

# *Schacht & McElroy*

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April 17, 2017

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


Re: Providence Water Supply Board  
Docket No. 4618

Dear Luly:

Enclosed for filing are an original and nine copies of Providence Water Supply Board's Objection to Bristol County Water Authority's Motion for Relief from Order.

If you have any questions, please feel free to call.

Very truly yours,



Michael R. McElroy

MRMc:tmg  
cc: Service List

STATE OF RHODE ISLAND  
PUBLIC UTILITIES COMMISSION

IN RE: PROVIDENCE WATER SUPPLY BOARD

:

DOCKET No. 4618

**PROVIDENCE WATER SUPPLY BOARD'S OBJECTION TO BRISTOL COUNTY  
WATER AUTHORITY'S MOTION FOR RELIEF FROM ORDER**

**INTRODUCTION**

Inaccurately claiming that this Commission issued an "Order at its February 10, 2017 Open Meeting . . ." (Motion, at 1), Intervenor Bristol County Water Authority ("BCWA") has filed a Motion for Relief from this non-existent Order.<sup>1</sup> Providence Water Supply Board ("Providence Water") objects to this Motion and urges the Commission to reject it for the following reasons:

1. No Order was issued at the February 10, 2017 Open Meeting and accordingly, no Order exists from which BCWA can seek relief.

2. BCWA's Motion is simply a rehash of arguments BCWA previously presented to the Commission, which this Commission unanimously rejected.

3. Contrary to BCWA's allegations, the share of the costs allocated to wholesale customers in this docket is smaller than the wholesale allocations approved by this Commission in both Docket No. 3832 and Docket No. 4406.

4. This Commission's decision was correct when, as stated in the February 10, 2017 minutes:

The PUC unanimously agreed that cost allocation issues raised by the intervenors will be reviewed in Providence Water's next rate filing through a new cost of service study from scratch. **Vote 3-0.** (Emphasis in original).

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<sup>1</sup> For some unknown reason, BCWA waited for approximately two months after the Open Meeting and after the new rates went into effect to file this Motion.

## ARGUMENT

### **I. BCWA cannot seek relief under Rule 1.28.**

BCWA has filed a “Motion for Relief from Order” and has done so “pursuant to Rule 1.28” of the Commission’s Rules. However, relief cannot be sought from an Order that does not exist. BCWA incorrectly claims on page 1 of its Motion that the Commission issued an “Order at its February 10, 2017 Open Meeting . . .”, but no such Order exists. Rule 1.28(a) requires a written Order to exist in order to seek relief from that Order. Accordingly, the Motion should be denied for this reason alone.

If BCWA is arguing that an oral Open Meeting decision can constitute an “Order,” this is contrary to Commission Rule 1.27 entitled “COMMISSION DECISIONS AND ORDERS.” Under Rule 1.27(a):

Written Orders; Calculation of Time. The Commission will issue its orders in writing in every proceeding. The Commission may in its discretion make an oral decision at the bench or at an open meeting prior to the issuance of its written order. The timeliness of applications for rehearing and notices of appeal shall be calculated from the date the Commission issues its written order.

Therefore, the Commission Rules make it clear that all Commission Orders must be “in writing in every proceeding.” An oral decision from the bench or at an Open Meeting does not constitute an Order.

However, even if an Order existed, Rule 1.28 would not allow relief to BCWA. Rule 1.28(a) applies only to “clerical mistakes” and BCWA has made no allegation of a clerical mistake.

Rule 1.28(b) applies to “mistake, inadvertence, excusable neglect, newly discovered evidence, fraud, other.” BCWA has sought relief under Rule 1.28(b)(6), which allows for relief from an Order for “any other reason justifying relief” from the operation of the Order. (Motion, at 2).

This “any other reason justifying relief” language in Rule 1.28 is the same as the language in Superior Court Rule 60(b), which deals with “Relief from Judgment or Order.” The Supreme Court ruled in *Santos v. Laikos*, 139 A.3d 394, 399 (RI 2016) that this “any other reason justifying relief” language is not a “catchall” and circumstances must be “extraordinary” to obtain relief:

Furthermore, we are satisfied that the hearing justice did not abuse his discretion in denying plaintiff’s motion to vacate on the basis of “[a]ny other reason justifying relief” under Rule 60(b)(6). . . . Indeed, we have said that Rule 60(b)(6) is “not intended to constitute a ‘catchall’ and \* \* \* that ‘circumstances must be extraordinary to justify relief.’” *Allen ex rel. Allen v. South County Hospital*, 945 A.2d 289, 297 (R.I. 2008) (quoting *Bailey*, 788 A.2d at 483).

As shown below, BCWA has set forth no reasons (extraordinary or otherwise) for relief that it did not previously argue to this Commission. This Commission unanimously rejected those arguments at its Open Meeting and there is no reason for the Commission to reconsider its previous decision.

**II. BCWA is improperly attempting to re-argue the allocation of the costs associated with the Central Operations Facility and is simply asking the Commission to change its mind.**

BCWA is asking this Commission to change its mind regarding the allocation of the costs of the Central Operations Facility (“COF”) to wholesale customers. It makes the same arguments in its Motion for Relief from Order as it previously made before this Commission at the hearings, and as it made in writing in BCWA’s post-hearing “Statement of Position” filed with this Commission on February 6, 2017, prior to the Open Meeting.

With regard to the allocation of costs related to the COF, BCWA made the following written arguments in its February 6, 2017 “Statement of Position” that was filed with this Commission:

## **7. COF COST ALLOCATIONS**

- In Docket 4571 the parties agreed that the costs for the COF should be allocated based on the specific functions performed at the facility considering factors such as square footage and number of employees for function such as administration, customer service, billing, metering, etc. Harold Smith's [sic] acknowledged this in his Surrebuttal testimony in this Docket (See H. Smith Rebuttal, pp. 4-5)
- Providence made absolutely no attempt to perform this allocation, yet it seeks to assign over 21% of the COF costs (\$724,104/year (with PILOT) and \$649,579/year (without PILOT)) to the wholesale customers. Since Providence does not plan on filing a full rate filing for approximately five years, the wholesale customers may end up paying over \$3.6 million, or 12% of the total costs, before a proper allocation is determined. There is simply no evidence in the record to support this allocation, and it runs contrary to accepted ratemaking principals [sic]. Thus, this allocation should be denied. (at 4-5).

This Commission unanimously rejected these arguments, and ruled that a new cost of service study must be performed for Providence Water's next rate filing.

No new arguments have been presented by BCWA in the Motion for Relief from Order. For example, on page 2 of its Motion, BCWA states the first reason it believes the Commission should grant relief: "No evidence exists in the Docket 4618 record to justify the allocation of COF costs to the wholesale customers." This is exactly the same argument made by BCWA at the hearings and in its previous written Statement of Position where it said: "There is simply no evidence in the record to support this allocation . . . ." (Statement, at 5).

Similarly, in its Motion, BCWA argues that "the BCWA, and other wholesale customers, will pay these unsupported COF costs for three to five years before Providence files another general rate filing." (Motion, at 2). This is the exact same argument made in the previous Statement of Position where BCWA argued: "Since Providence does not plan on filing a full rate filing for approximately five years, the wholesale customers may end up paying over \$3.6 million, or 12% of the total costs, before a proper allocation is determined." (Statement, at 5).

In its Motion for Relief from Order, BCWA also argued that “In fact, Providence made these allocations without *any* attempt to employ the functional use allocation methodology . . .” (Motion, at 5, emphasis in original). This is the identical argument made in BCWA’s previous Statement of Position where it stated “Providence made absolutely no attempt to perform this allocation, yet it seeks to assign over 21% of the COF costs . . . to the wholesale customers.” (Statement, at 5).

In short, BCWA’s Motion for Relief from Order is simply a rehash of the same arguments previously made by BCWA on this issue. The Motion is an improper attempt to get a second bite at the apple. BCWA is asking the Commission to change its mind based on arguments which were previously presented to and rejected by the Commission. To grant this Motion would set a bad precedent. Parties would begin to endlessly seek to re-litigate issues that have been argued and decided by the Commission. It is not in the best interests of ratepayers to have to pay legal fees to re-litigate issues that have already been fully argued and decided, nor is it an efficient use of the Commission’s limited time.

### **III. BCWA’s allegations as set forth in its Motion are incorrect.**

BCWA argues that Providence Water changed the cost allocation to wholesalers “from 0 to 21.63%.” (Motion, at 6). Moreover, BCWA has argued that the parties “agreed” upon a functional use methodology of allocation in Docket 4571. Both of these allegations are untrue.

BCWA is contending that none of the costs associated with the COF should be allocated to the wholesale class, claiming that was the “default” position established in Docket 4571. This is wrong. In Docket 4571, the only cost that was allocated solely to retail was the debt service on the loan to purchase the COF. The COF O&M costs presented in Providence Water’s response to

RR-3 (attached to BCWA's Motion) were allocated to the wholesale customers, and this has been the case since at least Docket 3832. In fact, the share of these costs allocated to the wholesale class in Docket 4618 (21.50%) is **smaller** than the percentages that were previously allocated to the wholesale class in Docket 3832 (27.26%) and Docket 4406 (21.82%). (See attached Exhibit 1). This Commission can take administrative notice of Docket Nos. 3832 and 4406. See Rule 1.22(c).

As Mr. Smith testified, at the time the filing for Docket 4618 was prepared, Providence Water did not have the information necessary to implement a functional allocation methodology that was discussed (but, contrary to BCWA's assertion, was **never** agreed to) during Docket 4571.

The bottom line is that the wholesale customers receive benefits from the COF. It would be impossible to provide service to them without some kind of building to house the utility's administrative staff, engineering staff, a lab, and garage facilities. Therefore, the wholesale class must pay their fair share.

### **CONCLUSION**



Requiring a new cost allocation study to be filed in Providence Water's next rate case makes good sense. Therefore, for the reasons stated, and upon the authorities cited, we respectfully submit that BCWA's Motion for Relief from Order should be denied.<sup>2</sup>

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<sup>2</sup> If the Commission denies BCWA's Motion, BCWA will still have the right to file a petition for a statutory writ of certiorari with the Rhode Island Supreme Court to review the issue of the allocation of the COF costs to wholesale customers. Pursuant to R.I.G.L. § 39-5-1, such a petition can be filed within seven days of the issuance of the Commission's Report and Order.

Respectfully submitted,  
PROVIDENCE WATER SUPPLY BOARD  
By its attorney

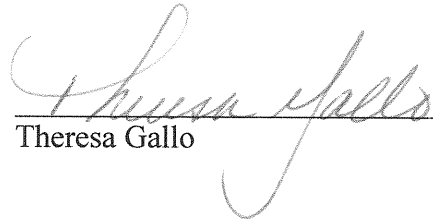
Date: April 17, 2017

  
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[Leah@McElroyLawOffice.com](mailto:Leah@McElroyLawOffice.com)



**CERTIFICATE OF SERVICE**

I hereby certify that on the 17<sup>th</sup> day of April, 2017, I sent a copy of the foregoing to the service list.

  
\_\_\_\_\_  
Theresa Gallo

*PWSB/2016 Rate Case/Objection to BCWA Motion for Relief*

Expense Type	Acct #	Expense	Allocator	Docket 4618			Docket 3832			Docket 4406		
				% to Wholesale	\$ to Wholesale	Expense	% to Wholesale	Incl. above	\$ to Wholesale	% to Wholesale	Incl. above	\$ to Wholesale
National Grid - Electric	61580	\$ 273,376	Z	18.58%	\$ 50,804	\$ 120,375	21.82%	\$ 26,261	\$ 113,972	22.32%	\$ 25,433	
National Grid - Gas	61580	\$ 95,244	Z	18.58%	\$ 17,700	Incl. above	21.82%	\$ 42,739	\$ 539,883	22.32%	\$ 120,478	
Materials & Supplies	62080	\$ 43,200	Z	18.58%	\$ 8,028	\$ 195,909	21.82%	\$ 42,739	\$ 539,883	22.32%	\$ 120,478	
Maintenance-Contractual Services	63580	\$ 175,000	Y	17.15%	\$ 30,011	\$ 480,550	19.37%	\$ 93,097	\$ 1,028,748	19.99%	\$ 205,662	
Insurance Fund	65980	\$ 30,000	Y	17.15%	\$ 5,145	-	0.00%	\$ -	\$ 1,018,753	22.32%	\$ 227,340	
Telephone/Internet	67580	\$ 270,600	Z	18.58%	\$ 50,289	\$ 307,624	21.82%	\$ 67,111	\$ 288,495	22.32%	\$ 64,379	
Narragansett Bay Commission	67580	\$ 7,304	Z	18.58%	\$ 1,357	Incl. above	Incl. above	Incl. above	Incl. above	Incl. above	Incl. above	
Debt Service	NA	\$ 2,127,000	K1	22.86%	\$ 486,244	\$ 2,450,000	30.20%	\$ 739,790	\$ 2,450,000	22.19%	\$ 543,559	
Other Expenditures (PILOT)	NA	\$ 326,000	K2	22.86%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	
<b>Total</b>		<b>\$ 3,347,724</b>		<b>21.50%</b>	<b>\$ 649,579</b>	<b>\$ 3,554,458</b>	<b>27.26%</b>	<b>\$ 968,998</b>	<b>\$ 5,439,851</b>	<b>21.82%</b>	<b>\$ 1,186,851</b>	



# COMPLIANCE MODEL DOCKET 3832

HJS Exhibit 2 Update

## Allocation of Operating & Maintenance and City Services Expenses Rate Year Ending December 31, 2008

Allocation Factor	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection	Wholesale
<b>Customer Accounts</b>								
60170 Salaries + Wages - Emp	\$ 1,988,504	\$ -	\$ -	\$ -	\$ 984,252	\$ 984,252	\$ -	\$ -
60270 Payroll Clearing - Emp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60470 Employee Pension + Ben	\$ 1,188,622	\$ 1,188,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60570 Overhead Rate Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61670 Fuel for Power Purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62070 Material + Supplies	\$ 11,416	\$ -	\$ -	\$ -	\$ 5,708	\$ 5,708	\$ -	\$ -
63370 Contractual Services - Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63570 Contractual Services - Other	\$ 36,045	\$ -	\$ -	\$ -	\$ 18,022	\$ 18,022	\$ -	\$ -
65070 Transportation exp. - CAO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65870 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65970 Insurance Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67070 Bad Debt Expense - CAO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67570 Misc. Expenses	\$ 128,976	\$ -	\$ -	\$ -	\$ 64,488	\$ 64,488	\$ -	\$ -
<b>Total-Cust Accts Exp</b>	<b>\$ 3,313,563</b>	<b>\$ 1,188,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,072,471</b>	<b>\$ 1,072,471</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Administration</b>								
60180 Salaries + Wages - Emp	\$ 5,080,792	\$ 1,322,659	\$ 717,432	\$ 294,166	\$ 1,087,784	\$ 587,023	\$ 77,422	\$ 984,308
60380 Salaries + wages - Officers, Dir.	\$ 39,764	\$ 10,349	\$ 5,613	\$ 2,302	\$ 8,511	\$ 4,671	\$ 606	\$ 7,702
60460 Employee Pension + Ben	\$ 3,006,625	\$ 1,780,891	\$ 424,832	\$ 174,192	\$ -	\$ -	\$ 45,846	\$ 582,863
61580 Purchase Power	\$ 120,375	\$ 46,538	\$ 16,927	\$ 7,142	\$ 14,008	\$ 7,777	\$ 1,724	\$ 26,261
61680 Fuel for Power Purch	\$ 196,308	\$ 75,884	\$ 27,605	\$ 11,846	\$ 22,841	\$ 12,683	\$ 2,812	\$ 42,826
62080 Material + Supplies	\$ 195,909	\$ 75,740	\$ 27,649	\$ 11,823	\$ 22,794	\$ 12,658	\$ 2,808	\$ 42,739
63180 Contractual Services - Engineer	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
63280 Contract Services - Acctg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63380 Contractual Services - Legal	\$ 19,217	\$ 5,003	\$ 2,714	\$ 1,113	\$ 4,114	\$ 2,258	\$ 293	\$ 3,723
63480 Contractual Services - Mgt. Fees	\$ 150,000	\$ 39,049	\$ 21,181	\$ 8,685	\$ 32,115	\$ 17,626	\$ 2,286	\$ 29,060
63580 Contractual Services - Other	\$ 480,550	\$ 125,099	\$ 67,856	\$ 27,823	\$ 102,885	\$ 58,467	\$ 7,323	\$ 93,087
64180 Rental Bldg/Real Prop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64280 Rental of Equipment	\$ 10,261	\$ 3,987	\$ 1,443	\$ 609	\$ 1,194	\$ 663	\$ 147	\$ 2,239
65060 Transportation Exp.	\$ 111,382	\$ 43,061	\$ 15,883	\$ 6,608	\$ 12,959	\$ 7,196	\$ 1,595	\$ 24,299
65780 Ins. Gen. Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65880 Insurance - W/C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65980 Insurance Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66080 Advertising Expense	\$ 3,565	\$ 1,378	\$ 501	\$ 211	\$ 415	\$ 230	\$ 51	\$ 778
66680 Reg Com Exp - Amort of Rate Case	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66780 Regulatory Com Exp. -Other	\$ 296,587	\$ 150,038	\$ 54,574	\$ 23,024	\$ -	\$ -	\$ 4,248	\$ 64,703
67560 Misc. Expense	\$ 307,624	\$ 118,930	\$ 43,259	\$ 18,251	\$ 35,792	\$ 19,876	\$ 4,406	\$ 57,111
<b>Total-Admin/Gen Exp</b>	<b>\$ 10,020,950</b>	<b>\$ 3,798,597</b>	<b>\$ 1,427,149</b>	<b>\$ 587,393</b>	<b>\$ 1,345,410</b>	<b>\$ 739,130</b>	<b>\$ 151,567</b>	<b>\$ 1,971,706</b>

2681/3

2181/3

2181/3

Allocation of Capital Costs  
Rate Year Ending December 31, 2008

Allocation Factor	Adjusted Test Year	Rate Year Adjustments	Proforma Rate Year	Base	Maximum Day	Maximum Hour	Meters	Billing & Collection	Fire Protection	Wholesale
Capital Fund Cash	\$ 2,450,000	\$ -	\$ 2,450,000	\$ 853,511	\$ 286,017	\$ 71,805	\$ 372,054	\$ -	\$ 127,024	\$ 739,790
Debt Service CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Western Cranson Fund	\$ 62,069	\$ -	\$ 62,069	\$ 28,932	\$ 19,282	\$ 13,854	\$ -	\$ -	\$ -	\$ -
Infrastructure Replacement	\$ 12,500,000	\$ 1,400,000	\$ 13,900,000	\$ 6,837,787	\$ 2,291,384	\$ 573,652	\$ -	\$ -	\$ -	\$ 4,197,177
Debt Service IFR Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102" Valve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alternative Source of Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Replacement	\$ 400,000	\$ 600,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Equipment Replacement	\$ 600,000	\$ -	\$ 600,000	\$ 209,023	\$ 70,045	\$ 17,536	\$ 91,115	\$ -	\$ 31,108	\$ 181,173
Total Capital Expenditures	\$ 16,012,069	\$ 2,000,000	\$ 18,012,069	\$ 7,929,253	\$ 2,866,727	\$ 676,847	\$ 1,453,169	\$ -	\$ 158,132	\$ 5,118,141

# SETTLEMENT MODEL DOCKET 4406

Schedule JDM-11 Settlement  
O&M Cost Allocation

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

TITLE	Allocation Factor	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protected Wholesale	
62070 Material + Supplies	D	2,883	\$	-	\$	1,291	\$	-	-
63370 Contractual Services - Legal	D	-	\$	-	\$	-	\$	-	-
63570 Contractual Services - Other	D	11,495	\$	-	\$	5,747	\$	-	-
65070 Transportation Exp. - CAO	D	1,060	\$	-	\$	530	\$	-	-
65870 Insurance - Other	D	-	\$	-	\$	-	\$	-	-
65970 Insurance Other	D	-	\$	-	\$	-	\$	-	-
67070 Bad Debt Expense - CAO	D	203,297	\$	-	\$	101,648	\$	-	-
67570 Misc. Expenses	D	-	\$	-	\$	-	\$	-	-
<b>Total Customer Accounts</b>	<b>Check</b>	<b>2,948,186</b>	<b>\$</b>	<b>790,001</b>	<b>\$</b>	<b>1,079,093</b>	<b>\$</b>	<b>1,079,093</b>	<b>\$</b>
<b>Administrative and General</b>									
60180 Salaries + Wages - Emp	Y	5,562,671	\$	1,369,361	\$	612,736	\$	224,423	\$
60280 Payroll Clearing - Emp	Y	-	\$	-	\$	-	\$	-	\$
60380 Salaries + wages - Officers, Dir.	YY	-	\$	-	\$	-	\$	-	\$
60480 Employee Pension + Ben	YY	5,041,534	\$	1,241,091	\$	555,332	\$	203,398	\$
60580 Overhead Rate Applied	Z	-	\$	-	\$	-	\$	-	\$
61580 Purchase Power	Z	113,972	\$	40,795	\$	7,724	\$	3,927	\$
61680 Fuel for Power Purch	Z	-	\$	-	\$	-	\$	-	\$
62080 Material + Supplies	Z	539,883	\$	193,247	\$	36,589	\$	18,601	\$
63180 Contractual Services - Engineer	Y	47,387	\$	11,866	\$	5,220	\$	1,912	\$
63280 Contract Services - Acctg	Y	-	\$	-	\$	-	\$	-	\$
63380 Contractual Services - Legal	Y	53,228	\$	13,103	\$	5,863	\$	2,147	\$
63480 Contractual Services - Mt. Fees	Y	-	\$	-	\$	-	\$	-	\$
63580 Contractual Services - Other	Y	1,028,748	\$	253,250	\$	113,318	\$	41,504	\$
64180 Rental Bldg/Real Prop	Z	-	\$	-	\$	-	\$	-	\$
64280 Rental of Equipment	Z	-	\$	-	\$	-	\$	-	\$
65080 Transportation Exp.	Z	6,690	\$	2,395	\$	453	\$	230	\$
65780 Ins. Gen. Liability	Y	-	\$	-	\$	-	\$	-	\$
65880 Insurance - W/C	Y	-	\$	-	\$	-	\$	-	\$
65980 Insurance Other	Y	-	\$	-	\$	-	\$	-	\$
66080 Advertising Expense	Z	-	\$	-	\$	-	\$	-	\$
66680 Reg Com Exp - Amort of Rate Case	Com Z	-	\$	-	\$	-	\$	-	\$
66780 Regulatory Com Exp. - Other	Com Z	370,066	\$	186,043	\$	-	\$	12,750	\$
67560 Misc. Expenses	Z	288,495	\$	103,265	\$	19,552	\$	9,940	\$
<b>Total Administration + General</b>	<b>Check</b>	<b>13,052,674</b>	<b>\$</b>	<b>3,414,236</b>	<b>\$</b>	<b>1,356,788</b>	<b>\$</b>	<b>518,832</b>	<b>\$</b>
<b>Total Operation &amp; Maintenance</b>	<b>Check</b>	<b>28,974,912</b>	<b>\$</b>	<b>8,113,487</b>	<b>\$</b>	<b>2,435,881</b>	<b>\$</b>	<b>1,067,406</b>	<b>\$</b>
<b>857 Insurance Fund</b>									
65840 Insurance W/C - WTM	YY	-	\$	-	\$	-	\$	-	\$
65970 Insurance W/C - CAO	YY	-	\$	-	\$	-	\$	-	\$
62080 Materials + Supplies - A&GO	Z	18,428	\$	6,596	\$	1,249	\$	635	\$
63180 Contractual Services-Engineer	Y	-	\$	-	\$	-	\$	-	\$
63380 Contract Services - Legal A&GO	Com Z	-	\$	-	\$	-	\$	-	\$
63580 Contract Services - Other A&GO	Com Y	-	\$	-	\$	-	\$	-	\$
Injuries and Damages	YY	64,346	\$	37,861	\$	-	\$	2,596	\$
65780 Ins. Gen. Liability	Com Z	-	\$	-	\$	-	\$	-	\$
65980 Insurance-Other A&GO	Z	1,018,753	\$	364,655	\$	69,044	\$	35,099	\$
65980 Insurance - W/C	YY	693,532	\$	408,056	\$	-	\$	27,980	\$
67070 Bad Debt Expense-CAO	Com Z	-	\$	-	\$	-	\$	-	\$
67580 Misc. Expense	Z	7,466	\$	2,880	\$	507	\$	258	\$
Funding Requirement	Com Z	-	\$	-	\$	-	\$	-	\$

EXHIBIT

1

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**Schedule JDM-12 Settlement  
Capital Cost Allocation**

**Allocation of Capital Costs**  
**the Year Ending December 31, 2014**

**EXHIBIT**  
**1**  
**Page 5**

**Docket No. 4618 - Providence Water Supply Board – General Rate Filing  
Service List updated 10/17/16**

<b>Parties</b>	<b>E-mail</b>	<b>Phone</b>
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