employee has City-paid medical insurance by virtue of their City employed spouse, and such employee elects not to be furnished with medical insurance pursuant to this section, then the City will reimburse said employee on the last pay day of November of each year in accordance with following schedule:

Type of coverage waived:

Fiscal Year	<u>Family</u>	<u>Individual</u>
July 1, 2014 – June 30, 2015	\$3,000.00	\$1,000.00
July 1, 2015 – June 30, 2016	\$2,000.00	\$ 667.00
July 1, 2016 – June 30, 2017	\$1,000.00	\$ 333.00
Subsequent to June 30, 2017	\$ 0.00	\$ 0.00

- 14.7 When an employee, has been granted authorized leave without pay his/her medical insurance shall be borne by the City for a period of one (1) year from the date of the last payroll check.
- 14.8 The City may seek alternate health insurance which will provide bargaining unit members with the same level of coverage set forth herein. In such case, the City will obtain the Union's permission to change health care providers which permission will not unreasonably be withheld. The Union agrees to consider proposals for alternative equivalent plans during the term of this contract and to discuss implementing such plans with the City.

ARTICLE 15 WORKERS' COMPENSATION

- 15.1 In the event an individual covered by this contract is injured on the job and is collecting Workers' Compensation benefits as a result thereof, he or she will accrue his or her sick leave and vacation leave at 100% of the normal rate for the period for the first six (6) months he or she is out of work. Thereafter, the accrual rate shall be 50% up to a maximum duration of another six (6) months. Any vacation or sick leave accrued during the period of time an employee is out of work due to a Workers' Compensation injury or illness shall be credited to the employee within thirty (30) days of his or her return to work.
- 15.2 Employees will be paid the total longevity benefit to which they have been entitled on the date they would have received the benefit if they had not been out of work due to Worker's Compensation.
- 15.3 An employee who suffers an on the job injury shall be entitled to return to his or her former position within thirty (30) months from his or her date of injury. Employees who are injured in the line of duty shall be afforded a reasonable accommodation, upon request and description of such need, under the Americans with Disabilities Act during the period of illness or injury and recovery in order to ensure compliance with the Americans with Disabilities Act.

- 15.4 During the period of time an employee is absent from his or her job as a result of an on the job injury, the City may hire a substitute to fill the vacancy created by the absence of the injured employee at the injured employee's rate of pay. Said substitute employee shall be required, as a condition of such employment, to join the bargaining unit, and have all rights, duties and benefits accorded City employees under the Collective Bargaining Agreement, except that City paid health benefits will commence after the substitute employee has completed six (6) months employment with the City. Said substitute may be laid off upon the return of the injured employee. Upon such layoff, however, said substitute employee shall have layoff/recall rights as defined and described in the Collective Bargaining Agreement between the parties for a period of three years from date of layoff, Such temporary positions shall be offered to current bargaining unit employees on layoff prior to hiring substitutes from outside the bargaining unit.
- 15.5 Each person substituting for an employee injured on the job shall be informed by the City of the temporary status of the position being offered. Newly hired substitute employees shall be considered probationary employees. However, substitute employees recalled from layoff will be entitled to all contractual benefits and not be considered probationary employees unless they have not completed their initial six (6) month probationary period with the City.
- 15.6 The City may on a case-by-case basis offer modified or light duty to employees who sustain a work-related injury. The City will inform the Union in advance whenever this situation arises.
- 15.7 The City and the Union recognize the desirability of modified assignments as a means of returning injured bargaining unit employees to productive employment.

Based upon receipt of clearly defined medical verification of the limitations of the employee to perform the regular duties of the job, the Personnel Director, the employee, and a representative of the Union will review and decide the placement of the injured employee in a position that will accommodate both the limitations of the employee and the needs of the City.

The employee affected by this article will continue to receive his rate of pay, and if temporarily transferred to a higher paying position will receive out of class pay.

This transfer to transitional duty will be reviewed periodically and should not exceed a ninety (90) day period.

Once released by the treating physician, the employee may be subject to a fitness for duty test.

ARTICLE 16 MILITARY LEAVE

16.1 Employees who by reason of membership in the United States Military Reserves or the Rhode Island National Guard are ordered by the appropriate authorities to attend a training period of encampment under the supervision of the United States Armed Forces, shall be granted leave of absence with pay not to exceed fifteen (15) days annually, from their position during the

actual duration of such activity. During this period of leave described above, employees shall accrue sick and vacation leave as though actually employed.

ARTICLE 17 JURY DUTY

17.1 All employees covered by this agreement who are ordered to report for jury duty shall be granted leave of absence with pay during the duration of such duty. During this period of leave described above, employees shall accrue sick and vacation leave as though actually employed.

ARTICLE 18 CALL BACK PAY

- 18.1 Any employee who is called back to duty after the completion of the regular shift shall receive a minimum of four (4) hours work or four (4) hours pay at the rate of time and one-half. Employees asked, prior to the end of their shift, to continue working beyond their regular shift, shall be paid for the actual hours worked.
- 18.2 Employees called back specifically for snow plowing operations are as above entitled to a four (4) hours minimum at time and one-half. If the period of their call back is less than four (4) hours at the start of their normal duty day, they will first complete the four (4) hours. If the call back is more than four (4) hours and duty continues into the normal working day, the employee will receive his call back plus up to a maximum of four (4) additional hours at time and one-half for time actually worked in snow plowing operations.

ARTICLE 19 BULLETIN BOARDS

19.1 The City agrees to provide bulletin board space where notices of union business matters may be posted.

ARTICLE 20 UNION ACTIVITIES

- 20.1 Delegates not to exceed four (4) in number to attend International, Regional, State Conventions and when necessary, Local Union Meetings, Council 94 Meetings, or court hearings, with pay during working hours. The Union President shall be allowed to attend Workers' Compensation Hearings.
- 20.2 Time off for grievance activities shall be strictly adhered to. Excluding grievants and witnesses, a maximum of four (4) Union Officers, Stewards, and Safety Committee members shall be granted time off during working hours without loss of pay for actual time spent in processing grievances and other Union business with City officials. This provision shall not apply to negotiating meetings. The Union Negotiating Team shall be granted time off with pay during

working hours for time spent during negotiations with the City. Up to five (5) Union officers shall be allowed for arbitration hearings.

- 20.3 The City does not authorize time off for any other Union activity unless approval has been given by the Personnel Director.
- 20.4 The Union shall furnish the City with a written list of its officers immediately after their designation and shall notify the City of any change in such officers.
- 20.5 Supervisors shall keep an accurate log of actual time spent on Union Business. This section shall also apply to any employee required to leave work for Union business.

ARTICLE 21 COMPENSATION FOR EYEGLASSES

- 21.1 When an employee has damaged his or her eyeglasses on City connected work, the City shall replace such eyeglasses upon adequate proof that said eyeglasses were damaged in the course of the employee's duties and was in no way attributable to the employee's fault or negligence.
- 21.2 All employees who engage in manual labor will when necessary wear restraining straps which shall be supplied by the City.

ARTICLE 22 SAFETY RULES

- 22.1 The City and the Union shall cooperate in the enforcement of safety rules and regulations.
- 22.2 Should an employee complain that his work requires him or her to be in unsafe or unhealthy situations, in violation of acceptable safety rules, the matter shall be considered immediately by a representative of the City. If the matter is not adjusted satisfactorily, the grievance may be processed according to the grievance procedure.
- 22.3 A safety Committee shall be appointed by the Mayor and three (3) members of said committee shall be members of the Union elected by the Local Union.
- 22.4 The City and the Union shall cooperate in the enforcement of a drug-free work place policy. The City and the Union agree to fully cooperate in the enforcement of the Federal Transit Administration regulations that deal with Safety Sensitive employees and a drug-free work place.

ARTICLE 23 INCLEMENT WEATHER POLICY

23.1 It is agreed that the City will post an inclement weather policy on the City's bulletin boards in each Division and by citywide email.

- 23.2 In the event the City closes City offices due to inclement weather prior to the start of or during the workday, then all employees will be excused from work without loss of pay.
- 23.3 Notwithstanding the above, the City has the right to designate personnel who will be required to work during inclement weather circumstances as described above.
- 23.4 Personnel who work when other bargaining unit employees are excused from work under the provisions of this clause shall be paid at the rate of time and one half the regular rate of pay.

ARTICLE 24 SENIORITY

- 24.1 Seniority shall be the relative status of employees with respect to length of service in the bargaining unit calculated from the employee's last date of hire or re-entry into the bargaining unit
- 24.2 New employees shall be considered probationary employees for a period of six (6) months with seniority from date of hire.
- 24.3 A seniority list showing the seniority status of employees shall be compiled and thereafter corrected every six (6) months when necessary. Two (2) copies of the list shall be given to the Union. In the event two (2) or more employees are hired on the same date, seniority shall be determined by coin toss. Both the Union and the City will be present at the coin toss, and an official record of the result of coin toss shall be kept in the Personnel Division,
- 24.4 Four (4) Local Union Officials (as designated by the Local Union) shall, during their term of office, have top seniority for layoff and recall purposes only.
 - 24.5 An employee shall forfeit all seniority rights accrued to him or her in the event that:
 - (a) He or she is discharged for just cause;
 - (b) He or she terminates his or her employment voluntarily;
 - (c) He or she fails to return to work upon the expiration of a leave of absence;
 - (d) He or she fails to return to work when recalled under the provisions of paragraph 7;
 - (e) His or her layoff exceeds the time prescribed in paragraph 6;
- (f) He or she engages in other work while on a leave of absence without the consent of the City and the Union.
- 24.6 Whenever layoffs are contemplated by the City, if reasonably possible, the Union shall be afforded an opportunity to meet and confer with City officials, in advance of implementation of said layoffs, in order to discuss the circumstances requiring the layoffs and also any proposed alternatives to the layoffs.
- 24.7 Whenever layoffs are necessary, employees will be laid off on the basis of their seniority by job classification and shift in the affected Division. The workers with the least

seniority in an affected job classification and shift within their Division shall be laid off first, with the ensuing layoffs occurring in the affected job classification and shift in the Division in reverse order of seniority. It is further recognized by the Parties that seniority, as referenced above, shall mean total seniority in the bargaining unit and not seniority within an employee's classification, shift, Division, or Department.

- 24.8 Employees shall be guaranteed at least ten (10) working days notice before being laid off. If the City chooses to implement a layoff without providing the aforementioned notice, the employee will be paid his or her salary for the days that he or she would have worked had full notice been given. The layoff notices shall contain, at a minimum, a statement for the reason for the layoff, a statement of the effective date of the layoff, a statement of an employee's "bumping rights", and a statement of re-employment rights. The Union President shall receive concurrent notice of all individiual layoff notices.
- 24,9 Employees subject to layoff shall have the right to bump a junior employee providing he or she is currently qualified and able to assume and perform the duties of the position he or she is bumping into after a minimal orientation session is provided by the City. Nothing contained herein shall require the City to train employees for positions that they bump into but for which they are not qualified, or for work that they are unable to perform at the time of their bump.

When an employee, who is about to be laid off, exercises his or her bumping rights, such employee must bump the employee with the least seniority in the classification and shift into which he or she is bumping.

Employees whose jobs are abolished or eliminated shall be permitted to exercise their seniority rights and bump a junior employee according to the applicable provisions of this Agreement.

In the event an employee bumps into a position, the work of which he or she is unable to perform, then the employee shall have the right to exercise one additional bump.

Part time employees may bump into full time positions, and full time employees may bump into part time positions.

An employee who bumps into a bargaining unit position shall have up to ten (10) working days to decide whether or not he or she would like to remain in the bumped position, exercise a second and final bump, or take the layoff. Likewise, the City shall have the same ten (10) working day period to decide whether or not to accept the bumping employee in his or her new position.

Once an employee is permanently awarded a position, into which he or she has bumped, the employee shall not have any recall rights to his or her former position from which he or she was laid off unless he or she bids back into the position.

- 24.10 Employees with permanent status will not be separated from City service through a layoff action without first being offered positions that they have the skills and abilities to perform that are currently held by temporary or probationary employees. Temporary employees will be separated from employment before probationary employees.
- 24.11 Whenever it becomes necessary to increase the working force, laid off employees shall be recalled in the inverse order of their layoff before any new employee is hired. Laid off employees shall retain recall rights for three (3) years from date of layoff.
- 24.12 Employees on the recall list shall be offered any temporary positions for which they are qualified and still retain recall rights to his or her former position. A worker who has been laid off and has been placed on a recall list shall be eligible, during the time the worker is on the recall list, to bid on jobs.
- 24.13 An employee, who is laid off while on approved leave, shall receive notice at the time as provided in this Article. When an employee returns from approved leave to a position that has been eliminated or abolished, the employee shall have the right to exercise bumping and layoff rights as provided in the Article.
- 24.14 Employees subject to recall shall be notified by the City by certified mail, return receipt requested. A copy of such recall letter shall be given to the Local Union President.
- 24.15 The employee shall have seven (7) working days subsequent to the date of signature of the return receipt in which to notify the City that he or she will return to work. Such certified letter shall be mailed to the employee's last known address,
- 24.16 The City agrees with the concept of seniority and qualifications and further agrees that the principle shall be applied, but not limited to, layoffs, recalls, shift preference, preferred vacancies, vacation schedules, and job assignments.
- 24.17 Should a dispute arise over the application of the seniority rule, the grievance procedure shall be applicable.
- 24.18 When employees bid on a job or bump into a position under the provisions of this article or Article 25, then the rate of pay shall be one (1) Letter Step higher for the new position than the employee had for the prior position held. For example, A becomes B and B becomes C. C would remain C in the higher rated position.

ARTICLE 25 POSTINGS OF VACANCIES AND NEW JOBS

- 25.1 The City agrees to post all bargaining unit vacancies and new positions on all Department bulletin boards within seven (7) working days for internal and external bids. The following selection order will be applied for filling positions:
 - (1) Qualified bargaining unit members;

(2) Applicants from outside of the bargaining unit, if no bargaining unit is qualified.

Vacancies and new positions which do not require posting are:

- (a) Positions not included within the bargaining unit.
- (b) Positions which will remain vacant.

The President of the Union shall be notified in writing of any job that the City does not intend to fill within seven (7) working days of the position becoming vacant.

When a position becomes vacant, and the City desires to change the job specifications and/or job duties of the existing position, the Union will be notified in writing. If requested, the City will meet and discuss the proposed changes with the Union.

- 25.2 When a position covered by this agreement becomes vacant such vacancy shall be posted in a conspicuous place listing the pay, duties, and qualifications. Employees interested shall apply in writing within the seven (7) working day period. The City shall permit the applicant with the most seniority and minimum qualifications to train for the position for twenty (20) days prior to the administering of the test for the position. In the event an employee returns to his or her position for any reason, the City shall allow the next senior employee to move into the position and so on. The job will be reposted only after the top five (5) senior employees on the list for the position is exhausted.
- 25.3 When a job has been posted and an employee has been awarded the job the employee shall be placed in the vacancy within seven (7) days.
- 25.4 If no internal bargaining unit applicant is qualified or applies for the position, the City may fill the position from outside the bargaining unit.
- 25.5 The City and the Union agree that employees who bid on jobs must have the minimum qualifications as required by State or Federal Law to bid on jobs. Bargaining unit employees must have and maintain as current, valid and in good standing all licenses and/or certifications which are required for the position, and which the City shall reimburse or pay.
- 25.6 No employee may successfully bid more than one (1) time in any twelve (12) month period. This provision can be waived by mutual agreement between the Union and the City in the event that no other bidding employee is qualified to fill a posted vacancy. For purposes of this section, the twelve (12) month limitation on successful bids shall not apply in cases where the job to which an employee successfully bids has a higher rate of pay or a preferred shift.
- 25.7 Water Supply Board Employees in the following positions must have or obtain within one (1) year and maintain while in the position all licenses required by State and Federal Drinking Water Laws and Regulations as well as the position's job description:

a) Fleet Mechanic

- Valid drivers' license
- Maintain a valid commercial driver's license
- Obtain welders license within one year
- Possess and maintain a valid state vehicle inspection license.
- Must be ASE certified in basic mechanic skill, front end, suspension and engine repair in automobile/light truck and medium/heavy duty trucks and have ability to obtain within one year ASE certification on Air Condition, Wiring, Ignition Systems and Hydraulic Systems.

b) Crew Leader

- Must obtain a RI Water Distribution Operators License Grade 3D within a year of hire
- Valid Commercial Drivers' License (CDL)
- Drivers' License
- Possess or obtain within one year of hire an OHSA Competent Person Certification

c) Equipment Operator

- Rhode Island Grade 1D Public Water Supply Transmission and Distribution
 Operators License or said license to be obtained within one year of employment.
- Valid Drivers' License
- OSHA Competent Person Certification (or to be obtained within one year of hire)
- Heavy Equipment License for backhoe operation
- Commercial Drivers' License (CDL)

d) Cross Connection Control Technician

- Certification for Cross Connection Control Surveyor
- Must have and maintain a valid RI Driver's License.
- Must be certified for Testing Backflow Devices or have the ability to obtain certification within one year.

e) Meter Service Technician

• Valid Drivers' license and use of own vehicle with mileage reimbursement

f) Source Water Maintenance Technician

- RI CDL Driver's License
- RI DOH Drinking Water Operator License T1 and D1 within one year
- DEM Pesticide Application License within one year

g) Jr Project Engineer

- · Valid drivers' license.
- State of RI Water Distribution Operators' License Grade II, or required to obtain said license within one year of employment. Operator is responsible for maintaining license.

- h) Project Engineer
 - Valid drivers' license
 - State of RI Water Distribution Operators' License Grade III, or required to obtain said license within one year of employment. Operator is responsible for maintaining license.
- 25.8 Applicant list(s) shall be established for general positions to be used when bargaining unit members are out of work for extended periods of time due to illness or an approved leave of absence. Any applicant that wishes to be placed on the applicant list shall do so by filing the appropriate application form with the Personnel Office. The applicants may be interviewed and tested as needed. The City is not bound to select applicants from this list to fill vacancies as described in 25.1. The City may establish an applicant list(s) for the following:
 - (a) Crossing Guards
 - (b) Laborers

ARTICLE 26 DISCIPLINARY ACTION

- 26.1 Disciplinary action may be imposed upon an employee only for just cause,
- 26.2 After a period of eighteen (18) months, written reprimands shall be expunged from the employee's personnel records.
- 26.3 The contents of an employee's personnel record shall be disclosed to the employee upon his or her request and shall also be disclosed to the employee's Union Representative subject to the employee's permission.
- 26.4 In the event the Employer desires to formally counsel an employee, in order to improve the employee's work performance, or to issue discipline, such counseling or discipline shall be conducted in the presence of the Union President or his or her designee. Any employee who is to be formally counseled or disciplined by the Employer shall receive a three (3) day written notice prior to such counseling or disciplinary hearing.

An employee shall, at all times, have a Union representative present to advise and/or assist the employee during any formal counseling or disciplinary investigation hearing in which the employee is being questioned relative to alleged misconduct of the employee, or during a predetermination hearing in which suspension or dismissal of the employee is being considered. The purpose of the disciplinary investigation will be explained to the employee at the beginning of the hearing.

26.5 Where appropriate, disciplinary action may include the following:

Verbal Warning Written Reprimand Suspension Termination 26.6 When disciplinary action is to be implemented, the City shall within five (5) working days, notify the employee at the employee's last known address, and the Union, in writing, of the specific reasons for such action.

ARTICLE 27 STRIKES AND LOCKOUTS

27.1 The Union or the employee will not cause, call or sanction any strike, work stoppage, or slow down, nor will the City lockout its employees during the term of this Agreement.

ARTICLE 28 SAVINGS CLAUSE

28.1 If any portion of this agreement shall be found to be inconsistent with the law, such portion shall be ineffective and the remainder of this agreement shall remain in full force and effect.

ARTICLE 29 SHIFT PREMIUM

- 29.1 Any employee covered by this agreement who works a regularly scheduled second shift shall receive a seventy-five (\$0.75) cents per hour differential increase in pay.
- 29.2 Any employee who works a regularly scheduled third shift shall receive a one dollar (\$1.00) dollar per hour differential increase in pay.
 - 29.3 All shift premiums shall be included in all paid leaves.
- 29.4 Employees who are required to be on call during hours which they are not regularly scheduled to work shall receive a \$15.00 per week premium.

ARTICLE 30 OUT OF GRADE PAYMENT

- 30.1 Employees requested to work in a lower classification shall receive the rate of pay of the position from which they are transferred. Any employee authorized to work out of grade, and performing the required duties of a higher rated classification, shall receive the rate of pay for the higher rated classification he or she is working in for the hours that employee worked in the higher classification. The rate of pay shall be at the same step that he or she is paid in his or her current position. Any employee whose rate of pay is less than an Equipment Operator II rate of pay shall receive the rate of pay of Equipment Operator II when that employee engages in snow plowing and sanding using equipment other than pickup trucks.
- 30.2 No bargaining unit employees shall be placed in any City position outside the bargaining unit unless required as the result of an approved leave of absence.

ARTICLE 31 NON-BARGAINING UNIT WORK

- 31.1 No person outside the bargaining unit shall perform work normally done by employees in the bargaining unit, except in cases of emergency.
- 31.2 Nothing in the section shall be construed so as to prohibit work performed by properly trained students who as part of their studies curriculum are placed for a specific term as part of an internship placement, so long as bargaining unit duties are not supplanted.
- 31.3 Nothing in this section shall be construed so as to prohibit any person or organization from volunteering time or services for the betterment of the City. Notwithstanding the above, no person or volunteers shall be used to perform bargaining unit work while employees who perform said work are on layoff. Whenever possible, the union will be notified in advance of volunteers working in the bargaining unit's jurisdiction.

ARTICLE 32 CLOTHING

- 32.1 The City agrees to furnish uniforms to employees of the Public Works and Water Supply Board, who through the nature of their work, are required to be identified by the public on sight. Protective clothing shall be furnished to employees who by nature of a particular job may damage their own clothing.
- 32.2 The City of Pawtucket agrees to furnish to all bargaining unit members employed by the Public Works Department and Water Supply Board, work clothing in the amount of one hundred twenty-five (\$125.00) dollars.
- 32.3 Matrons shall receive an annual allowance of four hundred twenty-five (\$425.00) dollars which allowance shall be used solely for cleaning and pressing of uniforms. Animal Control Officers shall receive five hundred (\$500.00) per year.
- 32.4 Crossing Guards shall receive an annual allowance of two hundred seventy-five (\$275.00) dollars which allowance shall be used solely for cleaning and pressing of uniforms which shall be paid by October 30th of each year. The City shall replace articles as damaged in the ordinary course of the employee's duties and shall give a new issue of clothing every five (5) years.
- 32.5 Employees covered in paragraphs 1-4 of this article are required during working hours to wear the full uniform as issued by the City. Exceptions to the above will be mutually agreed upon by the parties.

ARTICLE 33 RETIREMENT BENEFITS

- 33.1 Employees covered by this Agreement shall be participants in the R.I. Municipal Employees' Retirement System.
- 33.2 Employees who retire shall be allowed to participate in the Group Life Insurance plan as specified in Article 40 of this agreement, at their own expense, subject to insurance carrier rules.
- 33.3 Effective July 1, 1993 the "Plan C" COLA provision shall be included in the pension program of the R.I. Municipal Employees' Retirement System.

ARTICLE 34 LONGEVITY

34.1 (a) Except as hereinafter provided in paragraph (b), all employees covered by this Agreement shall be entitled to longevity payments after serving as an employee of the City for a period of five (5) years, including probation. Payment for longevity shall be in accordance with the schedules hereinafter set forth. Longevity payment shall be paid at the following percentage rates on employee's base annual pay for his or her permanent class of position. Time in service shall be considered from the last date of hire.

0-4 years	0%
5-9 years	6%
10-14 years	7%
15-19 years	8%
20 years & Over	9%

(b) All employees hired AFTER ratification of this Agreement shall have the following longevity schedule:

0-7 years	0%
8-12 years	6%
13-17 years	7%
18-22 years	8%
23 years & Over	9%

- 34.2 Any member entitled to longevity payments shall be paid the same in one (1) lump sum on an annual basis the first pay period after an employee's anniversary date of hire and shall not apply to overtime or shift differential but shall be included with a member's annual salary for calculation of retirement/pension benefits.
- 34.3 Notwithstanding any other sections of this agreement all employees who are members of the bargaining unit shall be entitled to their longevity benefit on a prorated basis

regardless of their employment status (i.e. on unpaid leave due to illness or any other excused leave, on Workers' Compensation, Temporary Disability Insurance, etc.).

ARTICLE 35 GRIEVANCE AND ARBITRATION PROCEDURE

- 35.1 The purpose of the grievance procedure shall be to settle grievances of the employees in the bargaining unit including problems concerning working conditions, on as low a level possible and as quickly as possible so as to insure efficiency of the department's operation and to promote employee morale.
- 35.2 Any employee covered by this agreement who has a grievance must submit the grievance in writing to the Union and his or her immediate supervisor within ten (10) working days of the date of the grievance or his or her knowledge of its occurrence, but must first consult with the Department Supervisor before submitting a written grievance. He or she shall have the right to have a Steward or Union representative present during the discussion.
- 35.3 Grievances initiated by the Union concerning contract violations shall commence with Step 2 of the procedure and initiated within ten (10) working days of its occurrence or knowledge of its occurrence.
- 35.4 The city and the Union agree to the following steps to be followed for the settling of all grievances under this agreement:
- Step 1: The employee who has a grievance should first discuss the grievance with his or her immediate Supervisor and his or her Union Steward or Representative.
- Step 2: If no agreement is reached, the employee involved and/or with his or her Union Steward or Representative, shall discuss the grievance with the next in line of supervision. The above Supervisor shall respond to the Steward in writing within five (5) working days provided it is a written grievance.
- Step 3: If the grievance still remains unadjusted, it shall be discussed with the Personnel Director within five (5) working days, after the response in Step 2 is due. The Personnel Director shall respond in writing within five (5) working days after the grievance has been discussed with the Personnel Director.
- Step 4: If the grievance is not settled either party shall, within twenty-five (25) working days after the reply of the Personnel Director is due, by written notice to the other party, refer the grievance to the American Arbitration Association or Labor Relations Connection in accordance with its rules then obtaining. The parties may mutually agree to an alternative method of arbitration.
 - 35.5 The expense of the arbitrator shall be shared equally by the parties.

- 35.6 The arbitrator shall have the right to determine the amount of retroactive pay, if any, the employee is due in the event the arbitrator overrules the city's decision with respect to suspension, discharge or discipline.
- 35.7 The decision of the arbitrator shall be final and binding on any matter pertaining to the provisions of this contract provided further that the arbitrator shall not have the power to add to or subtract from or modify any of the terms of this agreement, and no appeal shall be taken except on the grounds that the decision was procured by fraud or that the arbitrator exceeded his authority.
- 35.8 It shall be incumbent upon both parties to seek to settle all grievances and disputes at the lowest level possible. The time limits specified on any level of this procedure may be extended in any specific instance by mutual agreement of the parties in writing.
- 35.9 The City shall provide any and all records which are requested by the Union which the Union deems necessary in order to resolve grievances except individual personnel records without the explicit written approval of the employee, likewise, the Union shall provide the City any documentation that the City requests that may help to expedite the resolution of the grievance. The Union shall hold harmless the City for turning over records to the Union. All requests for records must be in writing.

ARTICLE 36 WAGES AND CLASSIFICATIONS

36.1	July 1, 2014	1.75% increase
	July 1, 2015	2.0% increase
	July 1, 2016	2.0% increase

- 36.2 All wage rates shall be included in Appendix A of this agreement.
- 36.3 Wage increases specified in 36.1 above shall become effective on the Sunday which falls closest to the July 1 of the year when increases are due.

ARTICLE 37 MILEAGE AND PARKING

- 37.1 Mileage payments for employees who are required by the City to use their vehicles on City business shall be the IRS rate.
- 37.2 Employees will be provided on a "first come first served" basis access to parking in the Municipal Lot, Roosevelt Avenue, and will be issued permits for designated areas.

ARTICLE 38 RECLASSIFICATION

- 38.1 If there have been changes in the duties and responsibilities of a bargaining unit position, which are permanent in nature and result from modernization, alteration or addition to his or her existing place of work, the affected employee may request a reclassification by submitting a position reclassification form and written explanation with all relevant evidence in support of the proposed reclassification to the Personnel Director. A review shall be conducted by the Personnel Director to determine if such changes in duties and responsibilities warrant reclassification of the employee's position. If the Personnel Director determines that the change in the duties and responsibilities of the position supports a proposed reclassification, the City shall decide within sixty (60) days whether to reclassify the position or remove the additional duties. If the Personnel Director determines that the changes in the duties of the position do not support a proposed reclassification, or if the Personnel Director does not render a written decison within sixty (60) days, the Union may refer the matter to arbitration in accordance with the procedure set forth in Article 35.
- 38.2 In the event the matter is referred to arbitration, any arbitration award in favor of the employee, which includes retroactive payments, shall be limited to a maximum of 1 year back from the date of the arbitration award. The arbitrator may not add prejudgment interest as a part of the award.
- 38.3 Requests for reclassification may be made only once every 2 years from the date of applying for a reclassification unless there has been a major change in the job.

ARTICLE 39 TOOLS

39.1 The City agrees there will be a tool allotment with a maximum of two thousand one hundred (\$2,100.00) dollars to be made available to employees in the Equipment Maintenance Division. The maximum any one individual may obtain is three hundred (\$300.00) dollars. The Union agrees that once the two thousand one hundred (\$2,100.00) has been fully expended the City's obligation has been met. This allotment shall also apply to tools damaged because of City connected work. Employees shall furnish a receipt to the City for all tools purchased. In the case of damaged tools, the original tools must be returned, with a written description of how the tool became damaged. Supervisors will verify a list of tools owned by the employees, and only tools listed thereon shall be subject to this article. Tools added from time to time must be verified. With the exception of those tools that are damaged during the year, the allotment will be paid between September 1 and October 1 of any contract year once receipts are presented.

ARTICLE 40 LIFE INSURANCE

40.1 All employees covered by the agreement will be covered by thirty thousand (\$30,000.00) dollars of life insurance secured by the City.

ARTICLE 41 TUITION REIMBURSEMENT

- 41.1 The City shall establish a Tuition Reimbursement program for all employees covered by this Agreement. This program shall be funded annually at the rate of ten thousand (\$10,000.00) per fiscal year and shall not be cumulative from year to year.
- 41.2 Employees shall be allowed to take two (2) courses per semester. The course must be taken at an accredited college, university, business or trade school. The course must be related to any position in the bargaining unit and approved in advance by the Director of Personnel. Employees shall be reimbursed for the tuition cost of the course within thirty (30) days of completion of the course provided the employee received a passing grade and provides satisfactory evidence of successful completion of the course.
- 41.3 Employees who are absent from work due to job related injuries and are receiving Workers' Compensation shall not be eligible for this program.
- 41.4 Employees shall not be allowed to take courses during their regularly scheduled work hours.
- 41.5 The City shall provide a list of all bargaining unit employees who are participating in this program. This list will include the name of the employee, the course being taken and the institution where the course is being taken and the cost of this course.

ARTICLE 42 ALTERATION OF AGREEMENT

- 42.1 Any alteration or modification of this agreement shall be binding upon the parties only if executed in writing.
- 42.2 The waiver of any breach or condition of this agreement by either party shall not constitute a precedent in the future enforcement of all the terms and conditions herein.

ARTICLE 43 DURATION

- 43.1 The parties agree that this agreement shall be effective from July 1, 2014 and shall continue without change through June 30, 2017.
- 43.2 Further, this contract shall become effective upon the execution thereof by the parties and shall terminate on June 30, 2017, provided, however, that the provisions of this agreement shall be automatically renewed from year to year unless either party shall give written notice to the other party at least ninety (90) days before any subsequent termination date, that it desires to negotiate, amend or modify any or all articles or sections of this agreement.

- 43.3 Further, the Union and the City have the right to re-open negotiations ninety (90) days prior to June 30, 2017 provided written notice is given to either party.
- 43.4 Further, if at the time this agreement would otherwise terminate and the parties are negotiating for a new agreement, the terms and conditions excluding any wage increase hereof shall continue in effect so long as such negotiations continue; and any new agreement shall be made retroactive to the date the agreement would otherwise have terminated.

[THIS SPACE INTENTIONALLY BLANK]

SIGNATURES

IN WITNESS WHEREOF, the City has caused this instrument to be executed and its corporate seal to be affixed by its duly authorized Mayor and the Union has caused this instrument to be signed by its duly authorized President. Executed in the Presence of:

Dated: December 5,	2014
CITY OF PAWTUCKET	RHODE ISLAND COUNCIL 94, AFSCME, AFL-CIO LOCAL 1012
Donald Grebien Mayor Antonio Pires Director of Administration	Christopher Lambert RI Council 94 August Venice President, Local 1012
Joanna L'Heureux Acting Personnel Director	David Desjarding Vice-President, Local 1012
	Joanna Dupre Recording Secretary, Local 1012
LOCAL 101:	2 - EXECUTIVE BOARD
Melissa H. Hela	SHAMMUNDO .
Melissa A. Heca Jan Sa Hernain	Filly Hollier.
Halleylee Cofm	

APPENDIX A WAGE RATES JULY 1 2014 TO JUNE 30, 2017

Position Title	Grade
ACCOUNTANT II	R43
ADMINISTRATIVE ASSISTANT	R37
ANIMAL CONTROL OFFICER	R34
ASSISTANT LIBRARY DIRECTOR	R55
BILINGUAL COMPUTER TECHNICIAN	R27
BLDG, MAINT, FINISH CARPENTER	R36
BUILDING CUSTODIAN I (40)	R06
BUILDING CUSTODIAN II (40)	R14
BUILDING MAINT MECH I	R16
BUILDING MAINT MECH II	R26
BUILDING OFFICIAL	R49
CASHIER - COLLECTION CLERK	R23
CASHIER - DISBURSEMENTS CLERK	R29
CHIEF ACCOUNTANT	R49
CLERK I	R13
CLERK II - POLICE	R15
CLERK III - 40	R36
CLERK III - HIGHWAY	R36
COLLECTIONS CLERK SUPER, POLICE	R27
COLLECTIONS INTEGRATION SPEC.	R31
CUSTOMER SERVICE CLERK	R01
DAGGETT FARM ATTENDANT	R26
DRIVER LABOR OPERATOR	R36
ELECTRICAL INSPECTOR	R37
ENGINEERING AID II	R19
ENVIRONMENTAL & HSG COMPLIANCE INSPECTOR - PT	A00
ENVIRONMENTAL ACTION OFFICER	R29
ENVIRONMENTAL CONTROL CLERK	R11
ENVIRONMENTAL INSPECTOR	R37
EQUIPMENT OPERATOR I	R12
EQUIPMENT OPERATOR II	R20
EQUIPMENT OPERATOR III	R32
FARM ATTENDANT (PART-TIME)	A00
FIRE OFFICE SUPERVISOR	R37
FIXED ASSET ACCOUNTANT	R35
GRANTS MANAGEMENT ASSISTANT	Ann

HOUSE/CODE ENFORCEMENT INSPECT	R31
IRRIGATION & FERTILIZATION SUP	R18
LABOR SUPERVISOR I	R26
LABORER II	R10
LIBRARIANI	R43
LIBRARIAN I - PT	A00
LIBRARIAN II	R49
LIBRARY ASSISTANT I/PT	U01
LIBRARY ASSISTANT II	R23
LIBRARY ASSISTANT III	R27
LIBRARY ASST I - CIRCULATION	R17
LIBRARY ASST II - CIRCULATION	R25
LIBRARY BOOKMOBILE OP&CLK-PT	A00
LIBRARY CIRCULATION SUPERVISOR	R35
LIBRARY PAGE	RL1
LIBRARY SECRETARY	R40
LIBRARY SENIOR PAGE	RL2
MATRON/COURT INTERPRETER	R36
MECHANIC II - LEVEL I	R34
MECHANIC II - LEVEL II	R36
MECHANIC II - LEVEL III	R38
MECHANIC II - LEVEL IV	R40
MECHANIC WELDER - LEVEL I	R36
MECHANIC WELDER - LEVEL II	R38
MECHANIC WELDER - LEVEL III	R40
MBCHANIC WELDER - LEVEL IV	R42
MUNICIPAL CLERK	R27
MUNICIPAL ELECTION CLERK II	R25
MUNICIPAL OFFICE SUPERVISOR	R39
NCIC VALIDATION CLERK - PT	A00
OFFICE CLERK/ZONING DIV.	R23
OPERATIONS TECHNICIAN	R36
PARK & RECREATION ATTENDANT	R12
PARK & RECREATION CLERK	R25
PAYROLL SPECIALIST	R47
PAYROLL ASSISTANT	R39
PERMIT PROCESSING AIDE	R19
PLUMBING INSPECTOR	R33
POLICE & FIRE FLEET MECH.SPEC.	R44
POLICE ADJUDICATION CLERK	R27
POLICE ADMN. CLERK III	R27

POLICE CLERK I	R15
POLICE CLERK II	R21
POLICE PAYROLL CLERK	R27
POLICE SIGNAL OPERATOR	PD1
POLICE TRAFFIC CLERK	R23
POLICE TRAFFIC CLERK II	R23
POUND KEEPER/PT	U01
PRINCIPAL TAX ASSISTANT	R39
PROBATE CLERK SUPERVISOR	R35
PUBLIC WORKS CLERK	R27
PURCHASING CLERK	R27
SCHOOL CROSSING GUARD	SC1
SENIOR ACCOUNTS PAYABLE CLERK	R33
SENIOR PLANNER	R43
SENIOR SERVICE SECRETARY	R27
SENIOR SERVICE/CASE WORKER	R29
SENIOR SERVICES COORDINATOR	R55
SENIOR SERVICES/PROGRAM COORD	R27
SENIOR TRAFFIC ENGINEERING AID	R36
SUPERV. OF THE ANIMAL SHELTER	R46
SUPERVIS. OF BLDG. MAINT. I	R34
SUPERVIS. OF INVENTORY & STORE I	R32
SUPERVIS. OF INVENTORY & STORE II	R36
SUPERVIS. OF PUBLIC WORKS OFFICE	R35
SWITCHBOARD OPERATOR (35)	R09
TAX CLERK	R23
TAX RECONCILIATION CLERK	R35
TAX SALE/LIEN CLERK	R29
TRAFFIC SIGNAL TECHNICIAN	R34
VETERINARY TECH/OFFICE MANAGER	R38
WATER BLDG MAINT CUSTODIAN	R16
WATER BOARD ENGINEER.INTERN.	U01
WATER BOARD T&D OPERATION ASST	R38
WATER CROSS CONNECT CTRL TECH	R44
WATER CUSTOMER SERVICE AGENT	R36
WATER CUSTOMER SERVICE REP	R38
WATER DISTRIB. CREW LEADER II	R46
WATER DISTRIB, CREW LEADER III	R48
WATER DISTRIB. CREW LEADER IV	R50
WATER EQUIPMENT OPERATOR I	R36
WATER EQUIPMENT OPERATOR II	R40
WATER EQUIPMENT OPERATOR III	R44

I WALEE BOILDWERTEADED VILLE 11	11/
	3.46
WATER FLEET MAINT MECHANIC	R42
WATER METER READER SERV.PERSON	R28
WATER METER SERVICE TECHNICIAN	32
WATER PROJECT ENGINEER	348
WATER SOURCE TECHNICIAN F	₹40
	R30
WATER UTILITY WORKER	28
WATER UTILITY WORKER I	32
WATER UTILITY WORKER II	36
WATER UTILITY WORKER III	340
WATER UTILITY WORKER IV	Ł 44
WEEKEND WATCH/ICE CONTROL PERS	20
ZONING & CODE ENFORCE MANAGER R	29

Municipal Employees' Retirement System Contribution Rates

For	Fiscal	Vear	Ending	June	30	2016
T.O.	LISTAL	I Lai	Linuing	June	JU.	401U

Unit Number	Unit Name	Code(s)	Member . Rate	Employer Rate
		5545(5)		- Binproyer Trace
Seneral Employee Units				
1012 1019	Bristol	В	2.00%	14.95%
1032 1033	Burrillville	c	2.00%	8.52%
1052	Central Falls		1.00%	13.62%
1082	Charlestown	c	2.00%	9.86%
1112 1113	Cranston	В	2.00%	9.86%
1122 1123	Cumberland		1,00%	13.64%
1152 1153	East Greenwich	С	2.00%	5.31%
1162 1163	East Providence	В	2.00%	25.19%
1183	Exeter/West Greenwich	В	2,00%	12.36%
1192 1193	Foster		1.00%	11.83%
1212 1213	Glocester	С	2.00%	9.77%
1262	Hopkinton	С	2,00%	4.77%
1272 1273	Jamestown	С	2.00%	10.69%
1282 1283	Johnston	С	2.00%	16.09%
1302 1303	Lincoln		1.00%	12.70%
1322 1323	Middletown	С	2.00%	10.82%
1352 1353 1354	Newport	В	2.00%	21.86%
1342 1343	New Shoreham	В	2.00%	8.01%
1372 1373	North Kingstown	С	2.00%	17.44%
1382 1383	North Providence		1.00%	6,82%
1392 1393	North Smithfield	В	2.00%	6.44%
1412 1413	Pawtucket	C	2.00%	16.91%
1515	Union Fire District		1.00%	7.74%
1452	Richmond		1.00%	10.00%
1462 1463	Scituate	В	2.00%	14.71%
1472 1473	Smithfield	c	2.00%	8.47%
1492 1493	South Kingstown	В	2.00%	11.25%
1532 1533	Tiverton	c	2.00%	3.19%
1562	Warren	c	2.00%	12.68%
1622 1623	Westerly		1.00%	82.86%
1602	West Greenwich	c	2.00%	16.50%
1632 1633	Woonsocket	В	2.00%	10.27%
1073	Chariho School District	С	2.00%	10.73%
1203	Foster/Glocester	В	2.00%	11.75%
1528	Tiogue Fire & Lighting	C,5	2.00%	0.00%
1336	Narragansett Housing	С	. 2.00%	5.71%
1098	Coventry Lighting District	C	2.00%	0.00%
1242	Hope Valley Fire	С	2.00%	2.83%
1156	East Greenwich Housing	С	2.00%	10.22%
1116	Cranston Housing	С	2.00%	7.45%
1166	East Providence Housing	В	2.00%	11.54%
1416	Pawtucket Housing	В	2.00%	0.00%
1126	Cumberland Housing	С	2.00%	7.36%
1306	Lincoln Housing	В	2.00%	15.90%
1016	Bristol Housing		1.00%	0.00%
1036	Burrillville Housing	В	2.00%	7.58%
1386	North Providence Housing	В	2.00%	27.46%
1177	East Smithfield Water	С	2.00%	2.19%
1227	Greenville Water	В	2.00%	1.96%
1356	Newport Housing	c	2.00%	18.33%
1566	Warren Housing	В	2.00%	6.03%
1286	Johnston Housing		1.00%	11,52%
1538	Tiverton Local 2670A	С	2.00%	8.52%
1002 1003 1007 1009	Barrington COLA	С	2.00%	8.48%
1096	Coventry Housing		1.00%	10.79%
1496	South Kingstown Housing	С	2.00%	2.59%
1403	N. RI Collaborative Adm. Services	С	2.00%	8.94%
1616	West Warwick Housing	В	2.00%	9.42%
1476	Smithfield Housing		1.00%	2.26%
1478	Smithfield COLA	С	2.00%	9.73%
1056	Central Falls Housing	С	2.00%	11.14%
1293	Lime Rock Administrative Services		1.00%	13.25%
1063	Central Falls Schools	С	2.00%	8,00%
1023	Bristol/Warren Schools	В	2.00%	17.37%
1157 1158	Town of E. Greenwich-COLA-NCE	c	2.00%	5,31%
1712	Harrisville Fire District (ADMIN)	c	2.00%	7.62%
1702	Albion Fire District (ADMIN)	C,5		
1159	East Greenwich Fire (ADMIN)		2.00%	0.00%
1122	Past Ofectivion File (ADMIN)	С	2.00%	8.99%

Municipal Employees' Retirement System Contribution Rates

For Fiscal Year Ending June 30, 2016

			Member						
Unit Number	Unit Name	Code(s)	Rate	Employer Rate					
Police & Fire Units									
1285	Johnston Fire	D	7.00%	9.24					
1454	Richmond Police	6	7,00%	12,379					
1474	Smithfield Police	C,D	8,00%	6.939					
1555	Valley Falls Fire	D	7.00%	16.659					
1395 1435	North Smithfield Voluntary Fire	B,D	8.00%	17.15					
1155	East Greenwich Fire	C,D	8.00%	26.48					
1154	East Greenwich Police	C,D	8.00%	27.93					
1375	North Kingstown Fire	C,D	8.00%	30.04					
1374	North Kingstown Police	C,D	8.00%	25.44					
1385	North Providence Fire	D	7.00%	23.56					
1008	Barrington Fire (25)	c	8.00%	9.02					
1004	Barrington Police	C,D	8.00%	29.80					
1005	Barrington Fire (20)	C,D	8.00%	89,59					
1564 1565	Warren Police & Fire	C,D	8.00%	27.86					
1494	South Kingstown Police	B,l	8.00%	24.71					
1464	Scituate Police	5	7.00%	0.00					
1394	North Smithfield Police	C,D	8.00%	21.79					
1534	Tiverton Fire	C,D	8,00%	14.13					
1194	Foster Police	C,D	8,00%	32,58					
1634	Woonsocket Police	C,D	8,00%	26.08					
1084	Charlestown Police	C,D	8,00%	23.45					
1264	Hopkinton Police	C,D,6	8.00%	29.40					
1214	Glocester Police	C,D	8.00%	17.89					
1604	West Greenwich Police/Rescue	C.D	8.00%	22.45					
1034	Burrillville Police	C,D,6	8,00%	25.65					
1148	Cumberland Rescue	C,D	8.00%	11.13					
1635	Woonsocket Fire	C,D	8.00%	11.2					
1015	Bristol Fire	D	7.00%	24.93					
1135	Cumberland Hill Fire	C,D	8,00%	28.5					
1014	Bristol Police	C,D	8.00%	5.84					
1095	Coventry Fire	C,D	8.00%	21.4					
1505	South Kingstown EMT	C,D	8.00%	5.34					
1365	North Cumberland	C,D	8.00%	21.0					
1045 1235 1525 1585	Central Coventry Fire	C,D	8.00%	16.5					
1255	Hopkins Hill Fire	C,D	8.00%	13.99					
1114	Cranston Police	C,D,4	8.00%	9.8					
1115	Cranston Fire	C,D,4	8.00%	8.1:					
1125	Cumberland Fire	B,D	8.00%	23.3					
1305	Lincoln Rescue	c	8.00%	18.0					
1344	New Shoreham Police	B,D	8.00%	23.4:					
	Middletown Police & Fire	C,D	8.00%	6.40					
1324		C,D	8.00%	7.8					
1715	Harrisville Fire District	C,D C	8.00%	17.4					
1705	Albion Fire District	L		8.9					
1284	Johnston Police		7.00%						
1465	Smithfield Fire	С	8.00%	10.3					

B - Municipality has adopted COLA Plan B

C - Municipality has adopted COLA Plan C

D - Municipality has adopted the "20-year" optional Police & Fire Plan

^{1 -} S.Kingstown Police have a unique plan that provides 2.0% of salary for service prior to July 1, 1993, and 2.5% of salary for service on or after July 1, 1993.

^{2 -} New unit in 2013 valuation.

^{3 -} Closed unit.

^{4 -} Historically, Cranston Fire and Police are contributing 10% due to special plan provision.

^{5 -} This unit has no active members.

^{6 -} Historically, Special plan provisions apply to this unit.

Pawtucket Water Supply Board Water Treatment Facility Service Fee Analysis Balances per PWSB Accounting Records For year ending June 30, 2016

Service Fee Calculation

Mil Street WIP operations transferred to contractor on 2/15/04.

Mil Street WIP completed and placed in service 3/18/06.

Branch Street WIP completed and placed in service 3/18/06.

Contract awarded to Earth Tech 9/10/05. Earth Tech sequired operations division from AECOM affective 2010.

Current contractor is UNITED WATER. United Water acquired operations division from AECOM affective 2010.

	2015													0.0	Average	1,572.73	41.11.64	44.04	2.56%	10.00	Yearle	FY16 Budget		2.56% ave CPI adjust	48,565.83	1,945,670.74	12	162,139.23	13,171.00	12	1,097.58	163,236.61	Year 13	2016	2 082 284	Company of the Compan
	2014													0.0						0	Year 12	· ·		2.55%	47,353.63	1,897,104.86	12	158,092.07	12,842.00	12	1,070.17	159,162.24	Year 12		\$ 2030307	+ 100000000
	2013	147.337	148.195	147.909	147.909	147.971	147.926	148.223	148.802	148.683	148,483	148.420	148.367	1778.2		1,763.50	1,785.30	14.70	0.80%	'	Year 11		1,835,070.63	0.80%	14,680.57	1,849,751.23	12	154,145.94	12,521.00	12	1,043.42	155,189.36	 2	2014	1 861 340	OLC'TOO'T
bor website)	2012	145.456	146.217	146.961	147.460	147.244	146.533	146,456	146.885	147.846	148.210	147.246	147.004	1763.5	:	1,763.50	7,730.20	33.30	1.90%	r-1	Year 10		1,800,854.40	1.90%	34,216.23	1,835,070.66	12	152,922.56	12,430.00	12	1,035.84	153,958.40	6173	2013		CLY (170/T
ctive 2010. Consumer Price Index - All Urban Consumers: Northeast Urban - Size Class B/C (from US Department of Labor website)	2011	141.001	141.547	143.001	143.987	144.697	144.525	144.952	145.339	145.369	145.404	145.335	145.062	1730.2		1,730.20	1,0/1.60	28.60	3.50%	1	Year 9		1,739,955.97	3.50%	60,898.46	1,800,854.43	12	150,071.20	12,217.00	12	1,018.08	151,089.28		2012	784	-
lass B/C from US	2010	138.416	138.491	138.871	139.115	139.362	139.163	139.274	139,348	139.229	139.746	140.282	140.351	1671.6		1,6/1.60	1,629.90	41.70	7.60%		Year 8		1,695,863.55	2.60%	44,092.45	1,739,956.00	12	144,996.33	17,154.00	12	1,429.50	146,425.83	1173	2011	1 723 803	T, 133,033
east Urban - Size C	2009	133.308	133.967	134.411	134.547	134.857	136.488	136.417	136.598	136.691	137.348	137.646	137.597	1629.9	;	1,629.90	1,632.30	(2.60)	-0.16%	1	Year 7		1,628,581.78	-0.15%	(2,717.73)	1,695,863,55	12	141,321.96	15,800 00	12	1,376.67	142,638.63	9	2010	1 732 803	CEO/501/T
Consumers: North	2008	133.3010	133.5110	134.6110	135.7390	136.9130	138.5420	139.6230	138.5370	137.7230	136.7300	134.4450	132.8300	1632.5		1,632.50	T,361./U	70.80	4.53%	***	Year 6		1,624,970.13	4.53%	73,611.15	1,698,581.28	12	141,548.44	15,800.00	11	1,316.67	142,865.11	90	2009	1653647	1,07700,1
Index - All Urban	2007	127.237	127.546	128.691	129.563	130.488	130.893	131.391	130.519	130,206	130.761	132.049	132.323	1561.7		1,561.70	1,522.30	39.40	2.59%		Year 5		1,583,945.93	2.59%	41,024.20	1,624,970.13	12	135,414.18	15.800.00	12	1,316.67	136,730.85	90%	2008	1 513 245	7,515,545
ffective 2016. Consumer Price	2006	124.8	125.2	126.0	127.3	127.4	127.7	128.2	128.5	127.2	126.9	126.4	126.7	1522.3		1,522.30	1,469.80	52.50	3.57%	н	Year 4		1,529,348.20	3.57%	54,597.73	1,583,945.93	12	131,995.49	15.800.00	112	1,316.67	133,312.16	1000	2007	1 500 000	T,300,000
ion from AECOM :	2005	119.4	120.1	121.3	122.0	121.6	121.8	123.0	123.0	124.5	125.2	124.3	123.6	1469.8		1,469.80	1,421.80	48.00	3.38%	П	Year 3		1,479,346.29	3.38%	50,001.90	1,529,348.19	12	127,445.68	15.800.00	12	1,316.67	128,762.35	267	2006	1 300 000	1,200,000
rd operations divis	2004	116.0	116.6	117.4	118.1	118.3	118.7	119.2	118.9	119.2	120.1	120.1	119.2	1421.8		1,421.80	1,373.80	48.00	3.49%	1	Year 2	ent Facility)	1,429,458.20	3.49%	49,888.09	1,479,346.29	ij	123,278.86	15.800.00	12	1,316.67	124,595.53	į	2005	1 170 575	1,1/0,3/0
ited Water acquire	2003	113.1	113.8	115.0	114.4	114.2	113.9	114.5	114.4	115.0	115.2	115.3	115.0	1373.8		1,373.80	•				Year 1	B (New Treatm			ı	•		•	ffective 2/15)		•	•		2004		none
Current contractor is UNITED WATER. United Water acquired operations division from AECOM affective 2010. Consumer!	Calculate Annual CPI Factor	Jan	Feb	Mar	Apr	May	ung	Int	Aug	Sep	t o	Nov	Dec		Calculate CPI Adjustment %	Current Year End CPI factor	Prior Year End CPI factor	CPI adjustment	CPI Adjustment %			Calculate Annual Service Fee - Option B (New Treatment Facility)	Current Service Fee	CPI Adjustment %	Service Fee increase	New Annual Service Fee	Number of months	New Monthly Service Fee	Pass Through Costs Annual Performance Rond (annual term effective 2/15)	Number of months	Monthly Amount Pass Through Costs	Monthly Invoice Amount		Reference ner seneral feder for the	1300110	BUUGEI

Billed Consumption in Hundred Cubic Feet (HCF)

Docket 4171 per PUC	Con				2,669,201.00			621,318.00				244,938.00	3,535,457.00			569,178.00	4,104,635.00	8.41					
FY2014	Con	2,354,093.00	27,559.00	154,780.00	2,566,432.00	111,626.00	505,870.00	617,496.00	84,623.00	60,692.00	53,846.00	199,161.00	3,383,089.00		235,483.01	235,483.01	3,618,572.01	7.42	(590 509 36)	-14.0%		(1,540,444.99)	-29.9%
FY2013	Con	2,382,782.99	57,393.00	150,260.00	2,590,435.99	112,614.00	496,522.00	609,136.00	74,091.00	33,479.00	74,774.00	182,344.00	3,381,915.99		204,308.00	204,308.00	3,586,223.99	7.35	(28 206 68)	-2.4%		(1,572,793.01)	-30.5%
FY2012	Con	2,421,898.00	58,767.00	143,757.00	2,624,422.00	110,830.00	466,608.00	577,438.00	119,844.00	43,113.00	92,757.00	255,714.00	3,457,574.00	3,549.61	215,008.25	218,557.86	3,676,131.86	7.51	(532 949 51)	-12.7%		(1,482,885.14)	-28.7%
FY2011	Con	2,669,547.21	60,485.00	153,305.00	2,883,337.21	112,355.00	500,733.00	613,088.00	110,827.00	71,910.00	84,820.00	267,557.00	3,763,982.21		445,099.16	445,099.16	4,209,081.37	8.63	90 038 08	2.2%		(949,935.63)	-18.4%
FY2010	Con	2,487,800.99	54,158.00	139,620.00	2,681,578.99	107,127.00	516,056.00	623,183.00	120,884.00	47,821.00	95,769.00	264,474.00	3,569,235.99	1	547,806.29	547,806.29	4,117,042.28	8.44	(142 432 72)	-3.3%		(1,041,974.72)	-20.2%
FY2009	Con	2,566,263.00	54,833.00	152,717.00	2,773,813.00	111,970.00	528,810.00	640,780.00	129,029.00	33,363.00	103,591.00	265,983.00	3,680,576.00	1	578,899.00	578,899.00	4,259,475.00	8.73	(509.328.00)	-10.7%		(899,542.00)	-17.4%
FY2008	Con	2,725,276.00	57,095.00	145,399.00	2,927,770.00	126,969.00	545,718.00	672,687.00	161,353.00	46,583.00	137,819.00	345,755.00	3,946,212.00	1	822,591.00	822,591.00	4,768,803.00	9.75	175 985 00	3.8%		(390,214.00)	-7.6%
FY2007	Con	2,672,683.00	65,661.00	145,532.00	2,883,876.00	123,445.00	517,830.00	641,275.00	192,532.00	50,339.00	99,871.00	342,742.00	3,867,893.00	1	724,925.00	724,925.00	4,592,818.00	9.41	(243 256 00)	%0'5- -5.0%		(566,199.00)	-11.0%
FY2006	Con	2,880,216.00	61,346.00	162,232.00	3,103,794.00	132,985.00	593,192.00	726,177.00	240,705.00	60,649.00	113,874.00	415,228.00	4,245,199.00	ı	590,875.00	590,875.00	4,836,074.00	9.91	(226.018.00)	-4.5%		(322,943.00)	-6.3%
FY2005	Con	2,885,813.00	64,055.00	162,086.00	3,111,954.00	126,377.00	612,806.00	739,183.00	280,305.00	66,628.00	177,560.00	524,493.00	4,375,630.00		686,462.00	686,462.00	5,159,017.00 5,062,092.00 4,836,074.00 4,592,818.00	10.38	(00 404 96)	-1.9%		(96,925.00)	-1.9%
FY2004	Con	2,873,807.00	62,932.00	166,910.00	3,103,649.00	133,507.00	637,138.00	770,645.00	272,510.00	95,957.00	309,140.00	677,607.00	4,551,901.00	,	607,116.00	607,116.00	5,159,017.00	10.54					
Meter Size		5/8	3/4	1	Small	11/2	2	Medium	3	4	9	Large	RETAIL	8	12	RESALE	Totals HCF	Ave GPD (millions)	ANNUAL increase/	% change	CUMULATIVE	increase/ (decrease)	% change

STATE OF RHODE ISLAND PUBLIC UTILITIES COMMISSION

IN RE:

PAWTUCKET WATER SUPPLY BOARD:

DOCKET NO.

OF THE PUBLIC UTILITIES COMMISSION

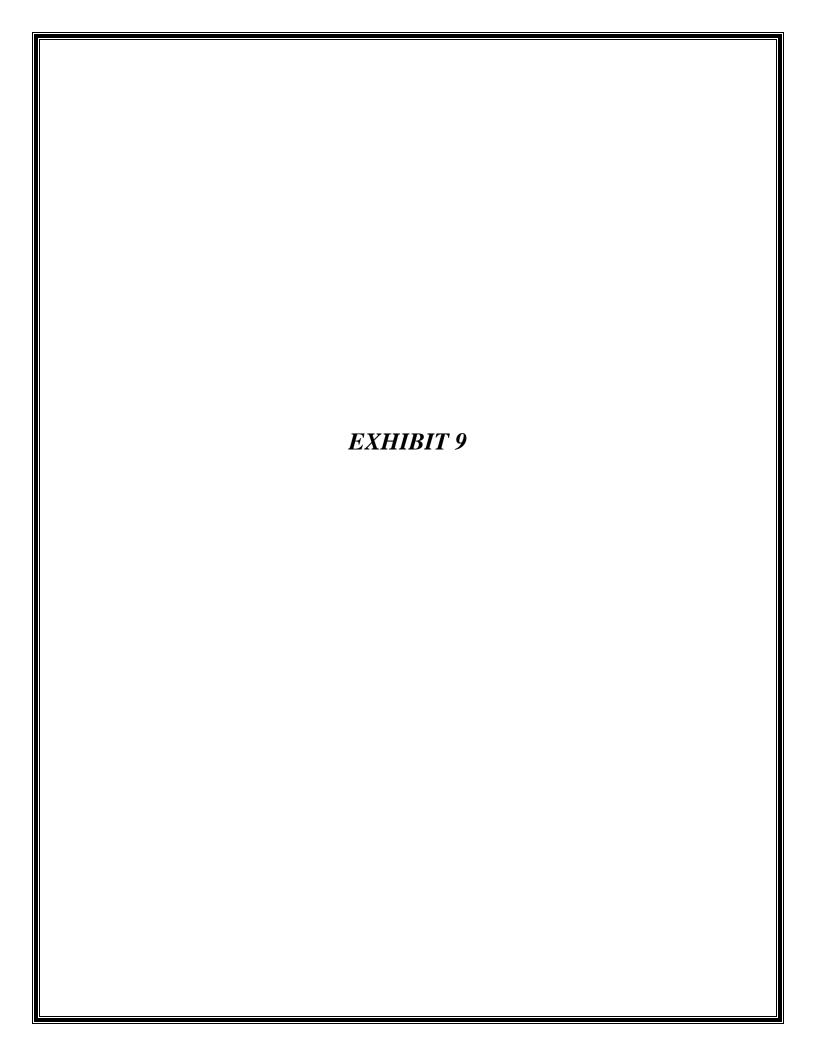
I, Robert E. Benson, in conformance with Rule 2.7 of the Rhode Island Public Utilities Commission's Rules of Practice and Procedure, hereby attest that the facts contained in the documents prepared by me are true and correct to the best of my knowledge, information and belief.

Robert E. Benson

STATE OF RHODE ISLAND

Subscribed and sworn to me this 3 day of February, 2015.

Notary Public



PREFILED DIRECT TESTIMONY

OF

JAMES L. DeCELLES, P.E.
CHIEF ENGINEER
PAWTUCKET WATER SUPPLY BOARD

FOR

THE PAWTUCKET WATER SUPPLY BOARD

RHODE PUBLIC UTILITIES COMMISSION

I. INTRODUCTION

- 2 Q. Please provide your full name, title and business address for the record.
- 3 A. James L. DeCelles, P.E., Chief Engineer, Pawtucket Water Board, 85 Branch Street,
- 4 Pawtucket, RI 02860

5

1

- 6 Q. How long have you been employed the Pawtucket Water Supply Board?
- 7 A. I was hired as Assistant Chief Engineer on March 14, 2005. I assumed the duties of
- 8 Acting Chief Engineer in February 2006, and I became Chief Engineer as of June 20,
- 9 2007.

10

11 Q. What are you responsibilities at the PWSB?

- 12 A. I serve as the general manager of the Pawtucket Water Supply Board ("PWSB").
- which includes water supply, treatment, and distribution systems. The Pawtucket Water
- 14 Supply Board serves a population of approximately 99,167 in the City of Pawtucket, the
- 15 City of Central Falls, and the Valley Falls section of the Town of Cumberland.

16

17 Q. Can you provide a brief description of your previous work experience?

- 18 A. From May 1988 to February 1990, I worked for the RIDEM Division of Water
- 19 Resources as a Junior Sanitary Engineer responsible for design review and construction
- 20 management. From 1990 to 2000, I held the position of Water and Sewer
- 21 Superintendant for the Town of North Smithfield. As the Superintendant, I was
- 22 responsible for the complete operation and maintenance of the water and wastewater
- 23 systems for the Town of North Smithfield. From 2000 to 2005 I was the Utilities
- 24 Manager for the Town of North Attleboro, MA and was responsible for the management
- of the water and wastewater systems for the Town.

26

27 Q. What is your educational background?

- 28 A. I hold a Masters Degree in Civil Engineering from Worcester Polytechnic Institute and
- a BS in Environmental Engineering Technology from Norwich University.

1 Q. Do you have any professional affiliations? 2 A. I am a registered professional engineer in the State of Rhode Island and a member of 3 the Rhode Island Water Works Association, American Water Works Association, the 4 New England Water Works Association, and American Public Works Association. For the 5 New England Water Works Association, I am a member of the Financial Management 6 Committee and a member of the Program and Legislative Committees, as well as the 7 Executive Board for the Rhode Island Water Works Association. I am also a member of 8 the American Society of Civil Engineers. 9 Q. What is the purpose of your testimony? 10 11 A. To support the PWSB's request for a multi-year rate increase to provide the 12 necessary revenue in Fiscal Years 2016, 2017 and 2018. 13 14 **II. OVERVIEW** 15 Q. What is the main driver of the PWSB's request? 16 A. Consumption and the resulting loss of revenues. As set forth in Mr. Woodcock's 17 testimony the revenue loss due to consumption makes up approximately 3/4 of the 18 requested rate increase. 19 20 Q. What are the other components of the PWSB'S proposed rate increase? 21 A. For the rate year (FY16), the next largest component of this rate case is the 22 contractual increase for the operation of the PWSB's treatment facilities. The final two 23 primary components in the rate year are non-labor related expenses and increases for 24 salaries, benefits and payroll taxes. 25 26 The increases in Fiscal Years 2017 and 2018 are largely due to increased debt service 27 associated with anticipated borrowing to finance the completion of PWSB's distribution 28 system rehabilitation, which began in 2003. In addition, the step increases will cover 29 costs for labor, inflation and the PWSB's Revenue Stabilization Account.

1 Q. How is the proposed rate increase to be applied? 2 A. A full cost of service and rate design study has been prepared by Mr. Woodcock. As 3 such, please see his testimony and schedules for the proposed application of the 4 requested increase. 5 6 III. REVENUE REQUEST AND INCREASED EXPENSES 7 8 **Consumption Decline** 9 Q. You indicated that the PWSB's rate increase is primarily driven by low consumption. Can you comment further on this? 10 A. Yes. As stated previously, the PWSB has seen a steady decline in customer 11 consumption for over a decade. This decreased consumption creates revenue shortfalls 12 13 that result in the underfunding of certain aspects of our operations. This revenue 14 shortfall occurred again after the conclusion of the PWSB's most recent rate filing -15 Docket 4171. As set forth in Robert Benson's testimony, the PWSB has not collected the 16 revenue authorized by the Commission in Docket 4171. 17 18 As such, the PWSB requests that the Commission set projected consumption based on 19 the methodology suggested by Mr. Woodcock. We believe that setting realistic 20 consumption numbers is vital in this Docket. The PWSB has been able to control its 21 expenses, but it cannot control consumption, and setting unrealistic consumption 22 numbers does not benefit the PWSB's customers. It only results in artificially low rates 23 that have to be readjusted in a future filing as is the case in this Docket. Were it not for 24 the inaccurate consumption forecast in Docket 4171, the PWSB's requested revenue 25 increase would be approximately less than \$600,000. 26 27 The PWSB's proposed multi-year rate increase in this Docket can provide rate stability 28 over the next three years, and perhaps longer, without having to incur the expense of 29 multiple rate cases. This only works if consumption forecasts are reasonable and 30 realistic.

1	Treatment Plant Operating Contract
2	Q. The PWSB is requesting additional revenue for increases in its treatment plant
3	operating contract. Can you explain why?
4	A. Yes. As the Commission is aware, the PWSB's treatment plant facilities are operated
5	by United Water under the terms of an operating contract. The contract contains a CPI
6	escalation. Thus, the costs will increase in the rate year. Mr. Benson addresses this topic
7	more fully in his testimony.
8	
9	Additional Expenses
10	Q. What other expenses are contributing to the proposed rate increase?
11	A. Various operation and maintenance expenses increase in the test year as well. For
12	instance, the PWSB's power costs will increase by approximately 30%, and we continue
13	to see significant fees for police details, especially for work in Central Falls
14	
15	Q. Why are the PWSB's labor costs increasing?
16	A. The PWSB's labor costs will increase pursuant to the terms of its union contracts. The
17	City of Pawtucket recently came to agreement on a three year contract with RI Council
18	94, AFSCME, AFL-CIO Local 1012. The contract is retroactive to July 2014 and runs
19	through June 30, 2017. This contract covers 33 of the PWSB's employees and calls for
20	pay increases of 1.75% in year one, 2.0% in year two, and 2.0% in year three.
21	Negotiations are currently underway with the Teamsters Local 251, which represents 10
22	PWSB employees. For budgetary purposes, we used the same benefits and pay raises
23	that were included in the Local 1012 contract to estimate the benefits and pay raises for
24	the anticipated Local 251 contract.
25	
26	The new Local 1012 contract did eliminate 2.5 holidays per year and also included a
27	small increase in health care co-payments. Longevity payments for new hires were also
28	modified slightly, basically delaying the first eligibility for longevity and pushing the
29	increases further out. Longevity payments for existing employees were not changed.

1 Debt Service

- 2 Q. Can you explain why the PWSB requested an increase for debt service in Fiscal
- 3 Years 2017 and 2018?
- 4 A. The PWSB needs funding to service new debt so we can finish the distribution system
- 5 rehabilitation we began in 2003.

6 7

- Q. What is the status of the water distribution system renovation project?
- 8 A. As set forth in previous Commission Dockets, in 2001 the PWSB faced increasingly
- 9 stringent EPA drinking water standards, and studies showed that the existing water
- 10 treatment facility would not meet these standards. The PWSB also faced issues with its
- distribution system, which included a long history of taste and odor problems related to
- rusty pipes and high chlorine levels required to control biofilm buildup. Thus, the PWSB
- embarked on a complete source-to-tap overhaul of its water system. Beginning in 2003,
- the PWSB undertook a series of borrowings to fund the new treatment plant
- construction and the distribution system rehabilitation. The new treatment plant came
- on-line in 2008, and the PWSB has just two projects left to complete the distribution
- 17 system rehabilitation.

18

19

- Q. What are those two projects?
- A. The projects are: (1) Main Replacement Project 10 ("MR-10"); and, (2) Cleaning and
- 21 Lining Project 6 ("CL-6"). We anticipate that MR-10 will cost approximately \$5.4 million
- and CL-6 will cost approximately \$4.3 million. The PWSB will finance both of these
- 23 projects through the Rhode Island Clean Water Finance Agency ("RICWFA") and the
- 24 Drinking Water State Revolving Fund ("DWSRF"). As the Commission knows, the DWSRF
- 25 provides financial assistance to water suppliers by using federal capitalization grants and
- state matching funds to provide subsidized (25% below market-rate) loans to water
- 27 suppliers for qualifying projects.

28

1 Q. Will the PWSB have to do any further work on its distribution system after it 2 completes these two projects? 3 A. Yes, we will have an ongoing maintenance program. 4 5 Q. How does the PWSB plan to fund the ongoing maintenance? 6 A. Currently, the PWSB plans to fund this work through IFR, which is another reason why 7 the future consumption forecast in this Docket is important. 8 9 Q. Why is that? 10 A. Because the PWSB's bond indentures have certain requirements regarding the 11 sequence of funding various accounts. The indentures require that PWSB fully fund the 12 O&M budget, Debt Service Fund and O&M Reserve Fund first. Then, after the PWSB 13 fully funds these accounts, it can then fund the remaining restricted accounts, such as IFR. In order to keep rates lower, the PWSB does not seek to increase its IFR allowance 14 15 in this Docket. So it is important that we collect the revenues authorized and fully fund 16 the IFR account. This will allow the PWSB to maintain the distribution system we just 17 rehabilitated over the course of a decade. 18 19 **IV. CONCLUSION** 20 Q. Does this conclude your testimony?

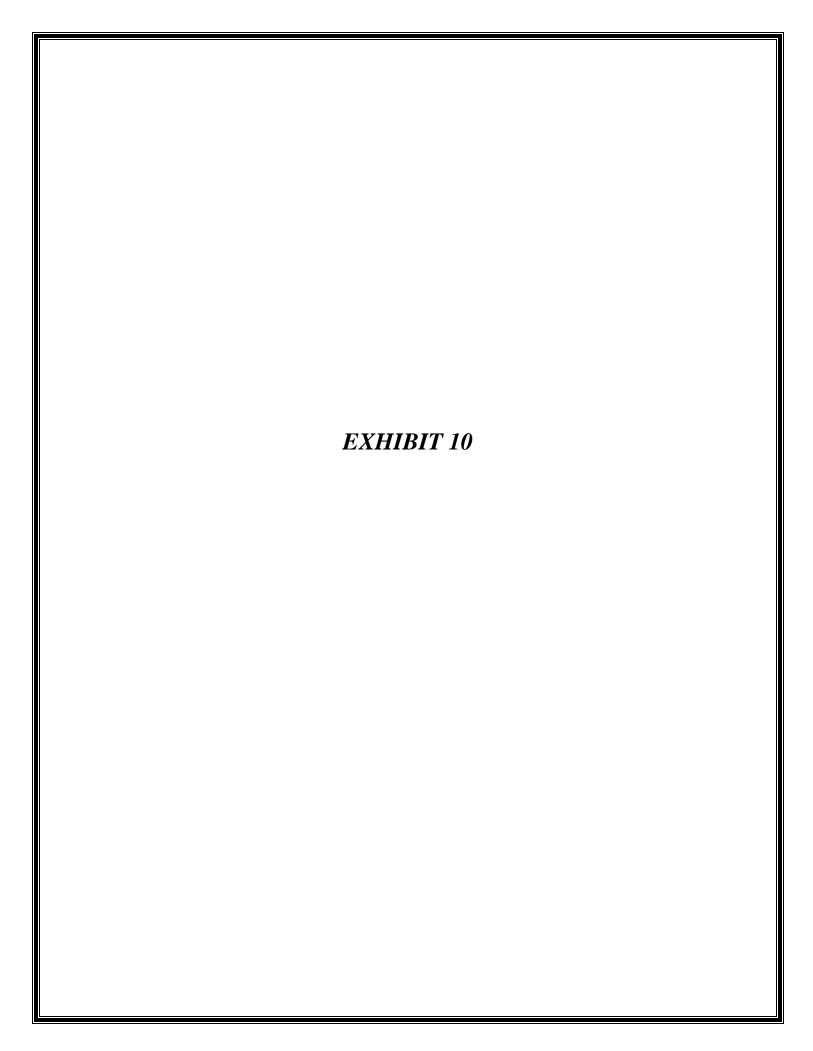
A. Yes. Subject to review of further documentation and the testimony of the Division

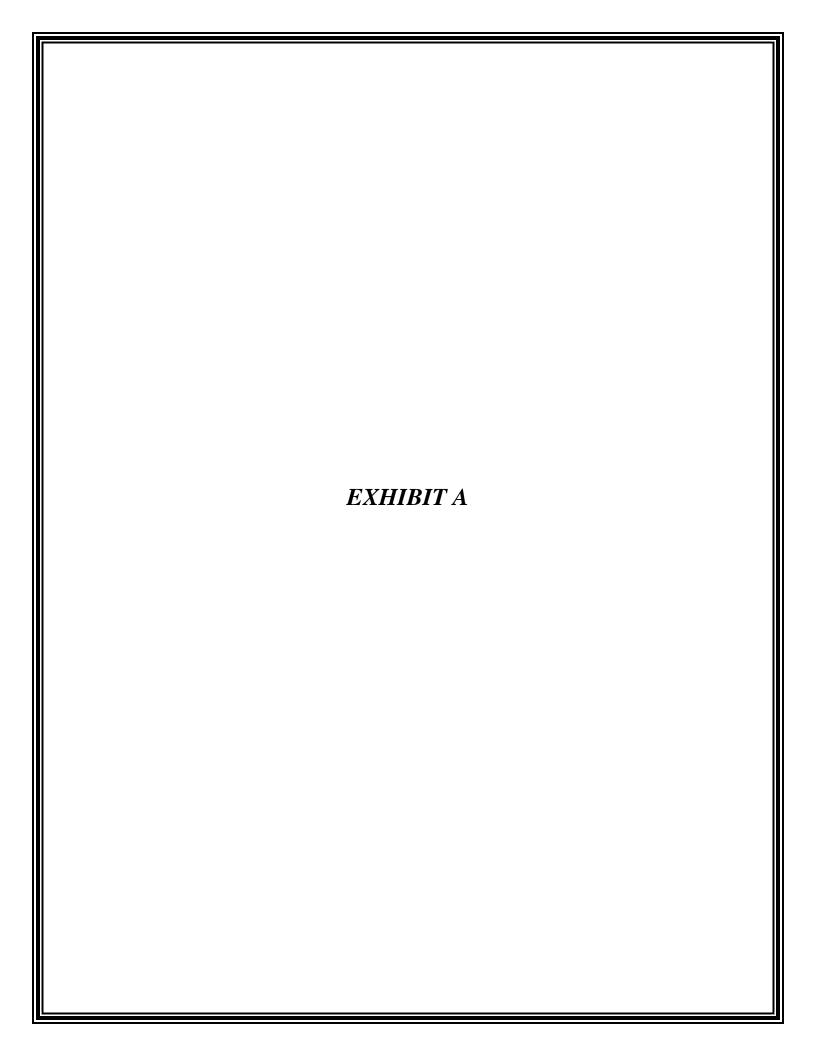
and any Interveners, this concludes my direct testimony.

21

22

23





STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE:

PAWTUCKET WATER SUPPLY BOARD

DOCKET NO:

INDEX AND RESPONSES IN COMPLIANCE WITH THE RHODE ISLAND PUBLIC UTILITIES COMMISSION'S RULES OF PRACTICE AND PROCEDURE, PART II, SECTIONS 2.4 THROUGH 2.10

Index and Responses in Compliance with Part II, Section 2.4

Item 2.4

Notice of Filing (to be published in Providence Journal).

Response:

Please see Table of Contents, Item 3.

Notice of Proposed General Rate Schedule to Customers.

Response:

Please see Table of Contents, Item 4.

Index and responses in Compliance with Part II, Section 2.5

Item 2.5(a)

Current and Proposed Tariffs, Rate Schedules, Terms and Conditions.

Response:

Please see Appendix.

Item 2.5(b)

Complete Direct Case.

Response:

Please see Table of Contents, Items 1 through 10.

Item 2.5(c)(1)

Annual Report to the Commission for Last Two Years.

Response:

On file with Commission.

Item 2.5(c)(2)

Federal Energy Regulation Commission or Federal Communication

Commission Annual Reports.

Response:

Not applicable.

Item 2.5(c)(3)

Federal Energy Regulatory/Communications Commission Audit Reports.

Response:

Not applicable.

Item 2.5(c)(4)

Security and Exchange Commission Report.

Response:

Not applicable.

Item 2.5(c)(5)

Prospectus for Last Two Years.

Response:

Not applicable.

Item 2.5(c)(6)

Annual Reports to Stockholders.

Response:

Not applicable.

Item 2.5(c)(7)

Statements Reconciling Differences in Filing and Above Reports.

Response:

Not applicable.

Index and responses in Compliance with Part II, Section 2.6

Item 2.6(a)

Test Year (July 1, 2013 to June 30, 2014).

Response:

Please see testimony of D. Bebyn and supporting schedules.

Item 2.6(b)

Rate Year (January 1, 2015 to June 30, 2016).

Response:

Please see testimony of C. Woodcock, R. Benson and J. DeCelles and

supporting schedules.

Item 2.6(c)

Adjustments to the Test Year.

Response:

Please see testimony of D. Bebyn, C. Woodcock and R. Benson and

supporting schedules.

Index and responses in Compliance with Part II, Section 2.7

Item 2.7

Attestation of Financial Data.

Response:

Please see testimony of and supporting schedules of R. Benson.

Index and responses in Compliance with Part II, Section 2.8

Items 2.8 (a) through (w)

Supporting Information and Work Papers to be Filed by Investor

Owned Utilities.

Response:

Not applicable.

Index and responses in Compliance with Part II, Section 2.9

Item 2.9(a)

Cost of Service Schedules.

Response:

Please see testimony of C. Woodcock and supporting schedules.

Item 2.9(b)

Work Papers Supporting Claim for Working Capital.

Response:

Not applicable.

Item 2.9(c) Work Papers Supporting Allocation of Cost of Service among Associated

Entities.

Response: Not applicable

Item 2.9(d) Work Papers Detailing Test Year and Rate Year Revenues, etc.

Response: Please see testimony of C. Woodcock and D. Bebyn and supporting

schedules.

Item 2.9(e) Effect of Proposed Rate Changes.

Response: Please see testimony of C. Woodcock and supporting schedules. See

Appendix for sample bill.

Item 2.9(f) Debt Service Schedules.

Response: Please see Appendix.

Item 2.9(g) Schedule of Lease Payments.

Response: Not applicable.

Item 2.9(h) Analysis of Revenues and Associated Expenses for Test Year.

Response: Please see testimony of D. Bebyn and C. Woodcock and supporting

schedules.

Item 2.9(i) Rate Year Municipal Tax Expense Calculation.

Response: Please see Appendix.

Item 2.9(j) Employee Information.

Response: Please see Appendix.

Item 2.9(k) Summary of Affiliated Entities Transaction.

Response: Please see Appendix.

Item 2.9(I) Financial Data for Non-Coinciding Test Year.

Response: Not applicable.

Item 2.9(m) Summary of Expenses Incurred and Projected Related to Instant Rate

Case.

Response: Please see testimony of C. Woodcock and supporting schedules.

Item 2.9(n)(1) Unaccounted for Water.

Response: Please see Appendix.

Item 2.9(n)(2)

Loss on Transmission of Electricity, or Gas.

Response:

Not applicable.

Item 2.9(n)(3)

Utilities Own Use of Water.

Response:

Please see Appendix.

Item 2.9(o)

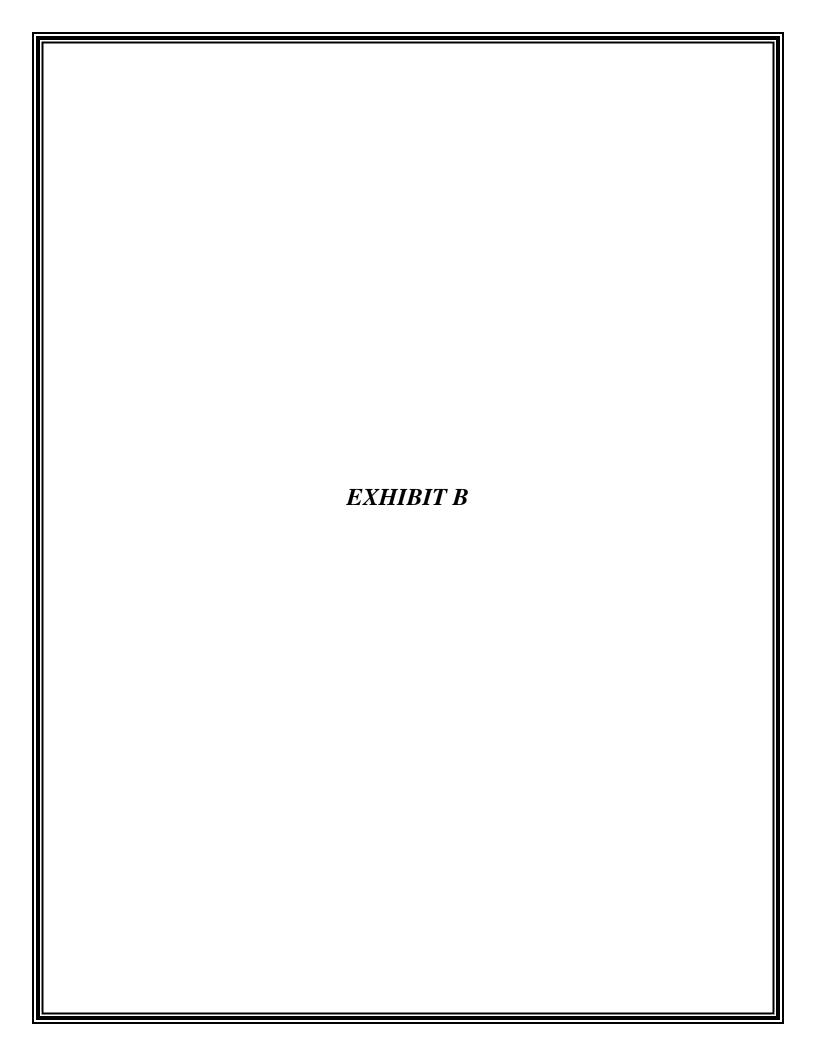
Compliance with Prior Commission Order (Docket 4171).

Not applicable.

Compliance with R.I.G.L § 39-3-12.1:

Please See Appendix for:

- (1) The status of its physical plant, including the volume of its water supply and the source of the supply.
- (2) The maintenance policy of the utility, to include the date distribution pipes were last installed, and the length of pipe installed for at least a ten (10) year duration.
- (3) The name and cost of each chemical introduced into the water supply during the most recent six (6) month period, including the amount used, and the purpose for the use.
- (4) The policy of the utility toward future expansion and renovation of the physical plant, including the amount of funds expended within the preceding year and expected to be expended within the next year for expansion, renovation, equipment purchase, and/or research and development.



PAWTUCKET WATER SUPPLY BOARD TARIFF SCHEDULES

Effective: January 1, 2011

PAWTUCKET WATER SUPPLY BOARD 85 BRANCH STREET PAWTUCKET, RHODE ISLAND 02860

PAWTUCKET WATER SUPPLY BOARD TARIFF SCHEDULES

Replaces Tariff: October 1, 2008

Public Utilities Docket No. 4171

Effective: January 1, 2011

TARIFF SCHEDULES

Schedule

- A Bulk Sales for Resale
- B Public Fire Protection
- C Private Fire Protection
- D Customer Service Charge
- E Metered Sales
- F Miscellaneous Charges
- G Penalty for Late Payment of Water Bill

SCHEDULE A

PAWTUCKET WATER SUPPLY BOARD

Bulk Sales to Public Suppliers for Resale

Rhode Island Public Utilities Commission Public Utilities Docket No. 4171

Effective: January 1, 2011

Applicability

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for bulk water sales for resale to public water suppliers.

Rates

For each Hundred Cubic Foot:

\$ 2.726

or such other pricing as the PWSB is either bound to by existing contract or may negotiate with an individual municipal supplier.

Terms of Payment

All bills for bulk sales for resale to public water authorities furnished under this schedule are due and payable in full when rendered.

SCHEDULE B

PAWTUCKET WATER SUPPLY BOARD

Public Fire Protection

Rhode Island Public Utilities Commission Public Utilities Docket No. 4171

Effective: January 1, 2012

Applicability

Applicable throughout the entire territory served by the Pawtucket Water Supply Board for service to public fire hydrants.

Rates

Per Annum

For each Hydrant

\$354.11

All public meters which are not 6 inch hydrants pay the private fire protection rates. See Schedule C of this tariff for the rates.

For each hydrant in the City of Pawtucket, as allowed by RIGL s. 39-3-11, \$00.00

Terms of Payment

All bills for public fire protection service furnished under this schedule are rendered annually in advance and are due and payable in full when rendered.

SCHEDULE C

PAWTUCKET WATER SUPPLY BOARD

Private Fire Protection

Rhode Island Public Utilities Commission Public Utilities Docket No. 4171

Effective: January 1, 2011

Applicability

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for service to private fire protection appliances owned and maintained by the customer based upon the size of the connection to the premises measured at the street.

		P	er Annum	<u> </u>	Per Quarter	Per Month
For each	2 inch connection	\$	201.06	\$	50.27	\$ 16.76
For each	4 inch connection	\$	428.09	\$	107.02	\$ 35.67
For each	6 inch connection	\$	1,070.54	\$	267.64	\$ 89.21
For each	8 inch connection	\$	1,940.63	\$	485.16	\$ 161.72
For each	10 inch connection	\$	2,880.80	\$	720.20	\$ 240.07
For each	12 inch connection	\$	4,183.85	\$	1,045.96	\$ 348.65

Unmetered fire hydrants will be charged as six-inch connections. No additional charge will be made for fire protection appliances owned and maintained by the customers.

Terms of Payment

All bills for private fire protection service furnished under this schedule are rendered annually, quarterly or monthly in arrears and are due and payable in full when rendered. Water use through fire services for the purposes other than fire protections shall be billed in arrears at the same rate per hundred cubic feet as the small class in Sch. E.

Fire services are equipped with a detector check valve furnished by the owner, and a by-pass meter purchased by the owner from the Pawtucket Water Supply Board.

Detector Check	By-Pass Meter					
Size	Size					
4 inch	3/4 or 1 inch					
6 inch	1 1/2 inch					
8 inch	2 inch					
10 inch	3 inch					
12 inch	4 inch					

SCHEDULE D

PAWTUCKET WATER SUPPLY BOARD

Customer Service Charge

Rhode Island Public Utilities Commission Public Utilities Docket No. 4171

Effective: January 1, 2012

Applicability

Applicable throughout the entire territory served by the Pawtucket Water Supply Board for residential, commercial and industrial users, exclusive of fire service connection.

Rates

For each service connected to the Pawtucket Water Supply Board's mains, the following quarterly and monthly minimum customer service charges shall apply:

Size of Meter	Quarterly Customer Charge	Monthly Customer Charge
5/8 inch	\$ 25.37	\$ 10.00
3/4 inch	\$ 34.26	\$ 12.96
1 inch	\$ 48.42	\$ 17.68
1 1/2 inch	\$ 96.17	\$.33.60
2 inch	\$ 124.16	\$ 42.93
3 inch	\$ 140.63	\$ 48.42
4 inch	\$ 325.04	\$ 109.89
6 inch	\$ 486.40	\$ 163.68
8 inch	\$ 693.86	\$ 232.83

In addition, a Public Fire Protection Service Charge of \$2.57 per month, per meter, will be charged to customers in the City of Pawtucket.

Terms of Payment

All customer service charges billed under this schedule are rendered on a quarterly or monthly basis and in arrears and are due and payable in full when rendered

SCHEDULE E

PAWTUCKET WATER SUPPLY BOARD Metered Sales

Rhode Island Public Utilities Commission Public Utilities Docket No. 4171

Effective: January 1, 2011

Applicability

General metered water service in the entire territory served by the Pawtucket Water Supply Board.

Rates

For all quantities used except for private fire protection and bulk sales to public authorities for resale, the following rates shall apply:

Class	Rate per Hundred Cubic Feet
(meter size)	
Small (5/8 - 1")	\$ 3.900
Medium (1.5 - 2")	\$ 3.489
Large (3" and up)	\$ 3.286

Terms of Payment

All metered sales bills under this schedule are rendered on a quarterly or monthly basis, in arrears and are due and payable in full when rendered.

SCHEDULE F

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charge

Rhode Island Public Utilities Commission
Public Utilities Docket No. 4171

Effective: January 1, 2011

Meter Service Charge

Applicable to all meters requiring repair due to freezing, hot water, vandalism, tampering, or other action or inaction of the premises owner to properly protect the meter. In additon, parts and labor will be billed at actual cost. Charges are payable when billed.

Meter size and type	Meter Service Charge			
5/8" to 2" - all types	\$ 76.00			
over 2"	Customers' responsibility			

Meter Test Charge

Meter testing for all meters over 2" is the responsibility of the customer.

The meter test charge for all meters up to 2" in size will be at the PWSB's cost. The meter test charge will be charged to the customer's account and is payable in full when billed.

Photocopying

Distribution sheet	\$3.00	per page
Letter or legal size document	\$0.15	per page

Pavement/Sidewalk Restoration

At actual cost

Police Details

Traffic Control required for public safety will be at the hourly detail rate of the local police department

SCHEDULE F (Continued)

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charge

Rhode Island Public Utilities Commission
Public Utilities Docket No. 4171

Effective: January 1, 2011

Service Termination Charges

Applicable to all customers whose service has been terminated due to delinquent accounts status or violations of the Rules and Regulations of the Pawtucket Water Supply Board. Payable in advance, before service is restored.

Service Shutoff Fee:

\$ 64.00

Service Restoration Fee:

\$ 43.00

Application Charge

Not applicable

Returned Check Fee:

Charge:

\$ 20.00

Fire Hydrant Flow Test

Charge:

\$ 150.00

Temporary Construction Service

Service applications will be completed and returned to the Pawtucket Water Supply Board, 85 Branch Street, Pawtucket, RI 02860, during normal business hours.

- a. Advance payment will be made at the time of application. This payment will include an application/service charge of six months duration; a deposit on the meter and connection; and a deposit on the estimated cost of the water to be used. Please consult the instructions on the back of the application and/or the Rules and Regulations of the PWSB for further details.
- b. Water Charges are as follows: Costs at time of Application

	Material	6 Mo. AP.	Water	
Meter Size	Deposit	SVCE.CHG.	Deposit	Total
5/8"	\$ 100.00	\$ 27.90	\$ 272.04	\$ 400.00
2"	\$ 800.00	\$ 155.58	\$ 544.42	\$ 1,500.00

SCHEDULE F (Continued)

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charge

Rhode Island Public Utilities Commission
Public Utilities Docket No. 4171

Effective: January 1, 2011

Swimming Pools

Not applicable

Tank Truck - Bulk Sales

Tank trucks must be filled using an air-gap separation to assure the prevention of the backflow from the truck to the water system. The consumer will pay a service charge (Tank Truck filling Permit) of \$50.00 per day, plus the cost of the water used at prevailing rate, plus the cost of PWSB labor if required. The customer will use a hydrant meter to document the volume of the truck.

Main Extensions

An engineering fee, sampling/testing charge will be assessed prior to approval of construction.

The engineering inspection fee is \$250.00 per day.

The charge for sampling and testing shall be \$85.00 for each segment of pipe to be tested, and shall be paid prior to the start of construction.

A deposit is required as security for the faithful performance of the contract work. This deposit may be used to complete the installation or correct any defects in the event that the contractor fails to do so in a timely manner. This refundable deposit is due prior to commencement of construction and shall be held for a period of one year following acceptance of the main extension. The amount of the deposit is based on the length of the main extension as follows:

<u>Main Length</u>	<u>Deposit Fee</u>
0 - 150 linear ft.	\$ 2,000.00
151 - 300 linear ft.	\$ 4,000.00
301 - 450 linear ft.	\$ 6,000.00 *
over 450 linear ft.	\$ 8,000.00 *

^{*} A performance bond in the amount of \$20,000 may be substituted for the deposit fee upon prior approval of the PWSB.

Service Installation Charges

The charges for service installation are to be paid at the time of application for a new water service installation or for connection to a vacant lot service or abandoned water service.

The cost of road patching, sidewalk patching, and engineering/inspection, must be added to the basic service installation charges as set forth herein.

All installation charges are to be computed by the Engineering Section of the Pawtucket Water Supply Board.

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charge

Rhode Island Public Utilities Commission
Public Utilities Docket No. 4171

Effective: January 1, 2011

NEW WATER SERVICE INSTALLATION FEES

Service Size	Fee
1" Service	\$1,752.00
2" Service	\$2,621.00
4" Service	\$2,855.00
6" Service	\$3,107.00
8" Service	\$3,517.00
10" Service	\$4,895.00

The basic installation fee for services greater than 10 inch in size shall be charged on a time and materials basis consistent with the methodology used in computing the above basic installation fees

Special Circumstances - Any new water service installation sites where special circumstances may be encountered (i.e. ledge, special fittings, routing around other utilities, repair of traffic control devices) will also be charged on a time and materials basis.

In addition to the basic installation fee and any costs related to special circumstances, the applicant shall be responsible for charges associated with the following:

- 1 All road and/or sidewalk restoration costs
- 2 Uniformed police officers for traffic control required for public safety at the current local Police department rate.
- 3 The cost of the water meter and meter couplings purchased from the PWSB for meter sizes through 2 inches (meters larger than 2 inch in size shall be purchased, owned, installed and maintained by the applicant/owner
- 4 "Customer Service Charge" for one full cycle based on the meter size
- 5 If the new service is a fire service, the "Annual Fire Service Charge" based on the size of the fire service connection to the premises measured at the street.
- 6 The "Road Opening Permit" fee at the current local City or Town rate.

PAWTUCKET WATER SUPPLY BOARD

Penalty for Late Payment of Water Bills

Rhode Island Public Utilities Commission Public Utilities Docket No. 4171

Effective: January 1, 2011

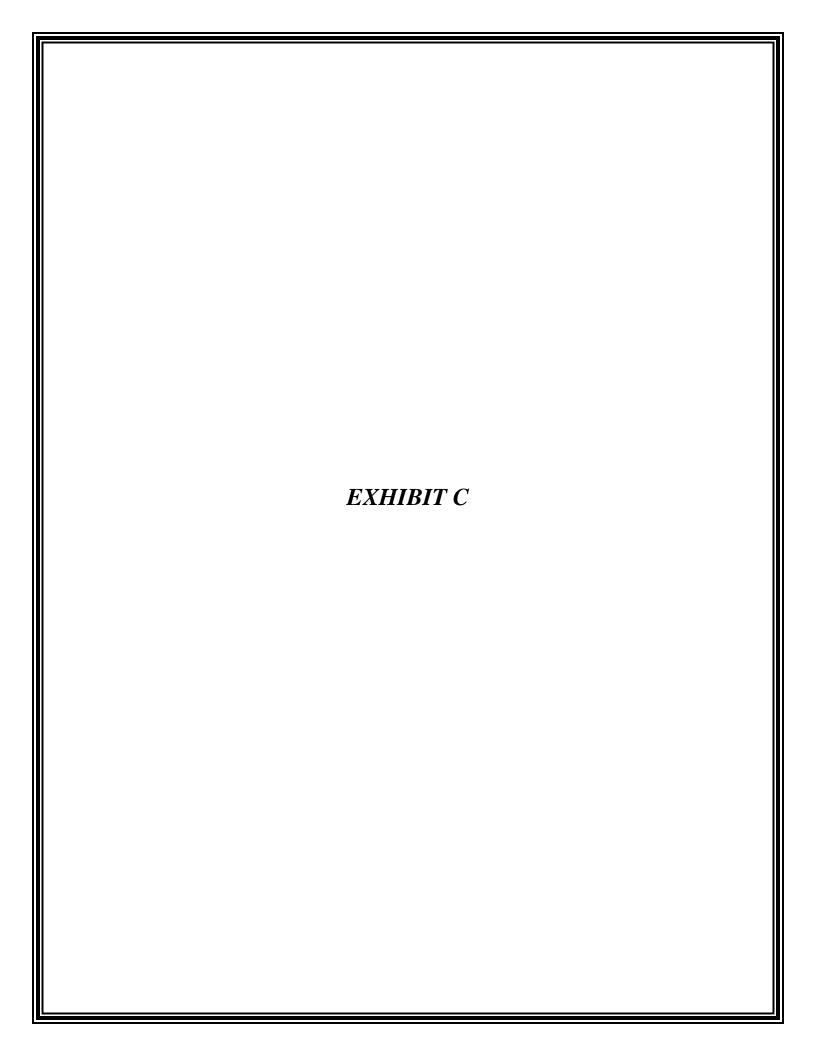
Applicability

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for residential, commercial and industrial users.

<u>Rates</u>

Amounts not paid by the DUE DATE will accumulate a penalty of 18% per year (1.5% per month) from the DUE DATE through the PAYMENT DATE.

DUE DATE is 24 days after the BILLING DATE and is listed on each billing statement, and the BILLING DATE is the date on which the billing statement was mailed and also is listed on each billing statement.



PAWTUCKET WATER SUPPLY BOARD TARIFF SCHEDULES

Effective: March 6, 2015

PAWTUCKET WATER SUPPLY BOARD 85 BRANCH STREET PAWTUCKET, RHODE ISLAND 02860

PAWTUCKET WATER SUPPLY BOARD TARIFF SCHEDULES

Effective: March 6, 2015

Replaces Tariff: January 1, 2012 Public Utilities Docket No. _____

TARIFF SCHEDULES

Schedule

- **Bulk Sales for Resale** Α
- В Public Fire Protection
- C **Private Fire Protection**
- D **Customer Service Charge**
- Е Metered Sales
- F Miscellaneous Charges
- Penalty for Late Payment of Water Bill G

SCHEDULE A

PAWTUCKET WATER SUPPLY BOARD

Bulk Sales to Public Suppliers for Resale

Rhode Island Public Utilities Co	ommission
Public Utilities Docket No.	

Effective: March 6, 2015

Applicability

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for bulk water sales for resale to public water suppliers.

Rates

For each Hundred Cubic Foot:	\$ 3.378
For each Thousand Gallons	\$ 4.617
For each Million Gallons	\$ 4,617.05

or such other pricing as the PWSB is either bound to by existing contract or may negotiate with an individual municipal supplier.

Terms of Payment

All bills for bulk sales for resale to public water authorities furnished under this schedule are due and payable in full when rendered.

SCHEDULE B

PAWTUCKET WATER SUPPLY BOARD

Public Fire Protection

Rhode	Island	Public	Utilities	Commission
Public	Utilities	s Dock	et No	

Effective: March 6, 2015

Applicability

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for service to public fire hydrants, excluding the City of Pawtucket

Rates

<u>Per Annum</u> <u>Monthly</u> \$708.84 \$ 59.07

All public meters which are not 6 inch hydrants pay the private fire protection rates. See Schedule C of this tariff for the rates.

In addition, a monthly Public Fire Protection Service Charge per meter, will be charged to customers in the City of Pawtucket effective January 1, 2012

Effective: March 6, 2015 \$ 5.14

Terms of Payment

For each Hydrant

All bills for public fire protection service furnished under this schedule are rendered in arrears and are due and payable in full when rendered.

SCHEDULE C

PAWTUCKET WATER SUPPLY BOARD

Private Fire Protection

Rhode Island Public Utilities Commission Public Utilities Docket No.

Effective: March 6, 2015

<u>Applicability</u>

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for service to private fire protection appliances owned and maintained by the customer based upon the size of the connection to the premises measured at the street.

		Per Annum		Per Quarter			Per Month	
For each	2 inch connection	\$	205.39	\$	68.46	\$	17.12	
For each	4 inch connection	\$	454.01	\$	151.34	\$	37.83	
For each	6 inch connection	\$	1,147.03	\$	382.34	\$	95.59	
For each	8 inch connection	\$	2,101.49	\$	700.50	\$	175.12	
For each	10 inch connection	\$	3,164.13	\$	1,054.71	\$	263.68	
For each	12 inch connection	\$	4,636.92	\$	1,545.64	\$	386.41	

Unmetered fire hydrants will be charged as six-inch connections. No additional charge will be made for fire protection appliances owned and maintained by the customers.

Terms of Payment

All bills for private fire protection service furnished under this schedule are rendered annually, quarterly or monthly in arrears and are due and payable in full when rendered. Water use through fire services for the purposes other than fire protections shall be billed in arrears at the same rate per hundred cubic feet as the small class in Sch. E.

Fire services are equipped with a detector check valve furnished by the owner, and a by-pass meter purchased by the owner from the Pawtucket Water Supply Board.

	Detector Check	By-Pass Meter	
_	Size	Size	
Ī	4 inch	3/4 or 1 inch	
	6 inch	1 1/2 inch	
	8 inch	2 inch	
	10 inch	3 inch	
	12 inch	4 inch	

SCHEDULE D

PAWTUCKET WATER SUPPLY BOARD

Customer Service Charge

	Rhode	Island	Public	Utilities	Commis	sion
Pub	lic Utili	ties Do	cket N	0		

Effective: March 6, 2015

Applicability

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for residential, commercial and industrial users, exclusive of fire service connection.

Rates

For each service connected to the Pawtucket Water Supply Board's mains, the following quarterly and monthly minimum customer service charges shall apply:

Monthly

Size of Meter	Customer Charge		
5/8 inch	\$	10.47	
3/4 inch	\$	13.65	
1 inch	\$	18.73	
1 1/2 inch	\$	35.85	
2 inch	\$	45.89	
3 inch	\$	51.79	
4 inch	\$	117.92	
6 inch	\$	175.78	
8 inch	\$	250.17	

In addition, a monthly Public Fire Protection Service Charge per meter, will be charged to customers in the City of Pawtucket effective January 1, 2012

Effective: March 6, 2015 \$ 5.14

Terms of Payment

All customer service charges billed under this schedule are rendered on a monthly basis and in arrears and are due and payable in full when rendered.

SCHEDULE E

PAWTUCKET WATER SUPPLY BOARD Metered Sales

Rhode Island Public Utilities Commission Public Utilities Docket No. _____

Effective: March 6, 2015

Applicability

General metered water service in the entire territory served by the Pawtucket Water Supply Board.

Rates

For all quantities used except for private fire protection and bulk sales to public authorities for resale, the following rates shall apply:

Class	Rate per Hundred Cubic Feet
(meter size)	
Small (5/8 - 1")	\$ 4.270
Medium (1.5 - 2")	\$ 3.881
Large (3" and up)	\$ 3.673

Terms of Payment

All metered sales bills under this schedule are rendered on a monthly basis, in arrears and are due and payable in full when rendered.

SCHEDULE F

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charges

Rhode	Island	Public	Utilities	Commi	ssion
Pul	blic Uti	lities D	ocket N	0.	

Effective March 6, 2015

Meter Service Charge

Applicable to all meters requiring repair due to freezing, hot water, vandalism, tampering, or other action or inaction of the premises owner to properly protect the meter. In addition, parts will be billed at actual cost. Charges are payable when billed.

Meter size and type	Meter Service Charge		
5/8" to 2" - all types	\$ 100.00		
over 2"	Customers' responsibility		

Meter Test Charge

Meter testing for all meters over 2" is the responsibility of the customer.

The meter test charge for all meters up to 2" in size will be at the PWSB's cost.

When a tested meter up to 2" in size has been deemed accurate the meter test charge will be charged to the customer's account and is payable in full when billed.

Service Termination Charges

Applicable to all customers whose service has been terminated due to delinquent account status or violations of the Rules and Regulations of the Pawtucket Water Supply Board.

Once service has been terminated, the customer must pay the entire balance plus all service termination charges before water service will be restored.

Service Shutoff Fee: \$ 100.00 per occurrence Service Restoration Fee: \$ 100.00 per occurrence

Meter Tampering Charge

Charge: \$500.00 plus a meter service charge and the cost of parts

to install a new meter

These charges are payable in full when billed.

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charge

Rhode Island Public Utilities Commission Public Utilities Docket No.

Effective March 6, 2015

Application Charge

Not applicable

Returned Check Fee:

Charge:

\$ 20.00

Lien Certificate

Charge:

\$ 20.00 per occurrence

Fire Hydrant Flow Test

Charge:

\$ 150.00

Photocopying

Distribution sheet

\$3.00 per page

Letter or legal size document

\$0.15 per page

Temporary Construction Service

Service applications will be completed and returned to the Pawtucket Water Supply Board, 85 Branch Street, Pawtucket, RI 02860, during normal business hours.

- a. Advance payment will be made at the time of application. This payment will include an application/service charge of six months duration; a deposit on the meter and connection; and a deposit on the estimated cost of the water to be used. Please consult the instructions on the back of the application and/or the Rules and Regulations of the PWSB for further details. Backflow equipment may be required to protect the distribution system.
- b. Water Charges are as follows: Costs at time of Application

	Material	6 Mo. AP.	Water	
Meter Size	Deposit	SVCE.CHG.	Deposit	Total
5/8"	\$ 100.00	\$ 27.90	\$ 272.04	\$ 400.00
2"	\$ 800.00	\$ 155.58	\$ 544.42	\$ 1,500.00

c. There will also be material deposit payable at the time of application for Backflow equipment provided by PWSB. The deposit amount will be \$500 in addition to the above temporary service deposit.

SCHEDULE F (Continued)

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charge

Rhode Island Public Utilities Commission	
Public Utilities Docket No	

Effective March 6, 2015

Swimming Pools

Not applicable

Tank Truck - Bulk Sales

Tank trucks must be filled using an air-gap separation to assure the prevention of the backflow from the truck to the water system. The consumer will pay a service charge (Tank Truck filling Permit) of \$50.00 per day, plus the cost of the water used at prevailing rate, plus the cost of PWSB labor if required. The customer will use a hydrant meter to document the volume of the truck.

Main Extensions

An engineering fee, sampling/testing charge will be assessed prior to approval of construction.

The engineering inspection fee is \$250.00 per day.

The charge for sampling and testing shall be \$85.00 for each segment of pipe to be tested, and shall be paid prior to the start of construction.

A deposit is required as security for the faithful performance of the contract work. This deposit may be used to complete the installation or correct any defects in the event that the contractor fails to do so in a timely manner. This refundable deposit is due prior to commencement of construction and shall be held for a period of one year following acceptance of the main extension. The amount of the deposit is based on the length of the main extension as follows:

<u>Main Length</u>	<u>Deposit Fee</u>		
0 - 150 linear ft.	\$ 2,000.00		
151 - 300 linear ft.	\$ 4,000.00		
301 - 450 linear ft.	\$ 6,000.00 *		
over 450 linear ft.	\$ 8,000.00 *		

* A performance bond in the amount of \$20,000 may be substituted for the deposit fee upon prior approval of the PWSB.

Pavement/Sidewalk Restoration

At actual cost

Police Details

Traffic Control required for public safety will be at the hourly detail rate of the local police department.

SCHEDULE F (Continued)

PAWTUCKET WATER SUPPLY BOARD

Miscellaneous Charge

Rhode Island Public Utilities Commissio	'n
Public Utilities Docket No	

Effective March 6, 2015

Service Installation Charges

The charges for service installation are to be paid at the time of application for a new water service installation or for connection to a vacant lot service or abandoned water service.

The cost of road patching, sidewalk patching, and engineering/inspection, must be added to the basic service installation charges as set forth herein.

NEW WATER SERVICE INSTALLATION FEES

Service Size	Fee
1" Service	\$1,973.00
2" Service	\$3,095.00
4" Service	\$3,433.00
6" Service	\$3,705.00
8" Service	\$4,324.00
10" Service	\$5,541.00

The basic installation fee for services greater than 10 inch in size shall be charged on a time and materials basis consistent with the methodology used in computing the above basic installation fees

Special Circumstances - Any new water service installation sites where special circumstances may be encountered (i.e. ledge, special fittings, routing around other utilities, repair of traffic control devices) will also be charged on a time and materials basis.

In addition to the basic installation fee and any costs related to special circumstances, the applicant shall be responsible for charges associated with the following:

- 1 All road and/or sidewalk restoration costs
- 2 Uniformed police officers for traffic control required for public safety at the current local Police department rate.
- 3 The cost of the water meter and meter couplings purchased from the PWSB for meter sizes through 2 inches (meters larger than 2 inch in size shall be purchased, owned, installed and maintained by the applicant/owner
- 4 "Customer Service Charge" for one full cycle based on the meter size
- 5 If the new service is a fire service, the "Annual Fire Service Charge" based on the size of the fire service connection to the premises measured at the street.
- 6 The "Road Opening Permit" fee at the current local City or Town rate.

SCHEDULE G

PAWTUCKET WATER SUPPLY BOARD

Penalty for Late Payment of Water Bills

Rhode Island Public Utilities Commission Public Utilities Docket No. _____

Effective: March 6, 2015

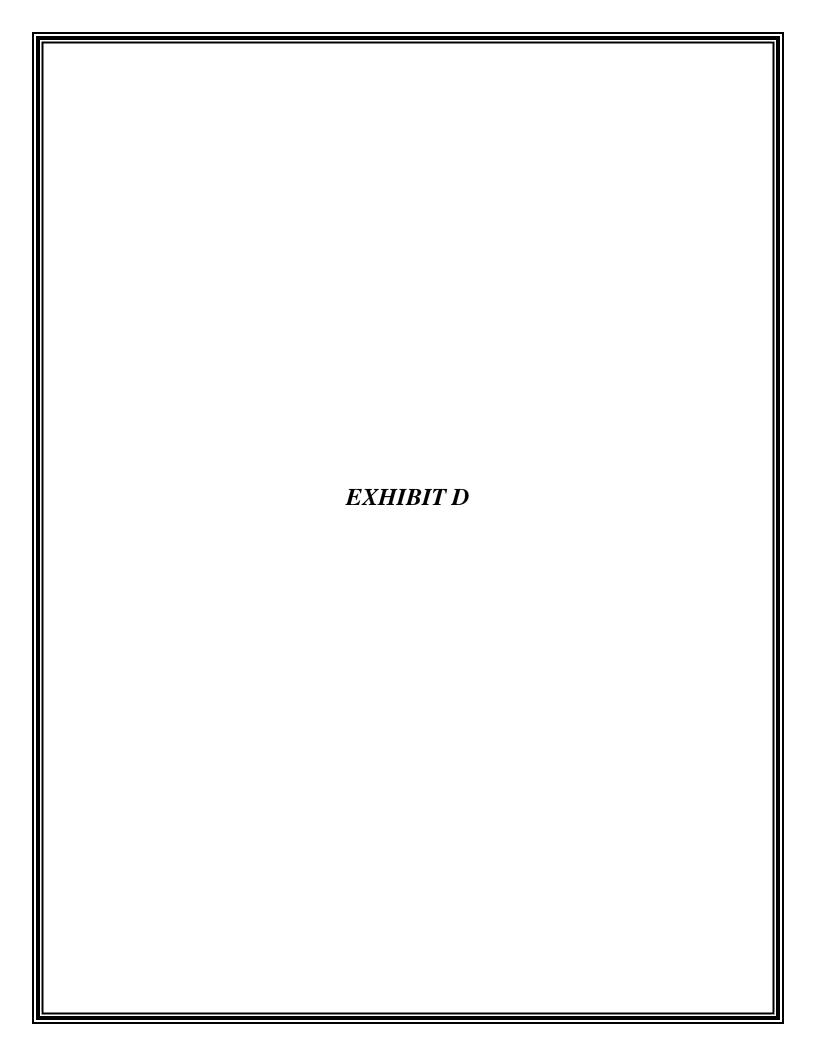
Applicability

Applicable thoughout the entire territory served by the Pawtucket Water Supply Board for residential, commercial and industrial users.

Rates

Amounts not paid by the DUE DATE will accumulate a penalty of 18% per year (1.5% per month) from the DUE DATE through the PAYMENT DATE.

DUE DATE is 24 days after the BILLING DATE and is listed on each billing statement, and the BILLING DATE is the date on which the billing statement was mailed and also is listed on each billing statement.



www. pwsb.org Billing Inquiries: M-F: 8AM - 4PM ph: 401-729-9050 fax: 401-727-3423



Please see reverse side for water rates and additional information.

85 Branch Street Pawtucket, RI 02860-1018

Service Address:

325 CARTER AVE

To Read Date:

From Read Date: 12/01/2014 1/02/2015 Account No:

Customer Type:

Bill Date: Due Date:

18941-51310

RESIDENTIAL-MULTI FAMILY

\$60.39

1/09/2015

2/06/2015

Messages:

Credit Card payments: Phone 1-866-547-2312 or on-line at www.PWSB.org

Total Current Charges

BILLING SUMMARY						
Payments	Outstanding	Balance		Adjustments	Current Charges	Total Due
\$.00		\$155.50		.\$.00	\$6039	\$215.89
Meter Number	Size	Begin	Read	End Read	Multiplier	Consumption
T52670304	5/8		4821	4832	1	11
Charge Descripti	on		Cor	nsumption (HCF)	Charge	Total
CUST SRV CHG 5/8	¹¹			.00	\$10.19	
METERED WATER US	SE ⁻			11.00	\$42.90	
PAWT FIRE PROTEC	TION			.00	\$2.57	
RI STATE SURCHAR	RGE			1100	\$2.40	
Other Charges		Date		,		
LATE PAYMENT PEN	ALTY	1/08/201	5			\$2.33

KEEP THIS PART



· · · · · · · · · · · · · · · · · · ·	THE PERSON NAMED AND DESCRIPTION OF THE PERSON NAMED AND DESCRIPTI	* * ***
DETACH AND INCLUDE THIS PART WITH PAYMENT		
Check this box if you have made a correction on the reverse side	Due Date	2/06/2015
	Account Number	18941 - 51310
Service Address:		
325 CARTER AVE	Total Due	\$215.89
	Amount Paid	

325 CARTER AVE PAWTUCKET RI 02861-2503 լՈՈՈւլ[[[[իս[Ուինիեն]իցՈինիկի[[Ումիների ՈՈՒՈ Ազքելիկեցիկայիկիկիկիկիկիկին այլակայի Pawtucket Water Supply Board PO Box 1111 Providence, RI 02901-1111

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PAWTUCKET WATER SUPPLY BOARD - IMPORTANT CUSTOMER INFORMATION

CREDIT CARD OR ELECTRONIC CHECK PAYMENTS- Effective December 1, 2012 NO processing fees will be charged.

STATE SURCHARGE: The water quality protection charge is \$0.2184 per hundred cubic foot (HCF).

Residential property owners 65 years of age and over are exempt from the state surcharge.

To determine your eligibility for this exemption contact our Customer Service Office at 401-729-9050.

Late payment penalty charge: Current charges must be paid by the DUE DATE shown on this bill.

Amounts not paid by the Due Date will accumulate a penalty of 18% per year (1.5% per month)

WATER LIENS - Per RI law unpaid water bills are liens on the listed property from the billing date. The current property owner is responsible for payment. When you purchase property, be sure all past water bills are paid for your own protection.

WATER LIEN SALE FEE - A fee of \$250 will be charged to delinquent accounts scheduled to be sold at a water lien sale. Statutory notice will be sent by mail requesting payment of account balances in full before an account is billed these tax sale charges. If the account balance is not paid by the date stated on the notice, this fee will not be abated, canceled or refunded.

SALE OF PROPERTY - It is your responsibility to notify the Customer Service Office when you sell or transfer ownership of this property. RECEIPTS - A receipted copy of this bill will not be sent. Your cancelled check will serve as receipt of payment.

DELINQUENT BILLS - RESIDENTIAL CUSTOMERS ONLY

If your account is more than three months past due, service may be discontinued. To avoid a service shut-off, contact our Customer Service Office immediately so that you and one of our representatives can work out a mutually satisfactory settlement. If satisfactory arrangements cannot be made with a Water Supply Board representative, you may submit the matter to the Rhode Island Public Utilities Commission, but the PUC has ruled that you should not submit the matter to the PUC until you have first discussed the case with a representative of the PWSB. The address of the RI PUC is: Review Officer, Division of Public Utilities and Carriers, Consumer Section, 89 Jefferson Bouleyard, Warwick, RI 02888, Toll-free in RI 780-9700.

Water service will not be discontinued while proceedings are pending before the PUC. Further, if a seriously ill person lives in the home, disconnection will be postponed upon presentation of a doctor's certification. The doctor's certification may be received at the Water Supply Customer Service Office initially by telephone, but must be followed within seven (7) calendar days by a written certification showing the name and address of the seriously ill person, the nature of the illness and its likely duration.

If service is terminated, the water will be turned on only after the entire past due amount has been paid in full, including all penalties incurred through the date of payment, plus shut off and reconnection charges.

Following termination of service; payment by cash, certified check or money order must be made at the Customer Service Office of the Pawtucket Water Supply Board. Office hours are Monday thru Friday 7:30 am to 4:00 pm (5:00 pm on the day water service is shut off).

RATES: (effective January 1, 2011)

Mete	2 4	Daily Rate-	Customer			Rates per H	undreds
Size	₹	Servi	ce Charge	Class	(meter size)	of Cubic Fe	et (HCF)
5/8	inch	\$	0.328767	Smal	(5/8", 3/4", 1")	\$	3.9000
3/4	inch	\$	0.426082	Medium	1 (1.5" - 2")	\$	3.4890
1	inch	\$	0.581260	Large	(3", 4", 6", 8")	\$	3.2860
1-1/2	ìnch	\$	1.104658				
2	inch	\$	1.411397	Multiply	100's of cubic feet by 1	748.1 to convert HCF t	o gallons.
3	inch	\$	1,591890				
4	inch	\$	3.612822				
6	inch	\$	5.381260				
8	inah	\$	7.654685				
		T			T A MM AS 1 .	4 00101	

Pawtucket Fire Protection Charge Flat Monthly Rate -- (effective January 1, 2012)

All meter sizes \$ 2.57 Per each meter located in the City of Pawtucket

MAILING ADDRESS and TELEPHONE CHANGES

To change the address or telephone number, complete this form and return it with your payment. Be sure to check the address change box on the front of this invoice. (Please print)

Property Owner:	
New Mailing Address:	
City: State: Zip Code:	
Daytime Tel. #: ()	Evening Tel. #: ()
E-mail address:	

2003 SERIES A EXHIBIT D

Date		Principal	Rate	Annual Sinking Fund		Net		• .	٠			
3/1/200		TTIPCIPAL -	Kate	Sinking Fund	\$	<u>Principal</u>	\$	Interest		Agency Fee		Total
9/1/200		•		1,000.00	Ф	1,000.00	Ъ	244,436.1 483,500.0		\$ 3,062.30	\$	247,498.41
3/1/200		•	-	-,		1,000.00		483,500.00		6,043.75 6,043.75		490,543.75
9/1/200		-	-	1,000.00		1,000.00		483,500.00		6,043.75		489,543.75 490,543.75
3/1/200		-	-	-		· -		483,500.00		6,043.75		489,543.75
9/1/200 3/1/200		•		1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/200		-	-			*		483,500.00	0	6,043.75		489,543.75
3/1/200		-		1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/200		_	<u>.</u>	1,000.00		-		483,500.00		6,043.75		489,543.75
3/1/200		_	_	1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/200		_	_	1,000.00		1,000.00		483,500.00 483,500.00		6,043.75		489,543.75
3/1/201		-		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,000.00		483,500.00		6,043.75 6,043.75		490,543.75
9/1/201		-	-	1,000,00		1,000.00		483,500.00		6,043.75		489,543.75
3/1/201		-	-	•				483,500.00		6,043.75		490,543.75 489,543.75
9/1/201 3/1/201		-	-	1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2012		-	-			-		483,500.00	}	6,043.75		489,543.75
3/1/2013		-	-	1,000,00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2013		_	_	1,000.00	•	1 000 00		483,500.00		6,043.75		489,543.75
3/1/2014		-	•	1,000,00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2014	1			1,000.00		1,000.00		483,500.00 483,500.00		6,043.75		489,543.75
3/1/2015			-	*		1,000.00		483,500.00		6,043.75 6,043.75		490,543.75
9/1/2015		. •	-	00.000,1		1,000.00		483,500.00		6,043.75		489,543.75 490,543.75
3/1/2016		-	-	-		-		483,500.00		6,043.75		489,543,75
9/1/2016 3/1/2017		•	-	1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2017			•			-		483,500.00		6,043.75	•	489,543.75
3/1/2018			-	1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2018		-	-	1,000.00				483,500.00		6,043.75		489,543.75
3/1/2019		-	-	1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2019		-	_	1,000.00		1,000.00		483,500.00 483,500.00		6,043.75		489,543.75
3/1/2020		-	-	-		-,000.00		483,500.00		6,043.75 6,043.75		490,543.75
9/1/2020		-	-	1,000.00		1,000.00		483,500.00		6,043.75		489,543.75 490,543.75
3/1/2021		~	-	-		-		483,500.00		6,043.75		489,543.75
9/1/2021 3/1/2022		-	-	1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2022				1.000.00				483,500.00		6,043.75		489,543.75
3/1/2023			_	1,000.00		1,000.00		483,500.00		6,043.75		490,543.75
9/1/2023			-	1,000.00		1,000.00		483,500.00		6,043.75		489,543.75
3/1/2024			_	-,000.00		1,000.00		483,500.00 483,500.00		6,043.75		490,543.75
9/1/2024		-	-	1,000.00		1,000.00		483,500.00		6,043.75 6,043.75		489,543.75
3/1/2025		•		· -		-		483,500,00		6,043.75		490,543,75 489,543,75
9/1/2025		1,355,000.00	5.00%	•		1,334,000.00		483,500.00		6,043.75		1,823,543.75
3/1/2026 9/1/2026		1 420 000 00	- coo.	•		₹ .		449,625.00		5,620,32		455,245.32
3/1/2027		1,420,000.00	. 5.00%	-		1,420,000.00		449,625.00		5,620.32		1,875,245.32
9/1/2027		1,495,000.00	5.00%	-		1 405 000 00		414,125.00		5,176.57		419,301.57
3/1/2028		-,,	-	_		1,495,000.00		414,125.00		5,176.57		1,914,301.57
9/1/2028		1,570,000.00	5.00%	_		1,570,000.00		376,750.00 376,750.00		4,709.38		381,459.38
3/1/2029		• -	- ·	•		-		337,500.00		4,709.38 4,218.75		1,951,459.38
9/1/2029		1,650,000.00	5.00%	· -		1,650,000,00		337,500.00		4,218.75		341,718.75 1,991,718.75
3/1/2030		1 505 000 00	•.	-		-		296,250.00		3,703.13		299,953,13
9/1/2030 3/1/2031		1,735,000.00	5.00%	, -	3	,735,000.00		296,250.00		3,703.13	2	2,034,953.13
9/1/2031		1,825,000.00	. 6.0007			_		252,875.00		3,160.94		256,035.94
3/1/2032		1,023,000.00	5.00%	-	1	,825,000.00		252,875.00		3,160.94	2	2,081,035.94
9/1/2032		1,920,000.00	5.00%	-	,	020 000 00		207,250.00		2,590.63		209,840.63
3/1/2033		. ,	2.0070	-	1	,920,000.00		207,250.00		2,590.63	2	2,129,840.63
9/1/2033	2	2,020,000.00	5.00%	-	2	,020,000.00		159,250.00 159,250.00		1,990.63	_	161,240.63
3/1/2034		-	-	-	2	,-20,000.00		108,750.00		1,990.63 1,359.38	2	,181,240.63
9/1/2034	2	2,120,000.00	5.00%	-	2	,120,000.00		108,750.00		1,359.38	2	1.10,109.38
3/1/2035	_		-	•		. -		55,750.00		696.88	4	,230,109.38 56,446.88
9/1/2035		2,230,000.00	5.00%	-	2	230,000.00		55,750,00		696.88	2	,286,446.88
Total	\$ 19	,340,000.00		\$	19,	340,000.00 \$	26,		\$:	329,396.77 \$,020,582.88
										, ψ	٠٠,	,0,000.00

2003 SERIES B

			~ .	Annual	Net		* .		, 72		
<u>Date</u> 3/1/2004	\$	<u>Principal</u>	Rate	Sinking Fund \$	Principal \$ -	\$	<u>Interest</u> 116,100.83	\$	1,212.10	\$	<u>Total</u> 117,312,93
9/1/2004	Ψ	•	69	1,000.00	1,000.00	Ψ	229,650.00	**	2,392.19	•	233,042.19
3/1/2005		-		· •	•		229,650.00		2,392.19		232,042.19
9/1/2005		23	-	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2006		-	-	1 000 00	1 000 00		229,650.00		2,392.19		232,042.19
9/1/2006 3/1/2007		•	-	1,000.00	1,000.00		229,650.00 229,650.00		2,392.19 2,392.19		233,042.19 232,042.19
9/1/2007		*		1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2008					-		229,650.00		2,392.19		232,042.19
9/1/2008		~	-	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2009		-	**	* 000.00			229,650.00		2,392.19		232,042.19
9/1/2009 3/1/2010		-	• .	1,000.00	1,000.00		229,650.00 229,650.00		2,392.19 2,392.19		233,042.19 232,042.19
9/1/2010		-	-	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2011		**	-		•		229,650.00		2,392.19		232,042.19
9/1/2011		-	-	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2012			-				229,650.00		2,392.19		232,042.19
9/1/2012 3/1/2013		u	•	1,000.00	1,000.00		229,650,00 229,650.00		2,392.19 2,392.19		233,042.19 232,042.19
9/1/2013		-	-	1,000.00	1,000.00		229,650.00		2,392,19		233,042.19
3/1/2014		-	_	.,			229,650.00		2,392.19		232,042.19
9/1/2014		-	-	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2015		•	•				229,650.00		2,392.19		232,042.19
9/1/2015		-	~	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2016 9/1/2016			~ .	1,000.00	1,000.00		229,650.00 229,650.00		2,392.19		232,042.19 233,042.19
3/1/2017			-	-,000.00	-,000.00		229,650.00		2,392.19		232,042,19
9/1/2017		-	-	1,000.00	1,000.00	*	229,650.00		2,392.19		233,042.19
3/1/2018		•	- '	-			229,650.00		2,392,19		232,042.19
9/1/2018		*		1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2019 9/1/2019				1,000.00	1,000.00		229,650.00 229,650.00		2,392.19 2,392.19		232,042.19 233,042.19
3/1/2020		•			1,000.00		229,650.00		2,392.19		232,042.19
9/1/2020			-	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2021		-	~				229,650.00		2,392.19		232,042.19
9/1/2021		-	•	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2022 9/1/2022		-	-	1,000.00	1,000.00		229,650.00 229,650.00		2,392.19 2,392.19		232,042.19 233,042.19
3/1/2023		•	-	-	- 1,000.00		229,650.00		2,392.19		232,042.19
9/1/2023		-	-	1,000.00	1,000.00		229,650.00		2,392.19		233,042.19
3/1/2024		*	-		<u>.</u>		229,650.00		2,392.19		232,042.19
9/1/2024		*	-	1,000.00	00,000,1		229,650.00 229,650.00		2,392.19 2,392.19		233,042.19
3/1/2025 9/1/2025		505,000.00	6.00%	•	484,000.00		229,650.00		2,392.19		232,042.19 716,042.19
3/1/2026		±	u.0070		. *		214,500.00		2,234.38		216,734.38
9/1/2026		535,000.00	6.00%		535,000.00		214,500.00		2,234.38		751,734.38
3/1/2027			-	~			198,450.00		2,067.19		200,517.19
9/1/2027		570,000.00	6.00%	**	570,000.00		198,450.00 181,350.00		2,067.19 1,889.07		770,517.19 183,239.07
3/1/2028 9/1/2028		605,000.00	6.00%		605,000.00		181,350.00		1,889.07		788,239.07
3/1/2029		502,000.00			-		163,200.00		1,700.00		164,900.00
9/1/2029		645,000.00	6.00%		645,000.00		163,200.00		1,700.00		809,900.00
3/1/2030		-	. "	-	-		143,850.00		1,498.44		145,348.44
9/1/2030		685,000.00	6.00%	~	685,000.00		143,850.00		1,498.44		830,348.44
3/1/2031 9/1/2031		725,000.00	6.00%	-	725,000.00		123,300.00 123,300.00		1,284.38 1,284.38		124,584.38 849,584.38
3/1/2031		725,000.00	G,VG /4	-	723,000.00		101,550.00		1,057.82		102,607.82
9/1/2032		770,000.00	6.00%	•	770,000.00		101,550.00		1,057.82		872,607.82
3/1/2033		- - `	•	-			78,450.00		817.19		79,267.19
9/1/2033		820,000.00	6,00%	~	820,000.00		78,450.00		817.19		899,267.19
3/1/2034 9/1/2034		870,000.00	6.00%	-	870 000 00		53,850.00 53,850.00		560.94 560.94		54,410.94
3/1/2034		a 70,000.00 -	0.00%		870,000,00		27,750.00		289,07		924,410.94 28,039.07
9/1/2035		925,000.00	6.00%	-	925,000.00		27,750,00		289.07		953,039.07
Total	\$	7,655,000.00	•	•	\$ 7,655,000.00	\$	12,563,550.83	\$	130,873.23	\$ 2	0,349,424.06

Rhode Island Clean Water Finance Agency Drinking Water Revolving Fund Revenue Bonds, Series 2004A

Loan Debt Service Pawtucket - \$41,875,000 Agency Loan

Date	Principal	Loan Rate	(1) Interest	Fees @ 0.500%	Total Fees & Interest	Capitalized	Net Fees	Total Debt	Annual
03/31/04				0,50070	oc interest	Interest	& Interest	Service	Debt Service
9/1/2004	1,000.00	0.720%	62,951.14	12,659,69	75 610 07	//2 DEL 14)	10 450 45		
3/1/2005		,,	181,992.27	36,599.26	75,610.83	(62,951.14)	12,659.69	13,659.69	13,659,6
9/1/2005	1,000.00	0.720%	375,267.54	75,467.58	218,591.53	(181,992.27)	36,599.26	36,599.26	
3/1/2006	•		520,558.35	104,682.50	450,735.12	(375,267.54)	75,467.58	76,467.58	113,066.8
9/1/2006	800,000,00	0.890%	520,558,35	104,682.50	625,240,85 625,240,85	-	625,240.85	625,240.85	
3/1/2007			516,998,35		· .	•	625,240.85	1,425,240,85	2,050,481.70
9/1/2007	800,000.00	1.090%	516,998,35	,	619,680.85	-	619,680.85	619,680.85	
3/1/2008	,		512,638,35	102,682,50	619,680.85		619,680,85	1,419,680.85	2,039,361.70
9/1/2008	1,902,000.00	1.360%	512,638,35	100,682,50	613,320.85	•	613,320.85	613,320.85	
3/1/2009	-, -, ,,-	2.55070	499,704.75	100,682.50	613,320.85	•	613,320.85	2,515,320.85	3,128,641.70
9/1/2009	1,938,000,00	1.570%	499,704.75	95,927.50	595,632.25	-	595,632.25	595,632.25	
3/1/2010	1,550,000,00	1.37078		95,927.50	595,632.25	-	595,632.25	2,533,632,25	3,129,264.50
9/1/2010	1,978,000.00	1.750%	484,491.45	91,082,50	575,573.95	•	575,573.95	575,573.95	
3/1/2011	1,270,000,00	1.730%	484,491.45	91,082.50	<i>575</i> ,573.95	. •	<i>575,57</i> 3,95	2,553,573,95	3,129,147.90
9/1/2011	2,022,000.00	1.0200/	467,183,95	86,137.50	553,321.45	•	553,321.45	553,321,45	
3/1/2012	2,022,000.00	1.930%	467,183.95	86,137,50	553,321.45		553,321.45	2,575,321.45	3,128,642.90
9/1/2012	2,072,000.00	0.1800/	447,671.65	81,082.50	528,754.15	•	528,754.15	528,754.15	
3/1/2012	2,072,000.00	2.130%	447,671.65	81,082.50	528,754.15	•	528,754.15	2,600,754,15	3,129,508.30
9/1/2013	2 126 000 00	2.0001	425,604.85	75,902.50	501,507.35	•	501,507.35	501,507.35	
3/1/2014	2,126,000.00	2.270%	425,604.85	75,902,50	501,507.35	-	501,507.35	2,627,507.35	3,129,014,70
9/1/2014	# 10d ann aa		401,474,75	70,587.50	472,062.25	-	472,062.25	472,062.25	
3/1/2015	2,185,000.00	2.390%	401,474.75	70,587.50	472,062.25	-	472,062,25	2,657,062.25	3,129,124.50
9/1/2015	2 2 40 000 00		375,364.00	65,125,00	440,489.00		440,489,00	440,489.00	-,,
3/1/2016	2,248,000.00	2.510%	375,364.00	65,125.00	440,489,00		440,489,00	2,688,489,00	3,128,978.00
9/1/2016	22162222		347,151.60	59,505.00	406,656.60		406,656.60	406,656,60	.,,
3/1/2017	2,316,000.00	2.600%	347,151.60	59,505.00	406,656,60	-	406,656,60	2,722,656,60	3,129,313.20
3/1/2017 9/1/2017			317,043.60	53,715.00	370,758.60	-	370,758.60	370,758.60	.,,
	2,388,000.00	2.680%	317,043.60	53,715.00	370,758.60	-	. 370,758.60	2,758,758,60	3,129,517.20
3/1/2018			285,044.40	47,745.00	332,789.40		332,789,40	332,789,40	01223,317.20
9/1/2018	2,463,000.00	2.760%	285,044.40	47,745.00	332,789.40	٠٠,	332,789,40	2,795,789.40	3,128,578.80
3/1/2019			251,055.00	41,587.50	292,642.50	•	292,642,50	292,642,50	5,120,510.00
9/1/2019	2,544,000.00	2.830%	251,055.00	41,587.50	292,642,50	•	292,642,50	2,836,642.50	3,129,285.00
3/1/2020			215,057.40	35,227.50	250,284,90	-	250,284,90	250,284,90	3,123,243.00
9/1/2020	2,629,000.00	2.910%	215,057.40	35,227.50	250,284.90	-	250,284,90	2,879,284,90	3,129,569.80
3/1/2021			176,805.45	28,655.00	205,460.45	-	205,460,45	205,460.45	3,123,303.60
9/1/2021	2,718,000.00	2.990%	176,805.45	28,655,00	205,460.45		205,460.45	2,923,460.45	3,128,920,90
3/1/2022			136,171.35	21,860.00	158,031.35		158,031.35	158,031.35	3,120,720,90
9/1/2022	2,813,000.00	3,060%	136,171.35	21,860.00	158,031.35	_	158,031.35	2,971,031.35	2 120 062 70
3/1/2023			93,132.45	14,827,50 .	107,959.95		107,959,95	107,959,95	3,129,062.70
9/1/2023	2,913,000,00	3.110%	93,132,45	14,827.50	107,959.95	-	107,959,95	3,020,959.95	2 120 010 00
3/1/2024			47,835.30	7,545.00	55,380,30		55,380.30	55,380.30	3,128,919.90
9/1/2024	3,018,000.00	3.170%	47,835.30	7,545.00	55,380.30	_	55,380.30		7 100 H20 2-
3/1/2025			•	•		_		3,073,380.30	3,128,760.60
9/1/2025				-	•	_	-	<u>-</u>	
3/1/2026	•					-	-	-	
_					-	-	•	*	
	41,875,000,00	*******	13,662,184,94	2,493,846,53	16,156,031.47	(620,210.94)	15,535,820.53		

⁽¹⁾ Interest during construction period is calculated based on the timing of expected draws and the overall weighted average loan rate of 2.486%.

Rhode Island Clean Water Finance Agency Drinking Water Revolving Fund Revenue Bonds, Series 2005A Revised Final Pricing Numbers

Loan Debt Service Pawtucket - \$31,909,000 Agency Loan

								(3)	
	n	Loan	(1)	Fees @	Total Fees	Capitalized	Net Fees	Total Debt	Annual
Date Date	Principal	Rate	Interest	0.500%	& Interest	Interest	& Interest	Service	Debt Service
03/23/05	1000.00	70							
9/1/2005	1,000.00 ((2)	44,268.38	7,656,44	51,924.82	(44,268.38)	7,656.44	8,656.44	8,656.44
3/1/2006			183,550.62	31,746.00	215,296.62	(183,550.62)	31,746.00	31,746.00	•
9/1/2006	1,000.00 (2)	278,010.38	48,083.28	326,093.66	-	326,093.66	327,093.66	358,839.66
3/1/2007			365,044,90	63,136.34	428,181.24	-	428,181,24	428,181.24	
9/1/2007	1,000.00 (2)	396,139.21	68,514.26	464,653.47	~	464,653,47	465,653.47	893,834,71
3/1/2008			444,544.06	76,886.12	521,430.18	u u	521,430.18	521,430.18	
9/1/2008	1,173,000.00	1.990%	461,232,70	79,772,50	541,005.20	-	541,005.20	1,711,005.20	2,232,435.38
3/1/2009			449,561.35	76,840.00	526,401.35	-	526,401,35	526,401.35	
9/1/2009	1,202,000.00	2.140%	449,561.35	76,840.00	526,401,35	-	526,401.35	1,728,401.35	2,254,802.70
3/1/2010			436,699,95	73,835.00	510,534.95	,	510,534,95	510,534.95	
9/1/2010	1,234,000.00	2.270%	436,699,95	73,835.00	510,534.95	-	510,534.95	1,744,534.95	2,255,069.90
3/1/2011			422,694.05	70,750.00	493,444.05	-	493,444,05	493,444.05	
9/1/2011	1,268,000.00	2.380%	422,694.05	70,750.00	493,444.05	v	493,444.05	1,761,444.05	2,254,888.10
3/1/2012			407,604.85	580.00 \$2,58	475,184.85		475,184.85	475,184,85	
9/1/2012	1,304,000.00	2.500%	407,604.85	67,580,00	475,184.85		475,184.85	1,779,184.85	2,254,369,70
3/1/2013			391,304.85	64,320.00	455,624,85	_	455,624.85	455,624.85	-,,-
9/1/2013	1,344,000.00	2.620%	391,304,85	64,320.00	455,624,85		455,624.85	1,799,624.85	2,255,249.70
3/1/2014			373,698.45	60,960.00	434,658,45		434,658,45	434,658.45	,,2 .,
9/1/2014	1,386,000,00	2,700%	373,698,45	60,960.00	434,658,45		434,658,45	1,820,658,45	2,255,316,90
3/1/2015	, ,		354,987,45	57,495.00	412,482.45		412,482.45	412,482.45	2,200,010,00
9/1/2015	1,430,000.00	2,770%	354,987.45	57,495.00	412,482,45	•	412,482.45	•	2 264 064 02
3/1/2016	,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,17074	335,181.95	53,920.00	389,101.95		389,101.95	1,842,482.45	2,254,964.90
9/1/2016	1,477,000,00	2.840%	335,181.95	53,920.00	389,101.95	•	· ·	389,101.95	2255 202 22
3/1/2017	1,111,000,00	2.04070	314,208.55	50,227.50			389,101.95	1,866,101.95	2,255,203.90
9/1/2017 -	1,526,000,00	2.900%	314,208.55	50,227.50	364,436.05	-	364,436.05	364,436.05	
3/1/2018	1,520,000,00	2.90076			364,436,05	•	364,436.05	1,890,436.05	2,254,872.10
9/1/2018	1,578,000.00	2.950%	292,081.55	46,412.50	338,494.05	-	338,494.05	338,494.05	
3/1/2019	1,578,000,00	2.930%	292,081.55	46,412.50	338,494,05	-	338,494.05	1,916,494.05	2,254,988.10
9/1/2019	. (22,000,00	0.0008/	268,806,05	42,467.50	311,273.55	-	311,273.55	311,273,55	
3/1/2020	1,632,000.00	2.990%	268,806.05	42,467,50	311,273.55	•	311,273.55	1,943,273.55	2,254,547.10
			244,407.65	38,387.50	282,795,15	-	282,795,15	282,795.15	
9/1/2020 3/1/2021	1,689,000.00	3.040%	244,407,65	38,387.50	282,795.15	-	282,795.15	1,971,795.15	2,254,590.30
			218,734.85	34,165.00	252,899,85		252,899.85	252,899.85	
9/1/2021	1,749,000.00	3,070%	218,734.85	34,165.00	252,899.85	•	252,899.85	2,001,899.85	2,254,799.70
3/1/2022			191,887.70	29,792.50	221,680.20	•	221,680.20	221,680.20	
9/1/2022	1,811,000,00	3,120%	191,887.70	29,792.50	221,680.20	. *	221,680.20	2,032,680.20	2,254,360.40
3/1/2023			163,636.10	25,265,00	188,901.10	-	188,901.10	188,901.10	
9/1/2023	1,877,000.00	3,160%	163,636.10	25,265.00	188,901.10	-	188,901.10	2,065,901.10	2,254,802,20
3/1/2024			133,979.50	20,572.50	154,552.00	•	154,552.00	154,552.00	
9/1/2024	1,946,000.00	3.210%	133,979.50	20,572,50	154,552.00	-	154,552.00	2,100,552.00	2,255,104.00
3/1/2025			102,746.20	15,707.50	118,453.70		118,453.70	118,453,70	
9/1/2025	2,018,000.00	3,250%	102,746.20	15,707.50	118,453.70	-	118,453.70	2,136,453.70	2,254,907.40
3/1/2026	•		69,953.70	10,662,50	80,616,20	-	80,616.20	80,616,20	•
9/1/2026	2,094,000.00	3,260%	69,953.70	10,662,50	80,616.20	-	80,616.20	2,174,616.20	2,255,232,40
3/1/2027			35,821.50	5,427.50	41,249.00		41,249,00	41,249.00	-,,
9/1/2027	2,171,000.00	3,300%	35,821.50	5,427.50	41,249.00	-	41,249.00	2,212,249.00	2,253,498.00
	31,909,000.00	durentialess	12,588,782,76	2,065,369.94	14,654,152.70	(227,819.00)	14,426,333,70	46,335,333.70	46,335,333.70

⁽¹⁾ Interest during construction period is calculated based on the timing of expected draws and the overall weighted average loan rate of 2.872%.

⁽²⁾ Represents sinking fund redemptions of 09/01/08 maturity.

^{(3) 09/01/08} total debt service adjusted for sinking fund redemptions.

Rhode Island Clean Water Finance Agency Drinking Water Revolving Fund Revenue Bonds Series 2009A

		Prinicipal		Internat	A
Fiscal Year Date	Principal	Forgiveness	Net Principal	Interest	Agency Fees
6/30/2010 11/19/2009	· imolpai	1 orgiveriess	Net Fillicipal	Payment	@ 0.5%
6/30/2010 3/1/2010				2 002 26	000.07
6/30/2010 Total		_		3,802.26	630.97
6/30/2011 9/1/2010	1,000.00	(231.96)	768.04	3,802.26	630.97
6/30/2011 3/1/2011	1,000.00	(201.30)	700.04	11,405.22	1,892.67
6/30/2011 Total	1,000.00	(231.96)	769.04	52,245.06	8,669.94
6/30/2012 9/1/2011	220,000.00	(51,030.12)	768.04	63,650.28	10,562.61
6/30/2012 3/1/2012	220,000.00	(31,030.12)	168,969.88	65,474.15	10,865.27
6/30/2012 Total	220,000.00	(51,030.12)	400,000,00	67,816.83	10,971.52
6/30/2013 9/1/2012	223,000.00	(51,725.98)	168,969.88	133,290.98	21,836.79
6/30/2013 3/1/2013	220,000.00	(31,723.90)	171,274.02	67,816.83	10,971.52
6/30/2013 Total	223,000.00	(E4 72E 00)	474 074 00	66,643.60	10,543.34
6/30/2014 9/1/2013	227,000.00	(51,725.98)	171,274.02	134,460.43	21,514.86
6/30/2014 3/1/2014	227,000.00	(52,653.80)	174,346.20	66,643.60	10,543.34
6/30/2014 Total	227,000.00	(E2 CE2 DO)	474 240 00	65,109.35	10,107.47
6/30/2015 9/1/2014		(52,653.80)	174,346.20	131,752.95	20,650.81
6/30/2015 3/1/2015	233,000.00	(54,045.53)	178,954.47	65,109.35	10,107.47
6/30/2015 Total	222 000 00	(E4 045 52)	470.054.47	63,185.59	9,660.08
6/30/2016 9/1/2015	233,000.00	(54,045.53)	178,954.47	128,294.94	19,767.55
6/30/2016 3/1/2016	239,000.00	(55,437.26)	183,562.74	63,185.59	9,660.08
6/30/2016 Total	220 000 00	(FF 427 00)	400 700 74	60,900.23	9,201.18
6/30/2017 9/1/2016	239,000.00	(55,437.26)	183,562.74	124,085.82	18,861.26
6/30/2017 3/1/2017	246,000.00	(57,060.95)	188,939.05	60,900.23	9,201.18
6/30/2017 Total	246 000 00	(27 000 05)	400 000 00	58,340.11	8,728.83
	246,000.00	(57,060.95)	188,939.05	119,240.34	17,930.01
	254,000.00	(58,916.59)	195,083.41	58,340.11	8,728.83
	074 000 00	(50.040.50)		55,530.91	8,241.12
6/30/2018 Total 6/30/2019 9/1/2018	254,000.00	(58,916.59)	195,083.41	113,871.02	16,969.95
	262,000.00	(60,772.23)	201,227.77	55,530.91	8,241.12
6/30/2019 3/1/2019 6/30/2019 Total	000 000 00	(00 === 00)		52,512.49	7,738.05
	262,000.00	(60,772.23)	201,227.77	108,043.40	15,979.17
	271,000.00	(62,859.83)	208,140.17	52,512.49	7,738.05
6/30/2020 3/1/2020	074 000 00	(49,286.32	7,217.70
6/30/2020 Total 6/30/2021 9/1/2020	271,000.00	(62,859.83)	208,140.17	101,798.81	14,955.75
	281,000.00	(65,179.38)	215,820.62	49,286.32	7,217.70
6/30/2021 3/1/2021	004 000 00	/==		45,854.77	6,678.15
6/30/2021 Total	281,000.00	(65,179.38)	215,820.62	95,141.09	13,895.85
6/30/2022 9/1/2021 6/30/2022 3/1/2022	292,000.00	(67,730.88)	224,269.12	45,854.77	6,678.15
6/30/2022 3/1/2022 6/30/2022 Total	202 202 22	(07 700 00)		42,221.61	6,117.48
	292,000.00	(67,730.88)	224,269.12	88,076.38	12,795.63
	302,000.00	(70,050.43)	231,949.57	42,221.61	6,117.48
6/30/2023 3/1/2023 6/30/2023 Total	200 000 00	/== ===		38,406.04	5,537.60
	302,000.00	(70,050.43)	231,949.57	80,627.65	11,655.08
	314,000.00	(72,833.90)	241,166.10	38,406.04	5,537.60
6/30/2024 3/1/2024 6/30/2024 Total	244 000 00	(70.000.00)		34,366.51	4,934.69
6/30/2025 9/1/2024	314,000.00	(72,833.90)	241,166.10	72,772.55	10,472.29
	326,000.00	(75,617.36)	250,382.64	34,366.51	4,934.69
	220 000 00	(75.047.00)		30,110.01	4,308.73
6/30/2025 Total 6/30/2026 9/1/2025	326,000.00	(75,617.36)	250,382.64	64,476.52	9,243.42
	339,000.00	(78,632.77)	260,367.23	30,110.01	4,308.73
6/30/2026 3/1/2026 6/30/2026 Total	220 000 00	(70.000 ===)		25,631.69	3,657.81
	339,000.00	(78,632.77)	260,367.23	55,741.70	7,966.54
6/30/2027 9/1/2026 6/30/2027 3/1/2027	352,000.00	(81,648.19)	270,351.81	25,631.69	3,657.81
6/30/2027 3/1/2027 6/30/2027 Total	250 000 00	(04.040.40)		20,954.60	2,981.93
	352,000.00	(81,648.19)	270,351.81	46,586.29	6,639.74
	366,000.00	(84,895.56)	281,104.44	20,954.60	2,981.93
6/30/2028 3/1/2028 6/30/2028 Total	200 000 00	(0.4.00 = =0)		16,077.44	2,279.17
	366,000.00	(84,895.56)	281,104.44	37,032.04	5,261.10
	381,000.00	(88,374.89)	292,625.11	16,077.44	2,279.17
6/30/2029 3/1/2029 6/30/2029 Total	204 000 00	(00.07.4.00)		10,941.87	1,547.61
	381,000.00	(88,374.89)	292,625.11	27,019.31	3,826.78
6/30/2030 9/1/2029 6/30/2030 3/1/2030	396,000.00	(91,854.21)	304,145.79	10,941.87	1,547.61
	200 000 00	(04 05 : - ::		5,573.70	787.25
6/30/2030 Total	396,000.00	(91,854.21)	304,145.79	16,515.57	2,334.86
6/30/2031 9/1/2030	410,000.00	(95,101.59)	314,898.41	5,573.70	787.25
6/30/2031 Total	410,000.00	(95,101.59)	314,898.41	5,573.70	787.25
Grand Total	5,935,000.00	(1,376,653.41)	4,558,346.59	1,751,854.03	264,538.27
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Rhode Island Clean Water Finance Agency Drinking Water SRF - Direct Loan Bond and MMD Rates as of 10/20/2011

Loan Debt Service Pawtucket WSB - (A Revenue Pledge) - \$7,485,000 Drinking Water Direct Loan

		Loan	(1)	Fees @	Total Fees	Total Debt	Annual
Date	Principal	Rate	Interest	0.500%	& Interest	Service	Debt Service
11/04/11							
3/1/2012			43,601.00	7,747.35	51,348.35	51,348.35	
9/1/2012	288,000.00	1.12%	82,388.23	14,639.36	97,027.59	385,027.59	436,375.94
3/1/2013			102,467.83	18,207.25	120,675.08	120,675.08	
9/1/2013	293,000.00	1.12%	103,698.45	17,992.50	121,690.95	414,690.95	535,366.03
3/1/2014			102,057.65	17,260.00	119,317.65	119,317.65	
9/1/2014	297,000.00	1.29%	102,057.65	17,260.00	119,317.65	416,317.65	535,635.30
3/1/2015			100,142.00	16,517.50	116,659.50	116,659.50	
9/1/2015	303,000.00	1.36%	100,142.00	16,517.50	116,659.50	419,659.50	536,319.00
3/1/2016			98,081.60	15,760.00	113,841.60	113,841.60	
9/1/2016	308,000.00	1.68%	98,081.60	15,760.00	113,841.60	421,841.60	535,683.20
3/1/2017			95,494.40	14,990.00	110,484.40	110,484.40	
9/1/2017	315,000.00	1.96%	95,494.40	14,990.00	110,484.40	425,484.40	535,968.80
3/1/2018			92,407.40	14,202.50	106,609.90	106,609.90	
9/1/2018	323,000.00	2.22%	92,407.40	14,202.50	106,609.90	429,609.90	536,219.80
3/1/2019			88,822.10	13,395.00	102,217.10	102,217.10	
9/1/2019	332,000.00	2.47%	88,822.10	13,395.00	102,217.10	434,217.10	536,434.20
3/1/2020			84,721.90	12,565.00	97,286.90	97,286.90	
9/1/2020	341,000.00	2.68%	84,721.90	12,565.00	97,286.90	438,286.90	535,573.80
3/1/2021	•		80,152.50	11,712.50	91,865.00	91,865.00	
9/1/2021	352,000.00	2.80%	80,152.50	11,712.50	91,865.00	443,865.00	535,730.00
3/1/2022	,		75,224.50	10,832.50	86,057.00	86,057.00	
9/1/2022	364,000.00	3.01%	75,224.50	10,832.50	86,057.00	450,057.00	536,114.00
3/1/2023	,		69,746.30	9,922.50	79,668.80	79,668.80	
9/1/2023	377,000.00	3.17%	69,746.30	9,922.50	79,668.80	456,668.80	536,337.60
3/1/2024	ŕ		63,770.85	8,980.00	72,750.85	72,750.85	
9/1/2024	390,000.00	3.30%	63,770.85	8,980.00	72,750.85	462,750.85	535,501.70
3/1/2025	,		57,335.85	8,005.00	65,340.85	65,340.85	
9/1/2025	405,000.00	3.39%	57,335.85	8,005.00	65,340.85	470,340.85	535,681.70
3/1/2026	,		50,471.10	6,992.50	57,463.60	57,463.60	
9/1/2026	421,000.00	3.47%	50,471.10	6,992.50	57,463.60	478,463.60	535,927.20
3/1/2027	ŕ		43,166.75	5,940.00	49,106.75	49,106.75	
9/1/2027	438,000.00	3.54%	43,166.75	5,940.00	49,106.75	487,106.75	536,213.50
3/1/2028			35,414.15	4,845.00	40,259.15	40,259.15	
9/1/2028	455,000.00	3.58%	35,414.15	4,845.00	40,259.15	495,259.15	535,518.30
3/1/2029	,		27,269.65	3,707.50	30,977.15	30,977.15	
9/1/2029	474,000.00	3.64%	27,269.65	3,707.50	30,977.15	504,977.15	535,954.30
3/1/2030	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		18,642.85	2,522.50	21,165.35	21,165.35	ŕ
9/1/2030	494,000.00	3.68%	18,642.85	2,522.50	21,165.35	515,165.35	536,330.70
3/1/2031	,		9,553.25	1,287.50	10,840.75	10,840.75	, -
9/1/2031	515,000.00	3.71%	9,553.25	1,287.50	10,840.75	525,840.75	536,681.50
,, i, 2 001	515,000.00	5.7170	,,555.20	1,20,.00	20,0.0.75	020,0.0.70	220,002.00
	7,485,000.00		2,717,105.11	417,461.46	3,134,566.57	10,619,566.57	10,619,566.57
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⁽¹⁾ Interest during construction period is calculated based on the timing of expected draws and the overall weighted average loan rate of 2.814%.

Rhode Island Clean Water Finance Agency Safe Drinking Water Revolving Fund Revenue Bonds, Series 2012A Revised Numbers - June 11, 2012

Loan Debt Service

Pawtucket- \$1.955M DWSRF Agency Loan (A Rated, Revenue Pledge)

			(1)			Net		Total	Annual
		Loan	Green Principal	Net .	(2)	Fees @	Total Fees	Net Debt	Net Debt
Date	Principal	Rate	Forgiveness Loan	Principal	Interest	0.500%	& Interest	Service	Service & Fees
06/14/12									
9/1/2012	1,000.00	0.53%	(25.02)	974.98	920,99	187.74	1,108.73	2,083.71	2,083.71
3/1/2013					7,958.09	1,622.25	9,580,34	9,580.34	2,000.11
9/1/2013	77,000.00	0.53%	(1,926.31)	75,073.69	18,609.55	3,793.54	22,403.09	97,476.78	107,057.12
3/1/2014					23,174.75	4,575.11	27,749.86	27,749.86	·
9/1/2014	78,000.00	0.94%	(1,951.33)	76,048.67	23,174.75	4,575.11	27,749.86	103,798.53	131,548.39
3/1/2015					22,817.32	4,384.99	27,202.31	27,202.31	,-
9/1/2015	79,000.00	1.13%	(1,976.35)	77,023.65	22,817.32	4,384.99	27,202.31	104,225.96	131,428.27
3/1/2016					22,382.14	4,192.43	26,574.57	26,574.57	,
9/1/2016	81,000.00	1.31%	(2,026.38)	78,973.62	22,382.14	4,192.43	26,574.57	105,548.19	132,122.76
3/1/2017					21,864.86	3,994.99	25,859.85	25,859.85	,
9/1/2017	82,000.00	1.58%	(2,051.40)	79,948.60	21,864.86	3,994.99	25,859.85	105,808.45	131,668.30
3/1/2018					21,233.27	3,795,12	25,028.39	25,028.39	,
9/1/2018	84,000.00	1.81%	(2,101.43)	81,898.57	21,233.27	3,795.12	25,028.39	106,926.96	131,955.35
3/1/2019					20,492.09	3,590.37	24,082.46	24,082.46	,
9/1/2019	86,000.00	1.99%	(2,151.47)	83,848.53	20,492.09	3,590.37	24,082.46	107,930.99	132,013.45
3/1/2020					19,657.80	3,380.75	23,038.55	23,038.55	,
9/1/2020	88,000.00	2.18%	(2,201.50)	85,798.50	19,657.80	3,380.75	23,038,55	108,837.05	131,875.60
3/1/2021					18,722.60	3,166.26	21,888.86	21,888.86	,
9/1/2021	90,000.00	2.32%	(2,251.53)	87,748.47	18,722.60	3,166.26	21,888.86	109,637.33	131,526.19
3/1/2022					17,704.72	2,946.89	20,651.61	20,651.61	,
9/1/2022	93,000.00	2.46%	(2,326.59)	90,673.41	17,704.72	2,946.89	20,651.61	111,325.02	131,976.63
3/1/2023					16,589.44	2,720.20	19,309.64	19,309.64	•
9/1/2023	96,000.00	2.65%	(2,401.64)	93,598.36	16,589.44	2,720.20	19,309.64	112,908.00	132,217.64
3/1/2024					15,349.26	2,486.21	17,835.47	17,835.47	
9/1/2024	99,000.00	2.81%	(2,476.69)	96,523.31	15,349.26	2,486.21	17,835.47	114,358.78	132,194.25
3/1/2025					13,993.11	2,244.90	16,238,01	16,238.01	
9/1/2025	102,000.00	2.94%	(2,551.74)	99,448.26	13,993.11	2,244.90	16,238,01	115,686.27	131,924.28
3/1/2026					12,531.22	1,996.28	14,527.50	14,527.50	
9/1/2026	105,000.00	3.01%	(2,626.79)	102,373.21	12,531.22	1,996.28	14,527.50	116,900.71	131,428.21
3/1/2027					10,990.50	1,740.34	12,730.84	12,730.84	
9/1/2027	109,000.00	3.05%	(2,726.86)	106,273.14	10,990.50	1,740.34	12,730.84	119,003.98	131,734.82
3/1/2028					9,369.83	1,474.66	10,844.49	10,844.49	
9/1/2028	113,000.00	2.82%	(2,826.93)	110,173.07	9,369,83	1,474.66	10,844.49	121,017.56	131,862.05
3/1/2029					7,816.39	1,199.23	9,015.62	9,015.62	
9/1/2029	117,000.00	3.20%	(2,926.99)	114,073.01	7,816.39	1,199.23	9,015.62	123,088.63	132,104.25
3/1/2030					5,991.22	914.05	6,905.27	6,905.27	
9/1/2030	121,000.00	3.25%	(3,027.06)	117,972.94	5,991.22	914.05	6,905.27	124,878.21	131,783.48
3/1/2031					4,074.16	619.11	4,693.27	4,693.27	
9/1/2031	126,000.00	3.25%	(3,152.15)	122,847.85	4,074.16	619.11	4,693.27	127,541.12	132,234.39
3/1/2032					2,077.88	311.99	2,389.87	2,389.87	
9/1/2032	128,000.00	3.33%	(3,202.17)	124,797.83	2,077.88	311.99	2,389.87	127,187.70	129,577.57
	1,955,000.00		(48,908.33)	1,906,091.67	601,153.75	105,071.29	706,225.04	2,612,316.71	2,612,316.71

⁽¹⁾ Green Principal Forgiveness funds have been distributed to borrowers with loan proceeds used to fund Green Projects. See financing documents for details.

FINAL NUMBERS

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⁽²⁾ Interest during construction is calculated based on the timing of expected draws and the overall weighted average loan rate of 2.453%.

Rhode Island Clean Water Finance Agency Safe Drinking Water Revolving Fund Revenue Bonds, Series 2013A Final Numbers

Loan Debt Service
Pawtucket WSB- \$8.645M DWSRF Agency Loan (A Rated, Revenue Pledge)

		Loan	(1) Principal	Net	(2)	Net Fees @	Total Fees	Total Debt Service	Annual Debt Service
Date	Principal	Rate	Forgiveness	Principal	Interest	0.500%	& Interest	& Fees	& Fees
05/14/13									
9/1/2013	1,000.00	0.37%	(56.73)	943.27	8,379.78	1,885.33	10,265.11	11,208.38	11,208.38
3/1/2014	,		` ,		38,118.23	8,576.05	46,694.28	46,694.28	
9/1/2014	1,000.00	0.37%	(56,73)	943.27	57,900.06	13,026.67	70,926.73	71,870.00	118,564.28
3/1/2015	r		` '		86,978.20	19,568.82	106,547.02	106,547.02	
9/1/2015	349,000.00	0.58%	(19,800.30)	329,199.70	90,608.32	20,381.61	110,989.93	440,189.63	546,736.65
3/1/2016	,	*******	(,/	, ,	89,653,64	19,558.61	109.212.25	109,212,25	,
9/1/2016	352,000.00	0.73%	(19,970.50)	332,029.50	89,653.64	19,558.61	109,212.25	441,241.75	550,454.00
3/1/2017	,		()	•	88,441.73	18,728.54	107,170.27	107,170.27	
9/1/2017	357,000.00	0.91%	(20,254.17)	336,745.83	88,441.73	18,728.54	107,170.27	443,916.10	551,086.37
3/1/2018	337,000.00	0.5170	(20,25 (.17)	550,7 15.05	86,909.54	17,886.67	104,796.21	104,796.21	,
9/1/2018	362,000.00	1.18%	(20,537.84)	341,462.16	86,909.54	17,886.67	104,796.21	446,258.37	551,054.58
3/1/2019	302,000.00	1.1070	(20,557.04)	341,402.10	84,894.91	17,033.02	101,927.93	101,927.93	202,001120
9/1/2019	368,000.00	1.36%	(20,878.25)	347,121.75	84,894.91	17,033.02	101,927.93	449,049.68	550,977.61
3/1/2019	308,000.00	1.5070	(20,070.23)	547,121.75	82,534.48	16,165.21	98,699.69	98,699.69	220,277.02
9/1/2020	375,000.00	1.60%	(21,275.39)	353,724.61	82,534.48	16,165.21	98,699.69	452,424.30	551,123.99
3/1/2021	373,000.00	1.0070	(21,275.57)	333,724.01	79,704.68	15,280.90	94,985.58	94,985.58	551,125.77
9/1/2021	383,000.00	1.80%	(21,729.27)	361,270.73	79,704.68	15,280.90	94,985.58	456,256.31	551,241.89
3/1/2021	383,000.00	1.0070	(21,129.21)	301,270,73	76,453.24	14,377.73	90,830.97	90,830.97	331,241.07
9/1/2022	391,000.00	1.96%	(22,183.14)	368,816.86	76,453.24	14,377.73	90,830.97	459,647,83	550,478.80
3/1/2022	391,000,00	1,5070	(22,165,14)	508,810.80	72,838.83	13,455.68	86,294.51	86,294.51	330,+76.60
9/1/2023	401,000.00	2.11%	(22,750.48)	378,249.52	72,838.83	13,455.68	86,294.51	464,544.03	550,838,54
3/1/2023	401,000.00	2,1170	(22,730.40)	370,247.32	68,848.30	12,510.06	81,358.36	81,358,36	550,656.51
9/1/2024	411,000.00	2.28%	(23,317.83)	387,682.17	68,848.30	12,510.06	81,358.36	469,040.53	550,398.89
3/1/2024	411,000.00	2.2070	(23,317,63)	367,062,17	64,428.72	11,540.85	75,969.57	75,969.57	330,370.07
9/1/2025	423,000.00	2.47%	(23,998.64)	399,001.36	64,428.72	11,540.85	75,969.57	474,970.93	550,940.50
3/1/2026	423,000.00	4.4770	(23,576,04)	377,001.30	59,501.05	10,543.35	70,044.40	70,044.40	330,540.30
9/1/2026	435,000.00	2.62%	(24,679.45)	410,320.55	59,501.05	10,543.35	70,044.40	480,364.95	550,409.35
3/1/2020	455,000.00	2.0270	(24,079.43)	410,520.55	54,125.85	9,517.55	63,643.40	63,643.40	330,407.33
9/1/2027	449,000.00	2.74%	(25,473.73)	423,526.27	54,125.85	9,517.55	63,643.40	487,169.67	550,813.07
3/1/2027	449,000.00	2.7470	(25,475.75)	423,320.27	48,323.54	8,458.73	56,782.27	56,782.27	330,013.07
9/1/2028	464,000.00	2.83%	(26,324.75)	437,675,25	48,323.54	8,458.73	56,782.27	494,457.52	551,239.79
3/1/2029	404,000.00	2.0370	(20,324.73)	437,073.23	42,130.44	7,364.55	49,494.99	49,494.99	331,237.17
9/1/2029	479,000.00	2.92%	(27,175.77)	451,824.23	42,130.44	7,364.55	49,494.99	501,319.22	550,814.21
3/1/2029	479,000.00	2.9270	(27,173.77)	431,624.23	35,533.81	6,234.99	41,768.80	41,768.80	330,814.21
9/1/2030	495,000.00	2.71%	(20.002.52)	466,916.48	35,533.81	6,234.99	41,768.80	508,685.28	550,454.08
	493,000.00	2.7170	(28,083.52)	400,910.40	29,207.09	5,067.69	34,274.78	34,274.78	330,434.08
3/1/2031	611.000.00	2.000/	(20,001,27)	402 000 72	29,207.09	5,067.69	34,274.78	516,283.51	550,558.29
9/1/2031	511,000.00	2.89%	(28,991.27)	482,008.73	•	*	•		330,336.29
3/1/2032	620,000,00	2.028/	(20.012.40)	400 007 52	22,242.06	3,862.67	26,104.73	26,104.73	551 106 00
9/1/2032	529,000.00	2.92%	(30,012.48)	498,987.52	22,242.06	3,862.67	26,104.73	525,092.25	551,196.98
3/1/2033	547,000,00	2.000/	(21.022.70)	E1E 0(/ 20	14,956.84	2,615.20	17,572.04	17,572.04	551 110 70
9/1/2033	547,000.00	2.89%	(31,033.70)	515,966.30	14,956.84	2,615.20	17,572.04	533,538.34	551,110.38
3/1/2034	663 000 00	2 020/	(21 004 21 4)	520 115 27	7,501.13	1,325.29	8,826.42	8,826.42	\$4m mco 10
9/1/2034	562,000.00	2.83%	(31,884.74)	530,115,26	7,501.13	1,325.29	8,826.42	538,941.68	547,768.10
	8,645,000.00		(490,468.68)	8,154,531.32	2,498,444.35	486,493.06	2,984,937.41	11,139,468.73	11,139,468.73

⁽¹⁾ Includes \$219,659 and \$270,810 of Principal Forgiveness funds from the 2012 and 2011 Federal Cap Grants, respectively.

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⁽²⁾ Interest during construction is calculated based on the timing of expected draws and the overall weighted average loan rate of 2.2222%.

REpiggery 120/3000

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	,	-	:		ولئ		બ્(- 1			" "		3	.0	だ <u>.</u>		1545	1	5 0	1 027 B
	n Basin 🗸	7000	0.40	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	6/18
\$60,000	1989 Water Sedimentation Basin	Purpose 2	256.53	563.32	563.32	501.40	501.40	437.07	437.07	370.75	370.75	301.64	301.64	230.12	230.12	156.21	156.21	79.50	79.50	5.536.55
	•		₹ 60.₽91.7	· · · · · · · · · · · · · · · · · · ·	3,686.09	ı	3,828.77	1 -	3,947.68	•	4,114.15		4,256.84		4,399.52	•	4,565.99	1	4,732.46	35 695 59 ¢
5870	(35%)	4	л			:				:										v
	a) a) ed		T-78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	1.78%	4.78%	1.78%	1.78%	7
\$225,000	1987 Recreation - Open Space	Purpose 1	961.99	2,112.48	2,112.48	1,880 %	1,8%0.26	2, 639.04	1,639.04	1,390.34	1,390.34	131.15	1,10,15	862.24	862.97	585.80	585.80	298.14	298.14	של נישל טל
>	ر 1987 Recr		8,115.33 \$		18,822.82	,	14,35,90	ERRE 1	14,803.80	,	15,428.06	1	15,964/13	- '	x 6/498.21	,	17,122.47	1	17,746.72	44 070 464
878			'S								:			_				1	1	7
,	s Debt Service	Interest	\$ 53,935.93	118,440.00	118,440.00	105,420.00	105,420.00	91,896.00	91,896.00	77,952.00	77,952.00	63,420.00	63,420.00	48,384.00	48,384.00	32,844.00	32,844.00	16,716.00	16,715.00	4 4 4 4 6 4 6 4 6 6 6 6 6 6 6 6 6 6 6 6
\$7,505,000	Refunding Bonds Debt Service	Principal	7/1/2010 \$ 455,000.00	ŧ	775,000.00	1	805,000.00		830,000.00		865,000.00		895,000.00	1	925,000.00		960,000,00	1	995,000.00	
	Date		7/1/2010	1/1/2011	7/1/2011	1/1/2012	7/1/2012	1/1/2013	7/1/2013	1/1/2014	7/1/2014	1/1/2015	7/1/2015	1/1/2016	7/1/2016	1/1/2017	7/1/2017	1/1/2018	8102/1//	
				-		÷				٠.				Ç		<u>(</u>		1	-	

Close out Bond 7/1/1998 For 12/615,000. Open this Bond

7/11/2010 Refunding Bond 7,505,000.00

CITY OF PAWTUCKET, RHODE ISLAND
\$11,780,000 General Obligation Bonds
Due: July 1, 2002 - 2021 water & upply Board
Chapter 359/1989 Section Entertails

DEBT SERVICE SCHEDULE

Date	Principal	Coupon	Interest	Total P+I	FISCAL TOTAL
7/01/2001	*	-	•	-	-
7/01/2002	11,200.00	6.000%	10,179.40	21,379.40	-
1/01/2003	- -	•	4,753.70	4,753.70	•
6/30/2003					26,133.10
7/01/2003	11,200.00	5.750%	4,753.70	15,953.70	And the first of the second se
1/01/2004	_	-	4,431.70	4,431.70	-
6/30/2004	-	•	•	_	20,385.40
7/01/2004	11,200.00	5.000%	4,431.70	15,631.70	and the control of the state of the control of the state
↑ 5 1/01/2005	-	-	4,151.70	4,151.70	-
6/30/2005			w nonether wife	ALL AND SUPPLIES AND TO ADDRESS.	19,783.40
770172005	11,200.00	4.000%	4,151.70	15,351.70	
1) (p 1/01/2006	•	-	3,927.70	3,927.70	-
6/30/2006	and the formation of the same course	4	.	-	19,279.40
7/01/2006	11,200.00	4.000%	3,927.70	15,127.70	and the second service of the second
/) // 1/01/2007		-	3,703.70	3,703.70	•
6/30/2007	-	-	-	-	18,831.40
7/01/2007	11,200.00	4.125%	3,703.70	14,903.70	The first of the state of the s
1/01/2008	-	•	3,472.70	3,472.70	-
6/30/2008		-	- `	•	18,376.40
7/01/2008	11,200.00	4.125%	3,472.70	14,672.70	ne interesse de la la maintaine de la constitue de la constitu
1/01/2009	~	-	3,241.70	3,241.70	-
6/30/2009			•	-	17,914.40
7/01/2009	11,200.00	4.000%	3,241.70	14,441.70	and the same with the Burnish they be supply to
1/01/2010	•	-	3,017.70	3,017.70	•
6/30/2010	-	-	-		17,459.40
7/01/2010	11,200.00	4.000%	3,017.70	14,217.70	15/5/5/84/10/ 4/ WINESAMES ARCHER ACCOUNT A 129 19/1/4/19/1/
1/01/2011	-	•	2,793.70	2,793.70	-
6/30/2011	•	•	· •	·	17,011.40
7/01/2011	11,200.00	4.150%	2,793.70	13,993.70	ACCOUNTS AND ACCOUNTS OF THE PARTY OF THE PA
1/01/2012	-	-	2,561.30	2,561.30	•
6/30/2012	-	•	-	•	16,555.00
7/01/2012	11,200.00	4.300%	2,561.30	13,761.30	The state of the s
5 1/01/2013	-	-	2,320.50	2,320.50	
6/30/2013		•		· -	16,081.80
7/01/2013	(11,200.00)	4.500%	2,320.50	13,520.50	
(1/01/2014)			2,068.50	2,068.50	•
6/30/2014			- · ·	-	15,589.00
7/01/2014	11,200.00	4.600%	2,068.50	13,268.50	THE RESERVE AND A SECURITY OF THE PERSON OF
1/01/2015	<u>-</u>	•	1,810.90	1,810.90	-
6/30/2015	-	and the state of the state of the same of	enter a tarrier also a successive		15,079.40
7/01/2015	11,200.00	4.700%	1,810.90	13,010.90	coursely server or a constitution and the house of
1/01/2016	· <u>-</u>	-	1,547.70	1,547.70	-
6/30/2016		-	•	-	14,558.60
7/01/2016	11,200.00	4.800%	1,547.70	12,747.70	CONTRACTOR SECTION ASSESSMENT OF THE PROPERTY
1/01/2017	, -		1,278.90	1,278.90	-
6/30/2017		-	-,	-,	14,026.60
7/01/2017	10,800.00	4.800%	1,278.90	12,078.90	Miles the second of the second

490

CITY OF PAWTUCKET, RHODE ISLAND \$11,780,000 General Obligation Bonds

780,000 General Obligation Bonds

Due: July 1, 2002 - 2021 water Lupply Board

Chapter 359/1989 Sedimentatio

DEBT SERVICE SCHEDULE

Date	Principal	Coupon	Interest	Total P+I	FISCAL TOTAL
1/01/2018	-	-	1,019.70	1,019.70	
6/30/2018	-	-	-	-	13,098.60
7/01/2018	10,300.00	4.900%	1,019.70	11,319.70	**
1/01/2019	*		767.35	767.35	
6/30/2019	Andricks was repost pools, the productive high decisions	the angular of the section and the section of the s	PARTY AND THE PA		12,087.05
7/01/2019	10,300.00	4.900%	767.35	11,067.35	**
⟨) 1/01/2020	-	-	515.00	515.00	-
6/30/2020	Market and the contraction of the reservoir	energy of the second se	والمستعلق والمعارض المستعرف المستعرب والمعارض المستعرب والمستعرب و		11,582.35
7/01/2020	10,300.00	5.000%	515.00	10,815.00	
// 1/01/2021	-	~	257.50	257.50	•
6/30/2021	engapapap, in the second of the second second second	طلحان سفحماته ومحمد بيين بالبط بعماسلة المرتب والاناء	Carrent de profesion de la residio de la	enance and constitution of the	11,072.50
7/01/2021	10,300.00	5.000%	257.50	10,557.50	
JO 6/30/2022	**	-	-	*	10,557.50
Total	220,000.00	~	105,462.70	325,462.70	-

YIELD STATISTICS

Bond Year Dollars Average Life Average Coupon	\$2,279.00 10.359 Years 4.6275867%
Net Interest Cost (NIC) True Interest Cost (TIC) Bond Yield for Arbitrage Purposes All Inclusive Cost (AIC)	4.6275867% 4.5963489% 4.5960551% 4.5963489%
IRS FORM 8038 Net Interest Cost	4.6275867% 10.359 Years

First Southwest Company Public Finance File = C:\MUNEXW\PAWTUC~1\July2001.sf-2001GO

LAND

Water Supply Board
TRANS : Distribution

CITY OF PAWTUCKET, RHODE ISLAND

\$11,780,000 General Obligation Bonds Due: July 1, 2002 - 2021 Chapter 108/1989

DEBT SERVICE SCHEDULE

	Date	Principal	Coupon	Interest	Total P+I	FISCAL TOTAL
	7/01/2001	÷	-	-	-	-
	7/01/2002	8,400.00	6.000%	7,634.50	16,034.50	•
1	1/01/2003	•	•	3,565.25	3,565.25	•
C. see.	6/30/2003			2	-	19,599.75
	7/01/2003	8,400.00	5.750%	3,565.25	11,965.25	
011	1/01/2004	•	-	3,323.75	3,323.75	-
	6/30/2004	-	-	-		15,289.00
	7/01/2004	8,400.00	5.000%	3,323.75	11,723.75	
)5	1/01/2005	*	-	3,113.75	3,113.75	-
	6/30/2005	and the second second second second second		-	-	14,837.50
	7/01/2005	8,400.00	4.000%	3,113.75	11,513.75	eta akuminingan kembangan terbagai di mengerat ing mengerat —
da	1/01/2006	•	-	2,945.75	2,945.75	4
r. i Gar	6/30/2006		-		-	14,459.50
-	7/01/2006	8,400.00	4.000%	2,945.75	11,345.75	on sampled agraphic security of the more products of the same field of the course of the pro- es
***	1/01/2007	-	-	2,777.75	2,777.75	-
•	6/30/2007		- .	-	•	14,123.50
	7/01/2007	8,400.00	4.125%	2,777.75	11,177.75	Manager 10 and 3. Secule - man
N Å	1/01/2008	•	-	2,604.50	2,604.50	•
)(6/30/2008	-	-		-	13,782.25
	7701/2008	8,400.00	4.125%	2,604.50	11,004.50	ATTICIPIE (CA. C.), II - BOOKS ING A STATION ENTRY BEING ASS.
Ç.	1/01/2009	· •	-	2,431.25	2,431.25	
> "	6/30/2009	-	. •.	•	-	13,435.75
	7/01/2009	8,400.00	4.000%	2,431.25	10,831.25	and which is the second of the
)** <u>*</u>	1/01/2010	-	-	2,263.25	2,263.25	-
	6/30/2010	•	-	•	_	13,094.50
	7/01/2010	8,400.00	4.000%	2,263.25	10,663.25	-
	1/01/2011		-	2,095.25	2,095.25	-
1	6/30/2011	-		and the second second	-	12,758.50
	7/01/2011	8,400.00	4.150%	2,095.25	10,495.25	امند در در د
`	1/01/2012	-	•	1,920.95	1,920.95	~
9-	6/30/2012	-	•	-	-	12,416.20
var - 11	7/01/2012	8,400.00	4.300%	1,920.95	10,320.95	randi Oligan, piripen, ganga salam tari di Pila ka da da da da gang kecamanggan ngapi mamung —
3	1/01/2013	•	-	1,740.35	1,740.35	, -
)	6/30/2013		meta	g de seme	-	12,061.30
	7/01/2013	8,400.00	4.500%	1,740.35	10,140.35	er selfen kommen forgen er syndre er greger i kommen er kommen forgen forgen forgen forgen for blev beste for bet de forgen for for beste forgen for beste forgen for beste for
U	1/01/2014	Augustine	-	1,551.35	1,551.35	· •
' '	6/30/2014	<u>.</u>	M	· · · · · · · · · · · · · · · · · · ·	er zekwanya muhanyan mandalahin kapazaka (i	11.691.70
	7/01/2014	8,400.00	4.600%	1,551.35	9,951.35	
5	1/01/2015	-	-	1,358.15	1,358.15	· <u>-</u>
	6/30/2015				- Commission of the Commission	11,309.50
ا . ومر بدخه · -	7/01/2015	8,400.00	4.700%	1,358.15	9,758.15	
10	1/01/2016	-		1,160.75	1,160.75	-
W .	6/30/2016		-	man and a second a	Marian I among a marian and a mar	10,918.90
ما المام	7/01/2016	8,400.00	4.800%	1,160.75	9,560.75	
7	1/01/2017	•	_	959.15	959.15	•
ŧ	6/30/2017			A STATE OF THE STA	-	10,519.90
	7/01/2017	8,100.00	4.800%	959.15	9,059.15	w

CITY OF PAWTUCKET, RHODE ISLAND \$11,780,000 General Obligation Bonds Due: July 1, 2002 - 2021

Chapter 108/1989 water Luppley Board TRANS & Distr.

DEBT SERVICE SCHEDULE

	Date	Principal	Coupon	Interest	Total P+I	FISCAL TOTAL
1\$	1/01/2018		u	764.75	764.75	·
(0	6/30/2018	and the second s		4		9,823.90
******	7/01/2018	7,800.00	4.900%	764.75	8,564.75	7
19	1/01/2019	-	-	573.65	573.65	•
1 1	6/30/2019	-			e e	9,138.40
1000000000	7/01/2019	7,700.00	4.900%	573.65	8,273.65	pd .
00	1/01/2020	-	-	385.00	385.00	44
80	6/30/2020	-	-	~	14	8,658.65
	7/01/2020	7,700.00	5.000%	385.00	8,085.00	54
01	1/01/2021	-	-	192.50	192.50	
Soul (6/30/2021	- Professor Professor	<u>.</u>	-		8,277.50
~ <u>~</u> ~	7701/2021	7,700.00	5.000%	192.50	7,892.50	-
50	6/30/2022	93		ex	, , , , , , , , , , , , , , , , , , ,	7,892.50
	Total	165,000.00	-	79,088.70	244,088.70	-

YIELD STATISTICS

Bond Year Dollars	\$1,709.10
Average Life	10.358 Years
Average Coupon	4.6275057%
Net Interest Cost (NIC)	4.6275057%
True Interest Cost (TIC)	4.5962835%
Bond Yield for Arbitrage Purposes	4.5960551%
All Inclusive Cost (AIC)	4.5962835%
IRS FORM 8038	
Net Interest Cost	4.6275057%
Weighted Average Maturity	10.358 Years

First Southwest Company

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Public Finance

Item 2.9 (i) Rate Year Municipal Tax Expense Calculation

Municipal Property Taxes for the Test Year and 3 prior fiscal years

Municipalities and Fire Districts		Test Year FY14		FY13		FY12	FY11
Town of Cumberland	<u></u>		<u> </u>		<u> </u>		
Town of Cumberialia	\$	725,242.67	\$	736,326.10	\$	728,800.73	\$ 560,575.13
Valley Falls Fire District	\$	58,222.30	\$	58,494.19	\$	59,912.41	\$ 54,790.21
North Cumberland Fire District	\$	25,613.64	\$	28,294.75	\$	28,294.75	\$ 33,684.17
Town of Lincoln	\$	83,280.65	\$	79,947.46	\$	79,947.46	\$ 79,947.28
Saylesville Fire District	\$	6,761.70	\$	6,137.38	\$	6,280.22	\$ 5,810.67
Town of North Attleboro	\$	13,424.03	\$	12,957.63	\$	12,488.04	\$ 12,010.97
Town of Attleboro	\$	5,100.98	\$	4,767.78	\$	4,625.67	\$ 4,687.74
Town of Wrentham	\$	4,182.40	\$	4,111.84	\$	4,138.44	\$ 4,030.86
Cumberland Hill Fire District	\$	-	\$	20.00	\$	40.00	\$ 20.00
Total Annual Property Tax Expense	\$	921,828.37	\$	931,057.13	\$	924,527.72	\$ 755,557.03

2.9(j) Employee Information

Official Roster per City of Pawtucket Personnel Division

Total authorized positions	54
Unfunded positions	1
Part time positions	1
Full time positions	52

PWSB Organization Chart attached to the Annual Report as required per page 45.

	Number of employees				
	Beginning of	End	Paid		
	year	of year	Overtime		
Test Year FY14	46	45	105,233		
1st prior year	49	46	119,261		
2nd prior year	48	49	70,034		
Rate year	47	47	101,141		

See Employee Roster/Headcount on pages 1 and 2 of Schedule RB-02.

PAWTUCKET WATER SUI	PPLY BOARD						. , , . , , , ,
Item 2.9 (k) Summary of		nsactions		,			
Billings to the City							
binings to the city				Color Bills II	Account Balance	Account Palance	Current Palance
			UNT#	Sales Billed in		Account Balance	Current Balance
AFFILIATED ENTITY NAME	LOCATION	Cust ID	Land ID	the Test Year	as of 7/1/2013	as of 6/30/2014	as of 1/30/2015
CITY OF PAWTUCKET	375 Cottage St	13877	30400	\$1,151.23	\$0.00	\$0.00	\$61.7
CITY OF PAWTUCKET	401 Daggett Ave	18587	245610	\$367.79	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	395 Daggett Avenue	18587	245620	\$3,228.90	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	260 Armistice Blvd	22509	249480	\$213.12	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	250 Armistice Blvd	22509	249480	\$1,569.54	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	250 Armistice Blvd	22509	249490	\$797.73	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET CITY OF PAWTUCKET	Blackstone Ave 60 South Bend St	23821	242410	\$2,595.60	\$0.00	\$0.00	\$46.3
CITY OF PAWTUCKET	2 Columbus Ave	25159 25673	78890 251840	\$4,745.18 \$2,143.85	-\$205.36 \$0.00	\$0.00	\$46.3
CITY OF PAWTUCKET	1 Columbus Ave	25673	251870	\$2,143.83	\$0.00	\$0.00 \$0.00	\$181.8 \$12.7
CITY OF PAWTUCKET	1 Columbus Ave	25673	251940	\$3,325.62	\$0.00	\$0.00	\$12.7
CITY OF PAWTUCKET	Slater Park	28303	245900	\$617.41	\$0.00	\$0.00	\$92.0
CITY OF PAWTUCKET	Slater Park	28303	245930	\$151.20	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	Slater Park	28305	245920	\$727.07	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	Slater Park	28307	245890	\$8,291.66	\$0.00	\$0.00	\$53.6
CITY OF PAWTUCKET	Slater Park	28307	245940	\$1,339.73	\$0.00	\$0.00	\$107.8
CITY OF PAWTUCKET	449 Newport Ave	28451	245780	\$3,243.68	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	Slater Park	28451	246990	\$1,519.72	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	Slater Park	28451	247040	\$155.63	\$4.31	\$0.00	\$25.3
CITY OF PAWTUCKET	Slater Park	28563	247150	\$156.89	\$91.55	\$0.00	\$201.6
CITY OF PAWTUCKET	Slater Park	28563	249370	\$6,752.22	\$1,603.38	\$0.00	\$0.0
CITY OF PAWTUCKET	Slater Park	28563	249380	\$8,795.52	\$2,205.74	\$0.00	\$0.0
CITY OF PAWTUCKET	Slater Park	28563	252600	\$250.85	\$41.59	\$0.00	\$0.0
CITY OF PAWTUCKET	Slater Park	28563	252610	\$1,572.08	\$394.71	\$0.00	\$20.5
CITY OF PAWTUCKET	Slater Park	28569	247160	\$615.52	\$0.00	\$0.00	\$20.5
CITY OF PAWTUCKET	32 Monticello Place	29475	237470	\$723.69	\$0.00	\$0.00	\$46.3
CITY OF PAWTUCKET	32 Monticello Place	29475	244930	\$25,059.44	\$0.00	\$0.00	\$46.3
CITY OF PAWTUCKET	1 Moeller Place	30323	251710	\$3,083.58	\$0.00	\$0.00	\$46.3
CITY OF PAWTUCKET	474 Prospect St	30821	111670	\$13,122.98	\$0.00	\$0.00	\$66.9
CITY OF PAWTUCKET	Pawtucket Library	33183	124300	\$1,991.11	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	City Hall	33215	124480	\$8,853.79	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	497 Weeden St	34613	132450	\$547.33	\$0.00	\$0.00	\$0.0
CITY OF PAWTUCKET	Senior Center	38997	158250	\$1,135.12	\$348.43	\$0.00	\$383.4
CITY OF PAWTUCKET	265 Smithfield Ave	41309	245580	\$1,511.36	· · · · · · · · · · · · · · · · · · ·	\$0.00	\$0.0
CITY OF PAWTUCKET	265 Smithfield Ave	41309	252580	\$4,173.37		\$0.00	\$0.0
CITY OF PAWTUCKET	486 Pleasant Street	44009	247760	\$3,393.99		\$0.00	\$51.9
PAWTUCKET SCHOOL DEPT	CURTIS	2513	7440	\$3,919.15		\$0.00	\$315.0
PAWTUCKET SCHOOL DEPT	WINTERS	11483	26000	\$6,235.92		\$0.00	\$305.8
PAWTUCKET SCHOOL DEPT	CURVIN/MCCABE	13843	30300	\$3,854.23		\$0.00	\$268.7
PAWTUCKET SCHOOL DEPT	POTTER	19381	52710	\$6,195.85		\$0.00	\$507.9
PAWTUCKET SCHOOL DEPT PAWTUCKET SCHOOL DEPT	GOFF	21833	64020	\$3,901.91		\$0.00	
PAWTUCKET SCHOOL DEPT	TOLMAN TOLMAN	23819	71410 243250	\$11,401.54 \$1,625.32		\$0.00 \$0.00	\$2,715.6
PAWTUCKET SCHOOL DEPT	LITTLE	25161	243230	\$3,706.52		\$0.00	\$194.6 \$268.7
PAWTUCKET SCHOOL DEPT	JENKS	25613	81740	\$9,722.83		\$0.00	
PAWTUCKET SCHOOL DEPT	FALLON	29365	102400	\$9,722.83	· · · · · · · · · · · · · · · · · · ·	\$0.00	\$537.5 \$211.3
PAWTUCKET SCHOOL DEPT	SLATER	34569	132360	\$435.12		\$0.00	\$211.3
PAWTUCKET SCHOOL DEPT	CUNNINGHAM	34571	226660	\$3,669.41		\$0.00	\$30.8
PAWTUCKET SCHOOL DEPT	SLATER	34573	248310	\$3,569.64		\$0.00	\$307.5
PAWTUCKET SCHOOL DEPT	ADMIN BLDG	39179	235670	\$3,765.08	 	\$0.00	\$294.7
PAWTUCKET SCHOOL DEPT	BALDWIN	40233	164950	\$4,597.95		\$0.00	\$305.8
PAWTUCKET SCHOOL DEPT	GREENE	41303	171200	\$6,816.41		\$0.00	\$413.5
PAWTUCKET SCHOOL DEPT	SHEA	43967	188200	\$6,719.24		\$0.00	\$491.2
PAWTUCKET SCHOOL DEPT	VARIEUR	44081	188780	\$3,770.29		\$0.00	\$278.0
D.111							
Billings from the City	Α			617F 700 40	40.00	40.55	ـــــــ
City or Pawtucket	Administrative support			\$275,788.12	\$0.00	\$0.00	\$0.0

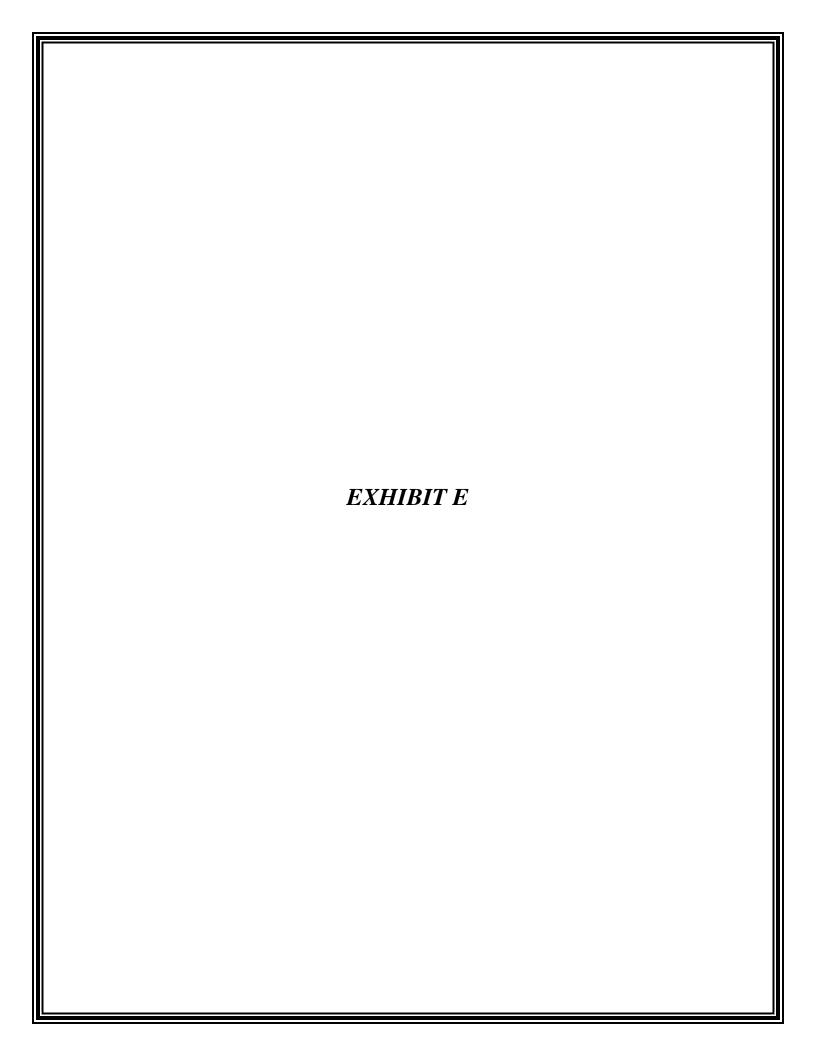
PWSB

Item 2.9 (n) (1) Unaccounted for Water (HCF)

<u>FY</u>	HCF	(%)
2014	418,780	10.27%
2013	160,694	4.31%
2012	108,424	2.91%
2011	190,422	4.33%
2010	114,545	2.68%

Item 2.9 (n) (3) Utilities Own Use of Water (HCF) (last 5 years)

<u>FY</u> 2014	HCF 40,441
2013	92,167
2012	110,030
2011	81,467
2010	127,202



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD APPLICATION TO CHANGE RATE SCHEDULES

DOCKET NO.

DOCUMENTATION REQUIRED BY R.I.G.L. § 39-3-12.1 STATUS OF PHYSICAL PLANT

The Pawtucket Water Supply Board (PWSB) serves approximately 98,120 customers in a retail service area which includes the Cities of Pawtucket, Central Falls, and the Valley Falls section of Cumberland, Rhode Island. The PWSB is responsible for the operation and maintenance of the public water works infrastructure within the retail service area.

The PWSB supplies water on a wholesale basis to the Town of Cumberland. The PWSB can supply water to six neighboring municipal water systems through emergency connections including the Town of Cumberland, Town of Lincoln, City of East Providence, and the Providence Water Supply Board in Rhode Island and the Towns of Seekonk and Attleboro in Massachusetts.

The water resources of the PWSB consist of both surface and groundwater within the Abbot Run watershed, which is a tributary of the Blackstone River. The watershed is comprised of approximately 28 square miles and lies within the Town of Cumberland in Rhode Island, and the towns of Wrentham, Franklin, Plainville, Attleboro, and North Attleboro in Massachusetts. Currently, the PWSB owns about 12% of the land in the Abbot Run watershed.

There are four surface water impoundments within the watershed along the Abbot Run water shed. From source to terminus, these impoundments are the Diamond Hill Reservoir, Arnold Mills Reservoir, Robin Hollow Pond, and the Happy Hollow Pond. In addition to the surface water sources, the PWSB also owns and operates eight wells within the watershed.

A raw water pump station located on the shores of Happy Hollow Pond is used to pump raw water from the Happy Hollow pond to the water treatment facility approximately 1 mile to the south. The raw water station consists of a submerged intake system, three raw water pumps, chemical addition, and an air stripping system to remove radon from the PWSB groundwater sources. The water is pumped from the station to the treatment facility via two 36" raw water pipelines. Raw water can be dosed with potassium permanganate to oxidize iron and manganese prior to reaching the treatment plant.

The PWSB water treatment plant is located at 87 Branch St. in Pawtucket and was designed to replace the old treatment plant located at 120 Mill St. in Cumberland which had been in operation since the 1930's. The treatment facility is operated by United Water as part of a 20 year design, build, operate contract that was signed in 2004.

The water treatment plant was put into service on March 19, 2008 and utilizes up flow clarification and deep bed carbon filtration as the primary method of treatment. The treatment process includes chemical addition, chlorination, and ultra violet disinfection. The design flow of the treatment facility is 25 MGD and is expandable to 30 MGD. The facility allows the PWSB to comply with current EPA water quality standards and provides a reliable, high quality potable water to our service customers. The treatment plant includes high service pumps which replaced the main pump station located at 85 Branch Street. The pumps at 85 Branch St. are maintained as a standby backup pumping system to the primary high service pumps at the treatment plant.

Emergency generators are provided at the raw water pump station and the water treatment plant to allow full production of up to 25 MGD during extended power outages. With diesel fuel deliveries at 48 hour intervals, the entire water treatment process could operate indefinitely on the auxiliary power systems.

Finished potable water leaves the treatment plant through a network of 12, 16, 20, 24, and 36 inch water transmission mains. These transmission mains convey the treated water to all reaches of the service territory. A network of smaller diameter distribution pipes then carry the water to the service customers, who receive water through service connections. There is approximately 284 miles of transmission and distribution system piping in the PWSB system. The transmission and distribution system also includes 1,920 fire hydrants and 4,937 line valves.

The PWSB maintains three water storage facilities located within the distribution system. This includes a five million gallon pre-stressed concrete tank that was constructed in 2007 adjacent to the water treatment plant. This water tank provides the PWSB with operational flexibility for clear well storage capacity in combination with the high service pumps at the water treatment plant.

Two of the water storage facilities are located at the western end of the distribution system in Lincoln. This includes a ten (10) million gallon steel tank and a three (3) million gallon steel tank located at Stump Hill in Lincoln. The ten million gallon steel tank was constructed in 1996 to replace the original "open air" 22 million gallon storage reservoir. The three million gallon tank which is located adjacent to the ten million gallon tank and provides additional redundant storage in the event one tank needs to be removed from service for maintenance. Both tanks are connected to the distribution system through two 24 inch water lines.

There are approximately 22,875 customer service connections within the PWSB service territory which include residential, commercial, industrial and government users. Each customer connection consists of a corporation, service line, curb stop, and water meter. The PWSB is responsible for the repair and replacement of the customer service line located in the public right of way, which is typically up to the curb stop. The PWSB owns all customer water meters which are two inches or less in size within the service territory.

The PWSB meters 100 percent of the customers within the service territory. A program was implemented in 2005 whereby all meters within the distribution system were replaced and fitted with a remote read meter interface unit (MIU). The MIU is a two way radio frequency (RF) read devise that permits the PWSB to quickly and accurately read a customer's meter. In 2008, following implementation of the meter replacement program the PWSB switched from a quarterly to monthly billing program for the entire service territory. This monthly billing program permits customers to budget for water usage on a regular basis, reduces water loss and accelerates the process of leak detection and prevention.

Water Supply Sources

Description / Name	Operational Status	Туре	Hydrological Characteristics
Diamond Hill Reservoir	Active	Surface Water Reservoir	DA: 7.42 sq. miles SA: 390 acres Vol: 3666 mg SE: 197.73 ft.
Arnold Mills Reservoir	Active	Surface Water Storage	DA: 10.4 sq. miles SA: 248 acres Vol: 1165 mg SE: 160.20 ft.
Rawson Pond	Active	Surface Water Storage	DA: 12.4 mg SE: 114.60 ft.
Howard Pond	Active	Surface Water Storage	Capacity is small and not used by the PWSB SE: 104.5 ft.
Robin Hollow Pond	Active	Surface Water Storage	DA: 8.23 sq. miles SA: 34 acres Vol: 87 mg SE: 64.74 ft.
Happy Hollow Pond	Active	Surface Water Storage	DA: 0.87 sq. miles SA: 22 acres Vol: 77 mg SE: 54.15feet
Well No. 1	Abandoned	Manganese & Trichloroethylene [Contaminated]	N/A
Well No. 2	Abandoned	Gravel-packed well	N/A
Well No. 2A	Active	Gravel packed well	208 gpm
Well No. 3	Active	Gravel-packed well	913 gpm
Well No. 4	Active	Gravel-packed well	680 gpm
Well No. 5	Active	Gravel-packed well	730 gpm
Well No. 6	Active	Gravel-packed well	652 gpm
Well No. 7	Active	Gravel-packed well	743 gpm
Well No. 8	Active	Gravel-packed well	652 gpm
Well No. 9	Active	Gravel-packed well	703 gpm
Well No. 10	Temporarily Inactive	Gravel-packed well	500 gpm
Well No. 11	Temporarily Inactive	Gravel-packed well	500 gpm
DA: Drainage Area	\/OL : \/okumo		

DA: Drainage Area SA: Surface Area

VOL: Volume SE: Spillway Elevation

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD APPLICATION TO CHANGE RATE SCHEDULES

DOCKET NO.

DOCUMENTATION REQUIRED BY R.I.G.L. § 39-3-12.1 MAINTENANCE POLICY

<u>Water Mains:</u> There are approximately 283 miles of transmission and distribution piping in the PWSB distribution system. A general description of the potable water system is provided in Attachment A. Prior to 1950, tar-coated Class C cast iron pipe (rated at 130 psi) was used in the distribution system. Unlined Class 250 cast iron pipe was used until about 1958, when the standard became cement mortar lined cast iron pipe. In the 1960's, the standard pipe material became cement mortar lined Class 52 ductile iron pipe which continues to be utilized to this day for all new and replacement water mains

Observations of the cement lined cast iron pipe in the PWSB system indicate that the pipe remains in excellent condition both internally and externally. This supports the life expectancy of 80 years that the new lined pipe has been given by the PWSB in the IFR report.

Observations of the unlined cast iron pipe in the PWSB system the pipe to be structurally sound (no loss in pipe wall thickness), even after 120 years following installation. The condition of the interior of this pipe, in contrast, has accumulated a significant amount of tuberculation. This accumulation has reduced the carrying capacity of the water lines, increased the amount of "rusty and dirty" water throughout the water system during disruptive system events, and can provide an environment for bacteria to reproduce.

This accumulation of tuberculation on the unlined cast iron pipe interior surfaces was a major factor in the determination that the useful life of unlined cast iron pipe in the PWSB water system was 80 years. However, it was determined that pipe rehabilitation through a cleaning and lining process in which the accumulated material is scraped from the pipe and a cement mortar lining is placed on the pipe wall interior extend the life expectancy of the pipe significantly.

Currently less than 5% of the total mains in the PWSB system are constructed of unlined cast iron pipes. The remainder are constructed of cast iron lined pipe, have been replaced with ductile iron lined pipe, or have been cleaned and lined.

Mile of Water Main in the PWSB System by Community

Community	Unlined (pre 1958 + not C&L)	Lined (C&L + Installed Lined	Total	
Pawtucket	12.25 miles	198.12 miles	210.37 miles	
Valley Falls in Cumberland	1.10 miles	38.21 miles	39.31 miles	
Central Falls	6.80 miles	24.24 miles	31.04 miles	
Lincoln / Attleboro	0.00 miles	1.74 miles	1.74 miles	
TOTAL	20.15 miles *	262.31 miles	282.46 miles	

^{*}Due to the future abandonment of redundant water mains, the actual length of water mains that require rehabilitation will be less than 20 miles and is in the range of 14 miles.

A study completed by Weston and Sampson Engineers in 1990 formulated a program for cleaning and lining the transmission lines (12" and larger) within the PWSB water system. The program was funded with a ten million dollar general obligation bond through the Pawtucket Buildings Authority (PBA). The program, based on the 1971 Pitometer study, delineated a number of projects to be accomplished in two phases. In total, these two phases rehabilitated approximately 118,000 feet, or about 23 miles, of water transmission lines.

The first phase of the pipeline rehabilitation projects began in 1991. A third phase of pipeline rehabilitation was completed in 1999 which included rehabilitation of all 12 inch and smaller transmission mains.

The total amount of transmission and distribution lines that were rehabilitated or replaced by the three phased PBA pipe line rehabilitation program was 65.7 miles. In addition, the PWSB funded a number of rehabilitation projects with a "pay as you go" infrastructure restricted account. In 2004, the PWSB turned to a new funding source to complete the system rehabilitation which included a low interest loan from the State of Rhode Island Drinking Water State Revolving Fund administered by the Rhode Island Clean Water Finance Agency.

The PWSB, in addition to the cleaning and lining process of water main rehabilitation, is also continuing to replace "turn of the century" unlined cast iron pipe with cement lined ductile iron pipe. The primary sizes of water lines included in these projects are 6 and 8 inch in diameter. The standard new replacement water main consists of 8" class 52 ductile iron pipe. It is anticipated that the current capital improvement project financing program will remain in place until the entire transmission and distribution system is rehabilitated by 2017.

<u>Hydrants:</u> In total there are 1920 fire hydrants within the PWSB service territory which includes Pawtucket, Central Falls and the Valley Falls section of Cumberland. Eighteen (18) of these hydrants are located within the abutting communities to the PWSB service territory including Attleboro, East Providence, North Providence and Providence.

The original water system fire hydrants were manufactured by the Fales and Jenks Company and were installed between 1877 and 1931. The Fales and Jenks hydrants have all been replaced with modern hydrant assemblies manufactured by the Mueller Company, with the last Fales and Jenks hydrant having been replaced in 1995. Hydrant assembly replacement included the hydrant tee, gate valve and line extension from hydrant to water main.

The Mueller hydrants are superior to and better constructed than the older Fales and Jenks models. A life expectancy of the Mueller hydrant has been estimated to be 90 years or greater. Since the oldest Mueller fire hydrants in the PWSB system were installed in 1950, making them 65 years old, no additional replacement is planned for the next twenty year periods except in the case when hydrants are located on a replacement / relining project street.

<u>Valves:</u> The line valves in the PWSB system were originally installed with the water mains on which they are located. Replacement or repair of system valves occurs when they are found to be inoperable and when the water main section in which they are located is replaced or rehabilitated. The valve replacement cost is included in the cost of the water main replacement or rehabilitation project.

<u>Customer Service Lines</u>: The PWSB owns the portion of the customer service line that lies within the public right of way, generally from the water main to a curb stop within the sidewalk area. The PWSB began using copper service lines in the distribution system in 1948. There is an ongoing program at the PWSB to replace all non-copper lines installed prior to 1948 since regulations precluding the use of lead service lines were promulgated.

Replacing lead line or iron services to copper is performed as part of the PWSB's ongoing water system distribution plan. As water mains are replaced or upgraded, the customer services are correspondingly upgraded, as required. In Pawtucket and the Valley Falls section of Cumberland, nearly all of the customer services have been upgraded.

In Central Falls where the PWSB has maintained ownership of the distribution system since 2008, there exist a greater number of services requiring replacement. Services that are not replaced as part of the water main rehabilitation contract will routinely be replaced by the PWSB as manpower permits as part of the annual maintenance activities.

<u>Customer Service Meters</u>: The PWSB owns, maintains and meters 100 percent of its customer service base and has approximately 22,875 residential, commercial, industrial and government customers service accounts. The PWSB also maintains a Meter Installation, Maintenance, and Replacement (MIMR) Plan that is funded through the Infrastructure Replacement Fund (IFR). Typically, meters are replaced on a 15 year basis however this is premised on available funding of the IFR account.

The PWSB also maintains an ongoing program of meter replacement which targets meters that have been in service for 10 years or longer. These "older" meters are routinely replaced by in-house staff on a daily basis (average of 6-8 per day) and will continue through the IFR program. The PWSB averages approximately 1,600 to 1,800 meter replacements per year.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD APPLICATION TO CHANGE RATE SCHEDULES

DOCKET NO.

DOCUMENTATION REQUIRED BY R.I.G.L. § 39-3-12.1 CHEMICALS USED IN WATER TREATMENT PROCESS

	<u>Chemical</u>	<u>Use</u>
1.	Polymer	Clarification aid
2.	Sodium Hydroxide	pH adjustment
3.	Hydrofluorosilic Acid	Dental aid (Fluoride)
4.	Sodium Hypochlorite	Disinfection (Chlorine)
5.	Phosphate Polymer	Corrosion control
6.	Lime	pH adjustment
7.	Potassium Permanganate	Oxidation agent
8.	Poly Aluminum Chloride	Coagulant aid
9.	Powder Activated Carbon	Taste and odor

The cost of these chemicals is included within the contract services fee that the PWSB makes to United Water under the terms and conditions of the Operations Contract Agreement.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS PUBLIC UTILITIES COMMISSION

IN RE: PAWTUCKET WATER SUPPLY BOARD APPLICATION TO CHANGE RATE SCHEDULES

DOCKET NO.

DOCUMENTATION REQUIRED BY R.I.G.L. § 39-3-12.1 POLICY RELATED TO THE FUTURE EXPANSION AND RENOVATION OF THE PHYSICAL PLANT

It is the policy of the Pawtucket Water Supply Board to assure that the water system will continue to provide quality service to all of its customers. The PWSB is proactive in identifying areas in which the water supply, treatment and distribution system can be maintained and improved. Most significantly, PWSB's commitment to providing a safe, reliable, and adequate water supply to its customers for many years to come is the construction of a new water treatment facility.

The PWSB also maintains a Capital Improvement Plan to forecast and provide needed water system improvements. This Plan is a mechanism to plan, fund and implement improvements which includes critical water system infrastructure such as dams and impoundments, well pump stations, water main replacement and cleaning and lining projects as well as customer service and ongoing customer service meter replacement.

The most recent significant improvements to the water system include the construction of a 25 MGD water treatment plant, continuation of the upgrade of the water distribution system, reconstruction of the Robin Hollow Pond Dam and Spillway and construction of a new Transmission and Distribution Operations Center.

<u>Water Treatment Plant</u>: The water treatment facility was placed into operation in 2008 and utilizes deep bed carbon filters along with up-flow clarifiers and ultra violet disinfection to treat the raw water. A raw water pumping station which pumps the water from the Happy Hollow reservoir approximately 1 mile to the south to the water treatment facility was also put into operation at that time. The raw water pump station contains three pumps and various chemical feed systems as well as an air stripper to remove radon from the groundwater sources in the PWSB system. The project included the upgrade of the PWSB groundwater well pump system, construction of a new intake system, and a fine bubbler aeration system around the intake screens.

Also included in the project was the renovation of the 54" transmission main between the new treatment plant and the raw water booster pump station and the construction of a parallel 36" transmission main to the new water transmission to ensure system redundancy. The PWSB has also constructed a five million gallon storage tank adjacent to the water treatment plant to provide pressure equalization, treatment plant flexibility with the 1.4 MG clearwell and increase system storage to recommended levels.

<u>Robin Hollow Pond Dam Reconstruction</u>: This dam structure was completely rehabilitated in 2012 - 2013 and included replacing the existing spillway structure with a multiple-gated system capable of passing the flow associated with a 100 year storm event. This reconstruction was performed in advance of pending dam safety regulations which would require a significant hazard dam to pass a larger storm and likely in excess of the 100 year storm to the probable maximum flood (PMF).

In order to address the PMF, an overtopping protection system of the entire dam embankment was completed which includes armor stone riprap protection along the upstream slope; a system of articulated concrete blocks on the crest and downstream embankment of the dam; and an armor stone riprap system for the Dexter Street southern embankment. This reconstructed dam facility permits PWSB personnel greater flexibility in controlling both the upstream and downstream water levels in the reservoir complex during normal and potential emergency (drought or flood) conditions.

<u>Transmission and Distribution Facility Operations Center</u>: In 2013, the PWSB relocated its T&D Facility to a new facility which was constructed at 239 Grotto Avenue in Pawtucket. This new facility consists of 2-10,000 square foot building structures which significantly enhances operations, staging and storage for the PWSB field personal responsible for the day to day operations and maintenance of the transmission and distribution water system as well as the maintenance of the PWSB vehicle and construction equipment fleet.

<u>Transmission and Distribution System Improvements:</u> The PWSB is intent on completing its entire system wide transmission and distribution system upgrade by 2017. Currently less than 5% of the total mains (approximately 14 miles of the 283 total miles) in the PWSB system are constructed of unlined cast iron pipes. The remainder are constructed of cast iron lined pipe, have been replaced with ductile iron lined pipe, or have been cleaned and lined.

By 2017, all of the previously unlined cast iron mains will have either been replaced and/or lined with a cement mortar lining. This program will continue beyond 2017 in a reduced capacity whereby some of the more "aged" and undersized lined cast iron water mains will be upgraded with replacement ductile iron water mains.

<u>Ongoing Improvements</u>: Additional capital improvement projects will be implemented and the most significant of which include improvements to the dam and impoundments at the reservoirs; renovations to the distribution storage tanks and improvements to the well pump station structures.

In addition, please see the PWSB's Capital Plan Implementation Schedule attached to the testimony of James L. DeCelles, P.E.