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September 28, 2016

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

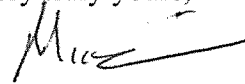
Re: Providence Water Supply Board
Proposed Rate Filing – Docket No. 4618

Dear Luly:

Enclosed for filing is the original of an email I sent yesterday to the service list, together with a second corrected model.

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

Very truly yours,



Michael R. McElroy

MRMc:tmg
cc: Service List



Mike McElroy <mcelroymik@gmail.com>

Second corrected Providence Water rate model Docket 4618

1 message

Michael McElroy <Michael@mcelroylawoffice.com>

Tue, Sep 27, 2016 at 11:25 AM

To: jmarvel@cityofeastprov.com, Marybali@aol.com, rsmithla@aol.com, scoutu@cityofeastprov.com, "Al.mancini@dpuc.ri.gov" <Al.mancini@dpuc.ri.gov>, "chris woodcock(new)" <Woodcock@w-a.com>, cindy wilson <Cynthia.WilsonFrias@puc.ri.gov>, d macrae <Dmacrae@riag.ri.gov>, Dawn Bisdorf <dawn.bisdorf@gmail.com>, Gregg Giasson <ggiasson@provwater.com>, harold smith <hsmith@raftelis.com>, j mierzwa <Jmierzwa@exeterassociates.com>, "JMunoz@riag.ri.gov" <Jmunoz@riag.ri.gov>, "joe keough (new)" <jkeoughjr@keoughsweeney.com>, John Bell <John.Bell@dpuc.ri.gov>, John Spirito <John.Spirito@dpuc.ri.gov>, "Ken.burke@wrb.ri.gov" <ken.burke@wrb.ri.gov>, Leah Donaldson <leahatmcelroylaw@gmail.com>, Leo Wold <lwold@riag.ri.gov>, Luly Massaro <Luly.massaro@puc.ri.gov>, mary deignan-white <mdeignan-white@provwater.com>, "maryann@rubroc.com" <maryann@rubroc.com>, Nancy Parrillo <nancyp@provwater.com>, Peter Pallozzi <PETERP@provwater.com>, "peter@rubroc.com" <peter@rubroc.com>, "rdisanto@eastsmithfieldwater.com" <rdisanto@eastsmithfieldwater.com>, Ricky Caruolo <rcaruolo@provwater.com>, sharon colbyCamara <Sharon.ColbyCamara@puc.ri.gov>, Steve Scialabba <steve.scialabba@dpuc.ri.gov>, Thomas Massaro <thomasm@provwater.com>, "tim brown (2009)" <tbrown@kentcountywater.org>, Tim Chapman <tchapman@cityofeastprov.com>, Tina Miller <tmlarkinassociates@gmail.com>

Bcc: Ricky Caruolo <rcaruolo@provwater.com>, peter pallozzi <ppallozzi@provwater.com>, mary deignan-white <mdeignan-white@provwater.com>, Nancy Parrillo <NParrillo@provwater.com>, Thomas Massaro <TMassaro@provwater.com>, Collin Drat <cdrat@raftelis.com>, harold smith <hsmith@raftelis.com>

To the service list:

As you know, I represent Providence Water in this docket.

Harold Smith, of Raftelis Financial Consultants, Inc. (RFC) has identified some additional errors in the rate model. The purpose of this email is to distribute a second revised model in which these errors have been corrected.

We apologize for the errors.

Michael R. McElroy | Managing Partner | **Schacht & McElroy**
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Copy of Providence Water Supply Board COSA Model 9-22-16.xlsx
483K

Providence Water
Rate Year Ending December 31, 2017
Test Year Ended June 30, 2015

Normalized Test-Year and Rate Year

Schedule HJS-1	Cost of Service Summary
Schedule HJS-2	Adjusted Test Year Revenue Under Existing Rates
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Schedule HJS-1
Cost of Service Summary
Rate Year Ending December 31, 2017

<u>Revenue</u>	Adjusted Test Year	Combined Adjustments	Pro-Forma Old Rates	Additional Revenue Generated	Pro-Forma New Rates
Service Charge	\$ 7,367,470	\$ 236,052	\$ 7,603,522	\$ 32,933	\$ 7,636,456
East Smithfield Debt Surcharge	-	-	-	85,217	85,217
Retail Sales	38,173,132	1,031,751	39,204,882	6,788,522	45,993,404
Wholesale Sales	17,732,706	(1,230,624)	16,502,082	716,498	17,218,580
Private Fire Protection	2,576,961	-	2,576,961	386,544	2,963,505
Retail FPSC	1,252,391	-	1,252,391	187,859	1,440,250
Public Fire Protection	1,124,390	-	1,124,390	168,602	1,292,992
Miscellaneous Revenue	1,083,232	6,250	1,089,482	-	1,089,482
Other	-	-	-	-	-
TOTAL REVENUE	\$ 69,310,282	\$ 43,429	\$ 69,353,711	\$ 8,366,176	\$ 77,719,886
Total Rate Revenues	\$ 68,227,050	\$ 37,179	\$ 68,264,229	\$	\$ 76,630,404
<u>Expenses</u>					
Operations					
Operations and Maintenance	\$ 30,843,233	\$ 2,910,650	\$ 33,753,883	\$	\$ 33,753,883
Insurance	1,802,547	670,690	2,473,237		2,473,237
Chemical & Sludge	4,500,000	(1,500,000)	3,000,000		3,000,000
City Service	839,167	118,233	957,400		957,400
Property Taxes	6,540,728	416,455	6,957,183		6,957,183
Payment in Lieu of Taxes	-	326,000	326,000		326,000
Capital Reimbursement	(2,143,087)	-	(2,143,087)		(2,143,087)
Net Operations	\$42,382,588	\$2,942,028	\$45,324,616	\$	\$45,324,616
Capital					
Capital Fund	\$ 2,127,000	\$ -	\$ 2,127,000	\$	\$ 2,127,000
Western Cranson	62,069	-	62,069		62,069
Infrastructure Replacement Fund	24,000,000	3,600,000	27,600,000		27,600,000
Cash-Funded AMR/Meter Repl. Fund	1,000,000	(500,000)	500,000		500,000
Equipment Replacement Fund	600,000	-	600,000		600,000
Revenue Reserve Fund (Restricted)	335,611	40,010	375,621		375,621
Capital	\$28,124,680	\$3,140,010	\$31,264,690		\$31,264,690
TOTAL EXPENSES	\$70,507,268	\$6,082,037.87	\$76,589,306		\$76,589,306
Operating Reserve (Unrestricted)	\$1,046,032		\$1,126,863		\$1,126,863
Total Revenue Requirements Including Reserve Funding	\$71,553,300		\$77,716,169		\$77,716,169
Revenues Over (Under) Expenses	(\$2,243,018.47)		(\$8,362,458)		\$3,717.53
Total Increase to Break-Even			\$	8,366,176	12.06%
Rate Revenue Increase to Break-Even					12.25%

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

Schedule HJS-2

Adjusted Test Year Revenue Under Existing Rates

Rate Year Ending December 31, 2017

Adjusted Test Year Revenue Under Existing Rates

Rate Year Ending December 31, 2017

Retail Consumption Charges

Residential (HCF)	8,347,957	\$	3.044	\$	25,411,182
Commercial (HCF)	4,230,647		2.901		12,273,106
Industrial (HCF)	171,644		2.848		488,843
Total	12,750,248			\$	38,173,132

Wholesale Consumption Charges

Consumption (HCF)	13,694,224	\$	1.294904	\$	17,732,706
Gallons (Million)	10,243	\$	1,731.16	\$	17,732,706

Billing Unit	Units of Service	Current Rates	Service Charge Revenue
--------------	------------------	---------------	------------------------

Service Charges

5/8"	53,183	\$	7.89	\$	5,035,366
3/4"	10,839	\$	8.32	\$	1,082,166
1"	5,105	\$	9.58	\$	586,871
1.5"	1,497	\$	11.27	\$	202,454
2"	1,409	\$	15.91	\$	269,006
3"	87	\$	50.10	\$	52,304
4"	28	\$	62.77	\$	21,091
6"	89	\$	92.31	\$	98,587
8"	8	\$	126.08	\$	12,104
10"	4	\$	156.68	\$	7,521
12"	0	\$	187.28	\$	-
Total Monthly Service Charges	72,249			\$	7,367,470

Billing Unit	Units of Service (Providence Only)	Current Rates	Fire Protection Revenue
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Fire Protection Service Charge (Providence Only)

5/8"	25,513	\$	1.20	\$	367,387
3/4"	4,353	\$	1.80	\$	94,025
1"	2,008	\$	4.48	\$	107,950
1.5"	893	\$	11.95	\$	128,056
2"	851	\$	28.66	\$	292,676
3"	62	\$	77.62	\$	57,749
4"	19	\$	131.35	\$	29,948
6"	45	\$	268.67	\$	145,082
8"	3	\$	405.99	\$	14,616
10"	2	\$	620.93	\$	14,902
12"	-	\$	1,026.91	\$	-
Total Retail FPSC (Providence Only)	33,749			\$	1,252,391

Total Service Charge

\$ 8,619,861

Private Fire Service Charges

3/4"	3	\$	7.51	\$	270
1"	9	\$	8.88		959
1.5"	3	\$	10.93		393
2"	58	\$	16.21		11,282
4"	361	\$	69.28		300,121
6"	1,231	\$	112.95		1,668,497
8"	244	\$	171.07		500,893
10"	4	\$	238.31		11,439
12"	20	\$	319.69		76,726
16"	1	\$	531.68		6,380
Total	1,934			\$	2,576,961

Public Fire Service Charges

Hydrants (Excluding Providence)	2848	\$	394.80	\$	1,124,390
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Total Rate Revenues

\$ 68,227,049.72

Schedule HJS-3

Adjusted Test Year Revenue Under Existing Rates

Rate Year Ending December 31, 2017

Pro-forma Revenue Under Existing Rates

Rate Year Ending December 31, 2017

Retail Consumption Charges

Residential (HCF)	8,662,545	\$	3.044	\$	26,368,787
Commercial (HCF)	4,237,383		2.901		12,292,647
Industrial (HCF)	190,818		2.848		543,449
Total	13,090,745			\$	39,204,882

Wholesale Consumption Charges

Consumption (HCF)	12,743,865	\$	1.294904	\$	16,502,082
Gallons (Million)	9,532	\$	1,731.16	\$	16,502,082

Billing Unit	Units of Service	Current Rates	Service Charge Revenue
--------------	------------------	---------------	------------------------

Service Charges

5/8"	55,532	\$	7.89	\$	5,257,770
3/4"	10,843	\$	8.32	\$	1,082,565
1"	5,167	\$	9.58	\$	593,998
1.5"	1,511	\$	11.27	\$	204,348
2"	1,428	\$	15.91	\$	272,634
3"	88	\$	50.10	\$	52,906
4"	28	\$	62.77	\$	21,091
6"	89	\$	92.31	\$	98,587
8"	8	\$	126.08	\$	12,104
10"	4	\$	156.68	\$	7,521
12"	0	\$	187.28	\$	-
Total Monthly Service Charge	74,698			\$	7,603,522

Billing Unit	Units of Service (Providence Only)	Current Rates	Fire Protection Revenue
--------------	------------------------------------	---------------	-------------------------

Fire Protection Service Charge (Providence Only)

5/8"	25,513	\$	1.20	\$	367,387
3/4"	4,353	\$	1.80	\$	94,025
1"	2,008	\$	4.48	\$	107,950
1.5"	893	\$	11.95	\$	128,056
2"	851	\$	28.66	\$	292,676
3"	62	\$	77.62	\$	57,749
4"	19	\$	131.35	\$	29,948
6"	45	\$	268.67	\$	145,082
8"	3	\$	405.99	\$	14,616
10"	2	\$	620.93	\$	14,902
12"	-	\$	1,026.91	\$	-
Total Retail FPSC (Providence)	33,749			\$	1,252,391

Total Service Charge \$ 8,855,913

Private Fire Service Charges

3/4"	3	\$	7.51	\$	270
1"	9	\$	8.88		959
1.5"	3	\$	10.93		393
2"	58	\$	16.21		11,282
4"	361	\$	69.28		300,121
6"	1,231	\$	112.95		1,668,497
8"	244	\$	171.07		500,893
10"	4	\$	238.31		11,439
12"	20	\$	319.69		76,726
16"	1	\$	531.68		6,380
Total	1,934			\$	2,576,961

Public Fire Service Charges

Hydrants (Excluding Providence)	2848	\$	394.80	\$	1,124,390
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Total Rate Revenues \$ 68,264,228.70

Schedule HJS-4
Revenue Requirements
Rate Year Ending December 31, 2017

Account	Title	Allocation Factor	Pro-Forma Rate Year	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale
Operation and Maintenance											
Source of Supply											
60110	Salaries + Wages - Emp	A	\$ 733,743	\$ 406,622	-	\$ -	\$ -	\$ -	7,337	\$ -	319,783
60120	Salaries + Wages - Emp	A	432,189	239,508	-	-	-	-	4,322	-	188,359
60220	Payroll Cleaning	A	-	-	-	-	-	-	-	-	-
60410	Employee Pension + Ben	A	350,620	194,305	-	-	-	-	3,506	-	152,809
60420	Employee Pension + Ben	A	324,230	179,713	-	-	-	-	3,243	-	141,334
61510	Purchase Power	A	-	-	-	-	-	-	-	-	-
61610	Fuel for Power Purch	A	-	-	-	-	-	-	-	-	-
62010	Material + Supplies	A	15,289	8,473	-	-	-	-	153	-	6,663
62020	Material + Supplies	A	80,461	44,590	-	-	-	-	805	-	35,067
63110	Contractual Services - Engineer	A	-	-	-	-	-	-	-	-	-
63120	Contractual Services - Engineer	A	-	-	-	-	-	-	-	-	-
63310	Contract Services - Legal	A	-	-	-	-	-	-	-	-	-
63420	Contractual Services - Mgt. Fees	A	-	-	-	-	-	-	-	-	-
63510	Contractual Services - Other	A	60,854	33,724	-	-	-	-	609	-	26,522
63520	Contractual Services - Other	A	51,580	28,584	-	-	-	-	516	-	22,480
64210	Rental of Equipment	A	-	-	-	-	-	-	-	-	-
64220	Rental of Equipment	A	-	-	-	-	-	-	-	-	-
65010	Transportation Exp.	A	-	-	-	-	-	-	-	-	-
65020	Transportation Exp.	A	-	-	-	-	-	-	-	-	-
67510	Misc. Expenses	A	842	466	-	-	-	-	8	-	367
67520	Misc. Expenses	A	-	-	-	-	-	-	-	-	-
Total Source of Supply Expense			\$ 2,049,866	\$ 1,135,985	-	\$ -	\$ -	\$ -	20,499	\$ -	893,383
Pumping Expenses											
60123	Salaries + Wages - Emp	NO	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-
60126	Salaries + Wages - Emp	NO	-	-	-	-	-	-	-	-	-
60423	Employee Pension + Ben	NO	-	-	-	-	-	-	-	-	-
60426	Employee Pension + Ben	NO	-	-	-	-	-	-	-	-	-
61523	Purchase Power	NP	798,361	502,351	-	-	-	-	-	-	296,010
61623	Fuel for Power Purch	NP	-	-	-	-	-	-	-	-	-
62023	Material + Supplies	NO	-	-	-	-	-	-	-	-	-
62026	Material + Supplies	NO	-	-	-	-	-	-	-	-	-
63123	Contractual Services - Engineer	NO	-	-	-	-	-	-	-	-	-
63126	Contractual Services - Engineer	NO	-	-	-	-	-	-	-	-	-
63523	Contractual Services - Other	NO	4,921	1,708	1,273	469	-	-	33	-	1,438
63526	Contractual Services - Other	NO	-	-	-	-	-	-	-	-	-
64223	Rental of Equipment	NO	-	-	-	-	-	-	-	-	-
64226	Rental of Equipment	NO	-	-	-	-	-	-	-	-	-
65023	Transportation Exp.	NO	-	-	-	-	-	-	-	-	-
67523	Misc. Expenses	NO	-	-	-	-	-	-	-	-	-
67526	Misc. Expenses	NO	-	-	-	-	-	-	-	-	-
Total Pumping Expenses			\$ 803,282	\$ 504,060	1,273	469	\$ -	\$ -	33	\$ -	297,447

Schedule HJS-4
Revenue Requirements
Rate Year Ending December 31, 2017

Account	Title	Allocation Factor	Pro-Forma Rate Year	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale
Water Treatment Expenses											
60130	Salaries + Wages - Emp	AA	\$ 2,108,621	\$ 669,565	\$ 498,980	\$ -	\$ -	\$ -	\$ 21,086	\$ -	\$ 918,990
60140	Salaries + Wages - Emp	AA	433,369	137,610	102,552	-	-	-	4,334	-	188,873
60430	Employee Pension + Ben	AA	1,276,768	405,421	302,132	-	-	-	12,768	-	556,447
60440	Employee Pension + Ben	AA	302,091	95,925	71,486	-	-	-	3,021	-	131,659
61530	Purchase Power	P	228,318	113,875	22,832	-	-	-	2,055	-	89,556
61630	Fuel for Power Purch	AA	199,889	63,472	47,301	-	-	-	1,999	-	87,117
61830	Chemicals	A	-	-	-	-	-	-	-	-	-
62030	Material + Supplies	AA	168,039	53,359	39,764	-	-	-	1,680	-	73,236
62040	Material + Supplies	AA	72,317	22,963	17,113	-	-	-	723	-	31,518
63130	Contractual Services - Engineer	AA	-	-	-	-	-	-	-	-	-
63240	Contract Services - Accig	AA	-	-	-	-	-	-	-	-	-
63430	Contractual Services - Mgt. Fees	AA	-	-	-	-	-	-	-	-	-
63530	Contractual Services - Other	AA	138,782	44,068	32,841	-	-	-	1,388	-	60,485
63540	Contractual Services - Other	AA	119,141	37,832	28,193	-	-	-	1,191	-	51,925
64140	Rental Bldg/Real Prop	AA	-	-	-	-	-	-	-	-	-
64230	Rental of Equipment	AA	-	-	-	-	-	-	-	-	-
64240	Rental of Equipment	AA	-	-	-	-	-	-	-	-	-
65030	Transportation Exp.	AA	3,968	1,260	939	-	-	-	40	-	1,729
65640	Insurance Vehicle	AA	-	-	-	-	-	-	-	-	-
65830	Insurance - W/C	AA	-	-	-	-	-	-	-	-	-
65840	Insurance - W/C	AA	-	-	-	-	-	-	-	-	-
66730	Regularity Com Exp. -Other	AA	-	-	-	-	-	-	-	-	-
67530	Misc. Expenses	AA	154,452	49,044	36,549	-	-	-	1,545	-	67,314
67540	Misc. Expenses	AA	-	-	-	-	-	-	-	-	-
Total Treatment Expense			\$ 5,205,755	\$ 1,694,395	\$ 1,200,684	\$ -	\$ -	\$ -	\$ 51,829	\$ -	\$ 2,258,848

Schedule HJS-4
Revenue Requirements
Rate Year Ending December 31, 2017

Account	Title	Allocation Factor	Pro-Forma Rate Year	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale
Transmission + Dist. Expense:											
60150	Salaries + Wages - Emp	HM	\$ 823,842	\$ 181,397	\$ 135,183	\$ 128,643	\$ 260,900	\$ 8	\$ 100,203	\$ -	\$ 17,509
60160	Salaries + Wages - Emp	HM	3,417,615	752,504	560,789	533,659	1,082,314	35	415,680	-	72,634
60250	Payroll Clearing -Emp	HM	-	-	-	-	-	-	-	-	-
60260	Payroll Clearing -Emp	HM	-	-	-	-	-	-	-	-	-
60450	Employee Pension + Ben	HMY	482,773	259,192	79,217	75,385	-	-	58,719	-	10,260
60460	Employee Pension + Ben	HMY	2,109,535	1,132,569	346,149	329,403	-	-	256,580	-	44,834
60550	Overhead Rate Applied	HM	-	-	-	-	-	-	-	-	-
60560	Overhead Rate Applied	HM	-	-	-	-	-	-	-	-	-
61550	Purchase Power	P	-	-	-	-	-	-	-	-	-
62050	Material + Supplies	F	-	-	-	-	-	-	-	-	-
62060	Material + Supplies	F	-	-	-	-	-	-	-	-	-
62560	Inventory Clearing	HM	326,372	123,445	91,995	87,544	-	-	6,527	-	16,861
63150	Contractual Services - Engineer	HM	51,065	11,244	8,379	7,974	16,172	1	6,211	-	1,085
63350	Contractual Services - Legal T&D	HM	-	-	-	-	-	-	-	-	-
63460	Contractual Services - Mgt. Fees	C	-	-	-	-	-	-	-	-	-
63550	Contractual Services - Other	HOC	-	-	-	-	-	-	-	-	-
63560	Contractual Services - Other	HMC	879,390	-	-	-	879,390	-	-	-	-
64150	Rental Buildg/Real Prop	F	-	-	-	-	-	-	-	-	-
64160	Rental Buildg/Real Prop	F	-	-	-	-	-	-	-	-	-
64250	Rental of Equipment	F	-	-	-	-	-	-	-	-	-
64260	Rental of Equipment	F	-	-	-	-	-	-	-	-	-
65050	Transportation Exp. T&D	F	1,740	658	490	467	-	-	35	-	90
65850	Insurance W/C	HM	-	-	-	-	-	-	-	-	-
65860	Insurance W/C	HM	-	-	-	-	-	-	-	-	-
65950	Insurance Other	F	-	-	-	-	-	-	-	-	-
66750	Regulatory Com Exp - Other T & D	F	-	-	-	-	-	-	-	-	-
66760	Regulatory Com Exp - Other T & D	F	-	-	-	-	-	-	-	-	-
67550	Misc. Expenses	F	-	-	-	-	-	-	-	-	-
67560	Misc. Expenses	F	2,565	970	723	688	-	-	51	-	132
Total Transmission & Distribution			\$ 8,094,897	\$ 2,461,978	\$ 1,222,925	\$ 1,163,762	\$ 2,238,775	\$ 44	\$ 844,007	\$ -	\$ 163,406
Customer Accounts Expense:											
60170	Salaries + Wages - Emp	D	\$ 2,035,442	\$ -	\$ -	\$ -	\$ 1,017,721	\$ 1,017,721	\$ -	\$ -	\$ -
60270	Payroll Clearing -Emp	D	-	-	-	-	-	-	-	-	-
60470	Employee Pension + Ben	DY	1,555,071	1,555,071	-	-	-	-	-	-	-
60570	Overhead Rate Applied	D	-	-	-	-	-	-	-	-	-
61670	Fuel for Power Purch	D	-	-	-	-	-	-	-	-	-
62070	Material + Supplies	D	9,073	-	-	-	4,537	4,537	-	-	-
63370	Contractual Services - Legal	D	-	-	-	-	-	-	-	-	-
63570	Contractual Services - Other	D	-	-	-	-	-	-	-	-	-
65070	Transportation Exp. -CAO	D	-	-	-	-	-	-	-	-	-
65870	Insurance - Other	D	-	-	-	-	-	-	-	-	-
65970	Insurance Other	D	-	-	-	-	-	-	-	-	-
67070	Bad Debt Expense - CAO	D	(322,938)	-	-	-	(161,469)	(161,469)	-	-	-
67570	Misc. Expenses	D	539,695	-	-	-	269,848	269,848	-	-	-
Total Customer Accounts			\$ 3,816,343	\$ 1,555,071	\$ -	\$ -	\$ 1,130,636	\$ 1,130,636	\$ -	\$ -	\$ -

Schedule HJS-4
Revenue Requirements
Rate Year Ending December 31, 2017

Account	Title	Allocation Factor	Pro-Forma Rate Year	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale
Administrative and General											
60180	Salaries + Wages - Emp	Y	\$ 5,844,161	\$ 1,397,242	\$ 759,435	\$ 387,648	\$ 1,381,866	\$ 595,702	\$ 323,652	\$ -	\$ 998,616
60280	Payroll Clearing -Emp	Y	-	-	-	-	-	-	-	-	-
60380	Salaries + wages - Officers, Dir.	YY	-	-	-	-	-	-	-	-	-
60480	Employee Pension + Ben	Y	4,249,488	1,015,982	552,211	281,872	1,004,802	433,155	235,338	-	726,128
60580	Overhead Rate Applied	Z	-	-	-	-	-	-	-	-	-
61580	Purchase Power	Z	438,787	160,091	59,055	26,924	70,763	20,101	20,612	-	81,242
61680	Fuel for Power Purch	Z	-	-	-	-	-	-	-	-	-
62080	Material + Supplies	Z	521,150	190,141	70,139	31,977	84,045	23,874	24,482	-	96,491
63180	Contractual Services - Engineer	Y	-	-	-	-	-	-	-	-	-
63280	Contract Services - Acctg	Y	-	-	-	-	-	-	-	-	-
63380	Contractual Services - Legal	Y	76,818	18,366	9,982	5,095	18,164	7,830	4,254	-	13,126
63480	Contractual Services - Mgt. Fees	Y	-	-	-	-	-	-	-	-	-
63580	Contractual Services - Other	Y	1,739,470	415,879	226,040	115,381	411,302	177,306	96,332	-	297,231
64180	Rental Buildg/Real Prop	Z	-	-	-	-	-	-	-	-	-
64280	Rental of Equipment	Z	-	-	-	-	-	-	-	-	-
65080	Transportation Exp.	Z	4,750	1,733	639	291	766	218	223	-	879
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	451,290	225,452	83,165	37,916	-	-	21,200	-	83,557
67580	Misc. Expenses	Z	457,825	167,037	61,617	28,092	73,833	20,973	21,507	-	84,767
	Total Administration + General		\$ 13,783,739	\$ 3,591,924	\$ 1,822,283	\$ 915,196	\$ 3,045,540	\$ 1,279,160	\$ 747,600	\$ -	\$ 2,382,037
Insurance Fund (857)											
65840	Insurance W/C - WTM	AA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65870	Insurance W/C - CAO	D	-	-	-	-	-	-	-	-	-
62080	Materials + Supplies - A&GO	Z	4,521	1,649	608	277	729	207	212	-	837
63180	Contractual Services-Engineer	Y	-	-	-	-	-	-	-	-	-
63380	Contract Services - Legal A&GO	Y	-	-	-	-	-	-	-	-	-
63580	Contract Services - Other A&GO	Y	-	-	-	-	-	-	-	-	-
65780	Injuries and Damages	YY	119,780	69,169	15,565	7,945	-	-	6,633	-	20,467
65980	Ins. Gen. Liability	Y	842,861	201,466	109,502	55,894	199,249	85,893	46,667	-	143,989
65980	Insurance-Other A&GO	Y	325,322	77,779	42,275	21,579	76,923	33,160	18,016	-	55,589
65880	Insurance - W/C	Y	1,145,213	273,802	148,818	75,963	270,788	116,733	63,422	-	195,687
67070	Bad Debt Expense-CAO	D	-	-	-	-	-	-	-	-	-
67580	Misc. Expense	Z	35,740	13,040	4,810	2,193	5,764	1,637	1,679	-	6,617
	Funding Requirement		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Insurance Fund	Com Z	\$ 2,473,237	\$ 636,905	\$ 321,578	\$ 163,852	\$ 553,454	\$ 237,631	\$ 136,630	\$ -	\$ 423,187
Chemical and Sludge Maintenance Fund (878)											
61830	Chemicals - WTO	A	\$ 1,832,359	\$ 1,015,448	\$ -	\$ -	\$ -	\$ -	\$ 18,324	\$ -	\$ 798,588
62030	Materials + Supplies WTO	AA	-	-	-	-	-	-	-	-	-
62050	Materials + Supplies T&DO	F	-	-	-	-	-	-	-	-	-
63540	Contract Services - Other WTM	AA	1,608,918	510,891	380,732	-	-	-	16,089	-	701,207
	Funding Requirement		(441,277)	(244,545)	-	-	-	-	(4,413)	-	(192,320)
	Total Chemical and Sludge Maintenance Fund	A	\$ 3,000,000	\$ 1,281,794	\$ 380,732	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 1,307,475
TOTAL O&M											
			\$ 39,227,120	\$ 12,862,110	\$ 4,949,475	\$ 2,243,279	\$ 6,968,404	\$ 2,647,471	\$ 1,830,598	\$ -	\$ 7,725,783

Schedule HJS-4
Revenue Requirements
Rate Year Ending December 31, 2017

Account	Title	Allocation Factor	Pro-Forma Rate Year	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale
Other Expenditures											
Property Taxes- Other Local Govern.											
40820	Town of North Providence	F	\$ 314,077	\$ 118,794	\$ 88,529	\$ 84,246	\$ -	\$ -	\$ 6,282	\$ -	\$ 16,226
40821	Town of Glocester	A	61,133	33,878	-	-	-	-	611	-	26,643
40822	Town of West. Glocester	A	3,940	2,183	-	-	-	-	39	-	1,717
40823	Town Harmony	A	181	100	-	-	-	-	2	-	79
40824	Town Chepachet	A	143	79	-	-	-	-	1	-	62
40825	Town Scituate	A	6,008,724	3,329,884	-	-	-	-	60,087	-	2,618,752
40826	Town Warwick	A	-	-	-	-	-	-	-	-	-
40827	Town of Johnston	A	100,848	55,887	-	-	-	-	1,008	-	43,952
40828	Town of Foster	A	337,761	187,179	-	-	-	-	3,378	-	147,205
40829	City of Cranston	A	119,351	66,141	-	-	-	-	1,194	-	52,016
40830	City of West. Warwick	A	4,021	2,228	-	-	-	-	40	-	1,752
40831	Town of Smithfield	A	7,005	3,882	-	-	-	-	70	-	3,053
Total Property Taxes											
			\$ 6,957,183	\$ 3,800,237	\$ 88,529	\$ 84,246	\$ -	\$ -	\$ 72,713	\$ -	\$ 2,911,457
Restricted Funds											
Capital Fund											
	Western Cranston Fund (WCOWDS Fund)	K2	\$ 2,127,000	\$ 817,408	\$ 450,993	\$ 280,276	\$ 66,851	\$ -	\$ 56,388	\$ -	\$ 455,084
	Infrastructure Replacement Fund (net of E. Smithfield Debt Service from IFR Fund)	TD	62,069	25,289	18,846	17,934	-	-	-	-	-
	E. Smithfield Debt Service from IFR Fund	K1	27,545,053	11,427,955	6,305,212	3,918,461	-	-	-	-	5,893,425
	AMR/Meter Replacement Fund (net of E. Smithfield Debt Service from IFR Fund)	ES	54,947	-	-	-	-	-	-	54,947	-
	Equipment Replacement	C	472,537	-	-	-	472,537	-	-	-	-
	Revenue Reserve Fund	ES	27,463	-	-	-	-	-	-	27,463	-
		K2	600,000	230,580	127,220	79,062	18,858	-	15,906	-	128,373
		RR	375,821	182,466	73,825	40,663	48,683	17,145	12,840	-	-
Total Restricted Expenditures											
			\$ 31,264,690	\$ 12,683,698	\$ 6,576,096	\$ 4,336,396	\$ 606,929	\$ 17,145	\$ 85,134	\$ 82,411	\$ 6,476,882
City Services Expense											
	Payment in Lieu of Taxes (PILOT)	Z	\$ 957,400	\$ 349,307	\$ 128,852	\$ 58,745	\$ 154,399	\$ 43,859	\$ 44,975	\$ -	\$ 177,263
	Capital Reimbursement	K2	326,000	125,282	69,123	42,957	10,246	-	8,642	-	69,750
		X4	(2,143,087)	(869,657)	(480,161)	(298,836)	(38,835)	-	(5,029)	-	(450,569)
TOTAL OTHER EXPENDITURES											
			\$ 37,362,186	\$ 16,088,867	\$ 6,782,439	\$ 4,223,509	\$ 732,739	\$ 61,004	\$ 206,434	\$ 82,411	\$ 9,184,784
Gross Revenue Requirements											
			\$ 76,589,306	\$ 28,950,977	\$ 11,731,914	\$ 6,466,788	\$ 7,701,143	\$ 2,708,474	\$ 2,037,033	\$ 82,411	\$ 16,910,567

Schedule HJS-4
Revenue Requirements
Rate Year Ending December 31, 2017

Account	Title	Allocation Factor	Pro-Forma Rate Year	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale
Non-Rate Revenues											
New Meters		C	\$ 48,957	\$ -	-	\$ -	\$ 48,957	\$ -	\$ -	\$ -	-
Lost or Stolen Meters		C	37,375	-	-	-	37,375	-	-	-	-
Abandonment		A	750	416	-	-	-	-	8	-	327
Admin Fee from NBC		D	25,000	-	-	-	12,500	12,500	-	-	-
Misc. Accounts		A	3,485	1,931	-	-	-	-	35	-	1,519
Narragansett Shut-Off		D	-	-	-	-	-	-	-	-	-
Narragansett Shut-Off		D	48,263	-	-	-	24,131	24,131	-	-	-
Road Restoration		TD	36,824	15,003	11,181	10,640	56,096	56,096	-	-	-
Shut Off Service Charge		D	112,192	-	-	-	416	416	-	-	-
Shut Off For Seasonal		D	832	-	-	-	-	-	-	-	-
Shut Off Service Charge		D	-	-	-	-	-	-	-	-	-
Subpoena		A	33	18	-	-	-	-	0	-	14
Title Search Charge		D	22,494	-	-	-	11,247	11,247	-	-	-
\$ Transaction at Closing		A	(24)	(13)	-	-	-	-	(0)	-	(10)
Turn On Meter		C	75,714	-	-	-	75,714	-	-	-	-
Scrap Meter Fees Garbage Pick-Up		C	-	-	-	-	-	-	-	-	-
Other Misc.		A	7,131	3,952	-	-	-	-	71	-	3,108
Rental Income		Z	35,991	13,131	4,844	2,208	5,804	1,649	1,691	-	6,664
Interest on Delinquent Accounts		RR	407,331	197,870	80,057	44,095	52,793	18,592	13,924	-	-
Forest Product Sales		A	31,450	17,429	-	-	-	-	314	-	13,707
Bad Checks		A	10,880	6,029	-	-	-	-	109	-	4,742
Federal Grants		A	-	-	-	-	-	-	-	-	-
Net Loss Disposal Fixed Assets		A	-	-	-	-	-	-	-	-	-
Misc. Revenue Water Lien		A	(1,053)	(584)	-	-	-	-	(11)	-	(459)
State 1 Surcharge		RR	185,857	90,284	36,529	20,120	24,088	8,483	6,353	-	-
TOTAL NON-RATE REVENUES			\$ 1,089,482	\$ 345,466	\$ 132,611	\$ 77,064	\$ 349,122	\$ 133,114	\$ 22,494	\$ -	\$ 29,611
Total Labor Related Expenses											
Factor Y			\$ 9,984,820	\$ 2,387,205	\$ 1,297,504	\$ 662,302	\$ 2,360,934	\$ 1,017,764	\$ 552,963	\$ -	\$ 1,706,148
				23.91%	12.99%	6.63%	23.65%	10.19%	5.54%	0.00%	17.09%
Total O&M Excluding A&G											
Factor Z			\$ 27,146,548	\$ 9,904,394	\$ 3,653,539	\$ 1,665,691	\$ 4,377,888	\$ 1,243,596	\$ 1,275,235	\$ -	\$ 5,026,205
				36.48%	13.46%	6.14%	16.13%	4.58%	4.70%	0.00%	18.52%
Total Capital Costs											
Factor X4			\$ 31,264,690	\$ 12,683,698	\$ 6,976,096	\$ 4,336,396	\$ 606,929	\$ 17,145	\$ 85,134	\$ 82,411	\$ 6,476,882
				40.57%	22.31%	13.87%	1.94%	0.05%	0.27%	0.26%	20.72%

Schedule HJS-5
Allocation Factor Summary
Rate Year Ending December 31, 2017

Allocation Factor Legend

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
A	1% allocated to fire protection, remainder allocated to base and wholesale	55.42%	0.00%	0.00%	0.00%	0.00%	1.00%	0.00%	43.58%	100.00%
P	10% allocated to maximum day, 90% allocated based on A	49.88%	10.00%	0.00%	0.00%	0.00%	0.90%	0.00%	39.22%	100.00%
AA	1% allocated to fire protection, remainder allocated to base, maximum day	31.75%	23.66%	0.00%	0.00%	0.00%	1.00%	0.00%	43.58%	100.00%
C	100% to Meters & Services	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Y	Based on Labor related O&M Expenses.	23.91%	12.99%	6.63%	23.65%	10.19%	5.54%	0.00%	17.09%	100.00%
YY	Reallocation from Billing and Collections and Meters and Services to base	57.75%	12.99%	6.63%	0.00%	0.00%	5.54%	0.00%	17.09%	100.00%
Com Y	Reallocated Based on Methodology in Docket # 2048, Y - Labor Reallocated	42.48%	23.09%	11.79%	0.00%	0.00%	5.54%	0.00%	17.09%	100.00%
Z	Based on Total O&M expenses, except for Administrative & General	36.46%	13.46%	6.14%	16.13%	4.58%	4.70%	0.00%	18.52%	100.00%
Com Z	Allocated Based on Methodology in Docket # 2048, Z - O&M Reallocated f	49.96%	18.43%	8.40%	0.00%	0.00%	4.70%	0.00%	18.52%	100.00%
F	2% to Fire, Allocated to Base & Wholesale by Proportion of T&D Pipe in In	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%	0.00%	5.17%	100.00%
Cran	Cranston Taxes, 16% Allocator F, 84% Allocator A	52.60%	4.51%	4.29%	0.00%	0.00%	1.16%	0.00%	37.44%	100.00%
D	50% to Billing and Collections, 50% to Meters and Services	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	0.00%	100.00%
DY	Allocation Factor D with Meters and Services, Billing and Collection Reallo	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
FP	100% Fire Protection	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
HM	T&D Maintenance Based on 6 Yr. Average of Activities	22.02%	16.41%	15.61%	31.67%	0.00%	12.16%	0.00%	2.13%	100.00%
X1	T&D Salaries and Wages (3 Yr. Average of Factor HM)	22.04%	16.42%	15.63%	31.62%	0.00%	12.16%	0.00%	2.12%	100.00%
HMY	Reallocation from Billing and Collections and Meters and Services to Base	53.69%	16.41%	15.61%	0.00%	0.00%	12.16%	0.00%	2.13%	100.00%
HOC	T&D Contract Operations based on 6 Yr. Average of activities	37.82%	28.18%	26.82%	0.17%	0.00%	1.96%	0.00%	5.05%	100.00%
X2	T&D Contract Services Other (3 Yr. Average of Factor HOC)	37.82%	28.19%	26.82%	0.17%	0.00%	1.95%	0.00%	5.05%	100.00%
HMC	T&D Contract Maintenance Based on 6 Yr. Average of Activities	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
X3	T&D Contract Services Other (3 Yr. Average of Factor HMC)	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
K2	Allocated Based on Net Plant Investment	38.43%	21.20%	13.18%	3.14%	0.00%	2.65%	0.00%	21.40%	100.00%
K1	Allocated Based on Net Plant Investment, Meters and Fire Reallocated to I	41.49%	22.89%	14.23%	0.00%	0.00%	0.00%	0.00%	21.40%	100.00%
L	Based on Allocation of other Transmission & Distribution Plant except Sen	34.36%	25.61%	13.57%	0.00%	0.00%	5.57%	0.00%	20.89%	100.00%
T	Allocation of all Non-General Plant	40.69%	18.38%	11.42%	2.72%	0.00%	2.44%	0.00%	24.36%	100.00%
N	Allocation of Pumping Investment and Expenses	48.28%	8.92%	3.28%	0.00%	0.00%	0.89%	0.00%	38.63%	100.00%
NO	Allocation of Pumping and Investment Expenses Excluding Raw Water	34.72%	25.87%	9.53%	0.00%	0.00%	0.67%	0.00%	29.21%	100.00%
NP	Allocation Factor NO with Maximum Day and Maximum Hour reallocated t	62.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	37.08%	100.00%
TD	Allocation of Base, Max Day and Max Hour of Retail only	40.74%	30.36%	28.89%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
RR	Retail Revenue	48.58%	19.65%	10.83%	12.96%	4.56%	3.42%	0.00%	21.02%	100.00%
X4	Total Capital Fund Allocation	40.58%	22.41%	13.94%	1.81%	0.00%	0.23%	0.00%	0.00%	100.00%
ES	East Smithfield Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
Schedule HJS-6										
Allocation Factor Detail										
Rate Year Ending December 31, 2017										

Factor	Calculation	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
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A 1% allocated to fire protection, remainder allocated to base and wholesale based on consumption

1% to Fire Protection										
Allocation to Fire Protection										
Remaining % to be Allocated Between Base and Wholesale										
Allocation to Base and Wholesale on Consumption										
Retail Consumption										
Wholesale Consumption										
Plus Lost Water										
Retail Inch-Miles %										
Wholesale Inch-Miles %										
Retail Consumption (Including Lost Water)										
Wholesale Consumption (Including Lost Water)										
Retail %										
Wholesale %										
Base (99% x Retail % Above)										
Wholesale (99% x Wholesale % Above)										
Factor A Allocation		55.42%	0.00%	0.00%	0.00%	0.00%	1.00%	0.00%	43.58%	100.00%

P 10% allocated to maximum day, 90% allocated based on A

10% to Max Day										
Allocation to Max Day										
Remainder to be Allocated Based on A										
Allocation Based on A										
Base										
Max Day										
Max Hour										
Meters										
Billing										
Fire										
Wholesale										
Total										
Factor P Allocation		49.88%	10.00%	0.00%	0.00%	0.00%	0.90%	0.00%	39.22%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
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AA 1% allocated to fire protection, remainder allocated to base, maximum day, and wholesale based on consumption

1% to Fire Protection										
Fire Protection Allocation		1.00%								
Remaining % to be Allocated Between Base and Wholesale		99.00%								
Allocation to Base and Wholesale on Consumption										
Retail Consumption		13,090,745								
Wholesale Consumption		12,743,865								
Plus Lost Water										
Retail Inch-Miles %		3,537,360								
Wholesale Inch-Miles %		94.73%								
		5.27%								
Retail Consumption (Including Lost Water)										
Wholesale Consumption (Including Lost Water)		16,441,628								
Retail %		12,930,342								
Wholesale %		55.98%								
		44.02%								
Retail Allocation to Split Between Base and Max Day (99% x Retail + Wholesale Allocation (95% x Wholesale % Above)										
		55.42%								
		43.58%								
Allocation to Base and Max Day										
Base Units (HCF/Day)		35,865								
Max Day Units (HCF/Day)		26,728								
Base %		57.30%								
Max Day %		42.70%								
Base Allocation (Retail Allocation x Base % Above)										
Max Day Allocation (Retail Allocation x Max Day % Above)		31.75%								
		23.66%								
Factor AA Allocation		31.75%	23.66%	0.00	0.00	0.00	1.00%	0.00%	43.58%	100.00%

Allocation	Description		Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
C	100% to Meters & Services										
	Factor C Allocation		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Y	Based on Labor Related O&M Expenses.										
	Total Labor Related Expenses \$										
	Base	\$	2,387,205	23.91%							
	Max Day		1,297,504	12.99%							
	Max Hour		662,302	6.63%							
	Meters		2,360,934	23.65%							
	Billing		1,017,764	10.19%							
	Fire		552,963	5.54%							
	Wholesale		1,706,148	17.09%							
	Total	\$	9,984,820	100.00%							
	Factor Y Allocation		23.91%	12.99%	6.63%	23.65%	10.19%	5.54%	0.00%	17.09%	100.00%
YY	Reallocation of Factor Y from Billing and Collections and Meters and Services to Base										
	Factor Y Allocation										
	Base		23.91%								
	Max Day		12.99%								
	Max Hour		6.63%								
	Meters		23.65%								
	Billing		10.19%								
	Fire		5.54%								
	Wholesale		17.09%								
	Total		100.00%								
	Factor YY Allocation		57.75%	12.99%	6.63%	0.00%	0.00%	5.54%	0.00%	17.09%	100.00%

Allocation	Description		Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
Com Y	Reallocation of Billing and Collections and Meters and Services from Factor Y										
	Factor Y Allocation										
	Base		23.91%								
	Max Day		12.99%								
	Max Hour		6.63%								
	Meters		23.65%								
	Billing		10.19%								
	Fire		5.54%								
	Wholesale		17.09%								
	Total		100.00%								
	Factor Com Y Allocation		42.49%	23.09%	11.79%	0.00%	0.00%	5.54%	0.00%	17.09%	100.00%
Z	Based on Total O&M expenses, excluding Administrative & General										
	Total Labor Related Expenses \$										
	Base	\$	9,904,394	36.48%							
	Max Day		3,653,539	13.46%							
	Max Hour		1,665,691	6.14%							
	Meters		4,377,888	16.13%							
	Billing		1,243,596	4.58%							
	Fire		1,275,235	4.70%							
	Wholesale		5,026,205	18.52%							
	Total	\$	27,146,548	100.00%							
	Factor Z Allocation		36.48%	13.46%	6.14%	16.13%	4.58%	4.70%	0.00%	18.52%	100.00%
Com Z	Allocated Based on Methodology in Docket # 2048, Z - O&M Reallocated from Meters and Billing										
	Factor Z Allocation										
	Base		36.48%								
	Max Day		13.46%								
	Max Hour		6.14%								
	Meters		16.13%								
	Billing		4.58%								
	Fire		4.70%								
	Wholesale		18.52%								
	Total		100.00%								
	Factor Com Z Allocation		49.96%	18.43%	8.40%	0.00%	0.00%	4.70%	0.00%	18.52%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
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F 2% to Fire, Allocated to Retail & Wholesale by Proportion of T&D Pipe in Miles

<u>2% to Fire Protection</u>										
	Allocation to Fire Protection	2.00%								
	Remaining % to be Allocated to Base and Wholesale	98.00%								
<u>Proportion of T&D Pipe in Miles</u>										
	Local Distribution (Miles)	1,102								
	Transmission Mains (Miles)	132								
	Distribution %	89.31%								
	Transmission %	10.69%								
<u>Proportion of Wholesale and Retail Consumption</u>										
	Retail (HCF)	13,090,745								
	Wholesale (HCF)	12,743,865								
	Retail %	50.67%								
	Wholesale %	49.33%								
<u>Unaccounted for Water Responsibility</u>										
	Retail	94.73%								
	Wholesale	5.27%								
<u>Allocation to Retail and Wholesale</u>										
	Retail Allocation (98% x Retail Unaccounted for Water %)	92.83%								
	Wholesale Allocation (98% x Wholesale Unaccounted for Water %)	5.17%								
<u>Allocation of Retail to Base, Max Day, Max Hour</u>										
	Base Units (HCF/Day)	35,865								
	Max Hour Units (HCF/Day)	26,728								
	Max Day Units (HCF/Day)	25,435								
	Base %	40.74%								
	Max Day %	30.36%								
	Max Hour %	26.89%								
	Base Allocation (Retail Allocation x Base %)	37.82%								
	Max Day Allocation (Retail Allocation x Max Day %)	28.19%								
	Max Hour Allocation (Retail Allocation x Max Hour %)	26.82%								
	Factor F Allocation	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%	0.00%	5.17%	100.00%

Allocation	Description		Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
Cran	Cranston Taxes, 16% Allocator F, 84% Allocator A										
	16% Allocator F										
	Base	Total	37.82%	16.00%							
	Max Day	6.05%		6.05%							
	Max Hour	28.19%	4.51%	4.51%							
	Meters	26.82%	4.29%	4.29%							
	Billing	0.00%	0.00%	0.00%							
	Fire	0.00%	0.00%	0.00%							
	Wholesale	2.00%	0.32%	0.32%							
		5.17%	0.83%	0.83%							
	84% Allocator A										
	Base	Total	55.42%	84.00%							
	Max Day	46.55%	46.55%								
	Max Hour	0.00%	0.00%								
	Meters	0.00%	0.00%								
	Billing	0.00%	0.00%								
	Fire	1.00%	0.84%	0.84%							
	Wholesale	43.58%	36.61%	36.61%							
	Factor Cran Allocation	52.60%	4.51%	4.29%	0.00%	0.00%	0.00%	1.16%	0.00%	37.44%	100.00%
D	50% to Billing and Collections, 50% to Meters and Services										
	Factor D Allocation	0%	0%	0%	50%	50%	0%	0%	0.00%	0%	100%
DY	Allocation Factor D with Meters and Services, Billing and Collection Reallocated to Base										
	Factor DY Allocation	100%	0%	0%	0%	0%	0%	0%	0.00%	0%	100%
FP	100% Fire Protection										
	Factor FP Allocation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
HM	T&D Maintenance Based on 6 Yr. Average of Activities									
	T&D Maintenance Allocation to Cost Components									
	FY 2010	24.36%	18.15%	17.28%	29.80%	0.00%	8.62%		1.79%	100.00%
	FY 2011	24.88%	18.54%	17.64%	24.40%	0.00%	12.37%		2.17%	100.00%
	FY 2012	24.04%	17.92%	17.05%	26.01%	0.00%	12.68%		2.30%	100.00%
	FY 2013	21.07%	15.70%	14.94%	32.74%	0.01%	13.36%		2.18%	100.00%
	FY 2014	17.55%	13.08%	12.45%	44.38%	0.00%	10.64%		1.91%	100.00%
	FY 2015	20.21%	15.06%	14.33%	32.69%	0.00%	15.31%		2.40%	100.00%
	6 Year Average	22.02%	16.41%	15.61%	31.67%	0.00%	12.16%		2.13%	100.00%
	Factor HM Allocation	22.02%	16.41%	15.61%	31.67%	0.00%	12.16%	0.00%	2.13%	100.00%
X1	T&D Salaries and Wages (Other Miscellaneous T&D)									
	T&D Maintenance Allocation to Cost Components (Excluding Miscellaneous T&D)									
	FY 2010	24.42%	18.20%	17.32%	29.76%	0.00%	8.53%		1.78%	100.00%
	FY 2011	24.96%	18.60%	17.70%	24.18%	0.00%	12.37%		2.17%	100.00%
	FY 2012	24.08%	17.95%	17.08%	25.89%	0.00%	12.69%		2.31%	100.00%
	FY 2013	21.06%	15.70%	14.94%	32.74%	0.01%	13.37%		2.18%	100.00%
	FY 2014	17.51%	13.05%	12.42%	44.47%	0.00%	10.63%		1.91%	100.00%
	FY 2015	20.20%	15.05%	14.32%	32.70%	0.00%	15.33%		2.40%	100.00%
	6 Year Average	22.04%	16.42%	15.63%	31.62%	0.00%	12.16%		2.12%	100.00%
	Factor X1 Allocation	22.04%	16.42%	15.63%	31.62%	0.00%	12.16%	0.00%	2.12%	100.00%
HMY	Reallocation from Billing and Collections and Meters and Services to Base of HM									
	Factor HM									
	Base	22.02%								
	Max Day	16.41%								
	Max Hour	15.61%								
	Meters	31.67%								
	Billing	0.00%								
	Fire	12.16%								
	Wholesale	2.13%								
		100.00%								
	Factor HMY Allocation	53.69%	16.41%	15.61%	0.00%	0.00%	12.16%	0.00%	2.13%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
HOC	T&D Contract Operations based on 6 Yr. Average of activities									
	T&D Contract Operations Allocation to Cost Components									
	FY 2010	37.94%	28.27%	26.91%	0.01%	0.00%	1.92%		4.95%	100.00%
	FY 2011	38.03%	28.34%	26.97%	0.03%	0.00%	1.85%		4.78%	100.00%
	FY 2012	37.82%	28.19%	26.82%	0.02%	0.00%	1.99%		5.15%	100.00%
	FY 2013	37.47%	27.92%	26.57%	0.95%	0.00%	1.98%		5.11%	100.00%
	FY 2014	37.82%	28.19%	26.82%	0.01%	0.00%	2.00%		5.16%	100.00%
	FY 2015	37.82%	28.19%	26.82%	0.01%	0.00%	2.00%		5.16%	100.00%
	6 Year Average	37.82%	28.18%	26.82%	0.17%	0.00%	1.96%		5.05%	100.00%
	Factor HOC Allocation	37.82%	28.18%	26.82%	0.17%	0.00%	1.96%	0.00%	5.05%	100.00%
X2	T&D Salaries and Wages (Other Miscellaneous T&D)									
	T&D Contract Operations Allocation to Cost Components (Excluding Miscellaneous T&D)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%
	FY 2010	37.95%	28.28%	26.91%	0.00%	0.00%	1.91%		4.94%	100.00%
	FY 2011	38.07%	28.37%	27.00%	0.00%	0.00%	1.83%		4.73%	100.00%
	FY 2012	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%		5.17%	100.00%
	FY 2013	37.43%	27.90%	26.55%	1.03%	0.00%	1.98%		5.11%	100.00%
	FY 2014	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%		5.17%	100.00%
	FY 2015	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%		5.17%	100.00%
	6 Year Average	37.82%	28.19%	26.82%	0.17%	0.00%	1.95%		5.05%	100.00%
	Factor X2 Allocation	37.82%	28.19%	26.82%	0.17%	0.00%	1.95%	0.00%	5.05%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
HMC	T&D Contract Maintenance Based on 6 Yr. Average of Activities									
	T&D Contract Maintenance Allocation to Cost Components									
	FY 2010	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2011	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2012	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2013	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2014	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2015	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	6 Year Average	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	Factor HMC Allocation									
		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
X3	T&D Salaries and Wages (Other Miscellaneous T&D)									
	T&D Contract Maintenance Allocation to Cost Components (Excluding Miscellaneous T&D)									
	FY 2010	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2011	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2012	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2013	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2014	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	FY 2015	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	6 Year Average	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.00%	100.00%
	Factor X3 Allocation									
		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
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K2 Allocated Based on Net Plant Investment, Excluding Land Investment

Source of Supply & Pumping

Land and Land Rights	\$	19,980,679	\$	-	\$	-	\$	360,548	\$	15,713,590
Structures and Improvements		3,894,033		-				70,267		3,062,420
Collecting & Impounding Reservoirs		2,284,312		-				41,220		1,796,473
Land & Impounding Reservoirs		2,314,473		-				41,764		1,820,192
Lakes Rivers and Other Intakes		-		-				-		-
Supply Mains		6,641,378		-				119,843		5,223,040
Other Water Source Plant		(1,048)		-				(19)		(825)
Other Power Production Equipment		(56,641)		-				(1,022)		(44,545)
Electric Pumping Equipment		229,439	42,389	15,608				4,212		183,568
Hydraulic Pumping Equipment		18,015	3,328	1,226				331		14,414
Other Plant & Miscellaneous Equipment		-	-	-				-		-
Total Source of Supply & Pumping Plant	\$	35,304,638	\$	45,717	\$	16,834	\$	637,144	\$	27,768,328

Water Treatment Plant

Land and Land Rights	\$	6,313	\$	4,705	\$	-	\$	199	\$	8,665
Structures and Improvements		4,277,724		3,187,893		-		134,716		5,871,255
Water Treatment Equipment		(78,223)		(58,294)		-		(2,463)		(107,363)
Other Plant & Miscellaneous Equipment		2,239,820		1,669,183		-		70,537		3,074,194
Total Water Treatment Plant	\$	6,445,634	\$	4,803,487	\$	-	\$	202,989	\$	8,846,750

Transmission & Distribution Plant

Land and Land Rights	\$	177,011	\$	131,914	\$	69,920	\$	28,679	\$	107,630
Structures and Improvements		1,025		764		405		166		624
Distribution Reservoirs & Standpipes		2,042,805		1,522,362		-		64,333		2,803,787
Transmission Mains (1) (2)		10,227,383		7,621,764		-		322,085		14,037,270
Distribution Mains (1) (2)		15,426,945		11,496,639		10,940,447		-		-
T&D Services		19,849,018		14,792,106		14,076,484		-		-
Meters & Meter Installation		-		-		-		5,974,229		-
Hydrants		-		-		-		4,100,982		-
Other Plant & Miscellaneous Equipment		(17)	(13)	-		-		(1)		(23)
Total Transmission & Distribution Plant	\$	47,724,170	\$	35,565,536	\$	25,087,256	\$	4,516,244	\$	16,949,288

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
General Plant										
	Land and Land Rights	\$ 9,514	\$ 4,297	\$ 2,669	\$ 635	\$ -	\$ 570	\$ -	\$ 5,695	
	Structures and Improvements	533,289	240,882	149,626	35,608	-	31,925	-	319,257	
	Office Furniture & Equipment	1,258	568	353	84	-	75	-	753	
	Transportation Equipment	463,235	209,239	129,971	30,930	-	27,731	-	277,318	
	Stores Equipment	-	-	-	-	-	-	-	-	
	Computer Equipment	219,065	98,949	61,464	14,627	-	13,114	-	131,144	
	Tools, Shop & Garage Equipment	36,545	16,507	10,253	2,440	-	2,188	-	21,878	
	Laboratory Equipment	881	-	-	-	-	16	-	693	
	Power Operated Equipment	42,962	19,405	12,054	2,869	-	2,572	-	25,719	
	Communication Equipment	14,940	6,748	4,192	998	-	894	-	8,944	
	Miscellaneous Equipment	438	198	123	29	-	26	-	262	
	Other Tangible Plant	75,871	34,270	21,287	5,066	-	4,542	-	45,421	
	Total General Plant	\$ 1,397,996	\$ 631,064	\$ 391,993	\$ 93,286	\$ -	\$ 83,654	\$ -	\$ 837,084	
	Total Plant	\$90,872,438	\$41,045,803	\$25,496,082	\$6,067,515	\$0	\$5,440,031		\$54,401,449	
	Construction Work in Progress									
	Assets under Capital Lease	\$ 18,968,968	\$ 8,568,100	\$ 5,322,176	\$ 1,266,562	\$ -	\$ 1,135,575	\$ -	\$ 11,355,877	
	Total Plant Investment	\$ 109,841,407	\$ 49,613,903	\$ 30,818,258	\$ 7,334,078	\$ -	\$ 6,575,606		\$ 65,757,326	
	Land Investment	\$ 20,173,516	\$ 140,916	\$ 72,589	\$ 635	\$ -	\$ 389,995	\$ -	\$ 15,835,581	
	Net Plant Investment Excluding Land	\$ 89,667,890	\$ 49,472,987	\$ 30,745,669	\$ 7,333,442	\$ -	\$ 6,185,610	\$ -	\$ 49,921,746	
	Factor K2 Allocation	38.43%	21.20%	13.18%	3.14%	0.00%	2.65%	0.00%	21.40%	100.00%
Allocated Based on Net Plant Investment, Meters and Fire Reallocated to Retail										
Net Plant Investment, Meters and Fire Reallocated to Retail										
	Net Plant Investment Allocation	38.43%	21.20%	13.18%	3.14%	0.00%	2.65%		21.40%	
	Meters and Fire Reallocated to Retail	41.49%	22.89%	14.23%	0.00%	0.00%	0.00%		21.40%	
	Factor K1 Allocation	41.49%	22.89%	14.23%	0.00%	0.00%	0.00%	0.00%	21.40%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
Based on Allocation of other Transmission & Distribution Plant except Services & Meters										
	Source of Supply & Pumping									
	Land and Land Rights	\$ 19,980,679	\$ -	\$ -	-	\$ -	360,548	\$	15,713,590	
	Structures and Improvements	3,894,033	-	-	-	-	70,267		3,062,420	
	Collecting & Impounding Reservoirs	2,284,312	-	-	-	-	41,220		1,796,473	
	Land & Impounding Reservoirs	2,314,473	-	-	-	-	41,764		1,820,192	
	Lakes Rivers and Other Intakes	-	-	-	-	-	-		-	
	Supply Mains	6,641,378	-	-	-	-	119,843		5,223,040	
	Other Water Source Plant	(1,048)	-	-	-	-	(19)		(825)	
	Other Power Production Equipment	(56,641)	-	-	-	-	(1,022)		(44,545)	
	Electric Pumping Equipment	229,439	42,389	15,608	-	-	4,212		183,568	
	Hydraulic Pumping Equipment	18,015	3,328	1,226	-	-	331		14,414	
	Other Plant & Miscellaneous Equipment	-	-	-	-	-	-		-	
	Total Source of Supply & Pumping Plant	\$ 35,304,638	\$ 45,717	\$ 16,834	-	\$ -	\$ 637,144	\$	\$ 27,768,328	
	Water Treatment Plant									
	Land and Land Rights	\$ 6,313	\$ 4,705	\$ -	-	\$ -	199	\$	8,665	
	Structures and Improvements	4,277,724	3,187,893	-	-	-	134,716		5,871,255	
	Water Treatment Equipment	(78,223)	(58,294)	-	-	-	(2,463)		(107,363)	
	Other Plant & Miscellaneous Equipment	2,239,820	1,669,183	-	-	-	70,537		3,074,194	
	Total Water Treatment Plant	\$ 6,445,634	\$ 4,803,487	\$ -	-	\$ -	\$ 202,989	\$	\$ 8,846,750	

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
	Transmission & Distribution Plant									
	Land and Land Rights	\$ 177,011	\$ 131,914	\$ 69,920	\$ -	\$ -	\$ 28,679	\$ -	\$ 107,630	
	Structures and Improvements	1,025	764	405	-	-	166	-	624	
	Distribution Reservoirs & Standpipes	2,042,805	1,522,362	-	-	-	64,333	-	2,803,787	
	Transmission Mains (1) (2)	10,227,383	7,621,764	-	-	-	322,085	-	14,037,270	
	Distribution Mains (1) (2)	15,426,945	11,496,639	10,940,447	-	-	-	-	-	
	T&D Services	19,849,018	14,792,106	14,076,484	-	-	-	-	-	
	Meters & Meter Installation	-	-	-	5,974,229	-	-	-	-	
	Hydrants	-	-	-	-	-	4,100,982	-	-	
	Other Plant & Miscellaneous Equipment	(17)	(13)	-	-	-	(1)	-	(23)	
	Total Transmission & Distribution Plant	\$ 47,724,170	\$ 35,565,536	\$ 25,087,256	\$ 5,974,229	\$ -	\$ 4,516,244	\$ -	\$ 16,949,288	
	General Plant									
	Land and Land Rights	\$ 9,514	\$ 4,297	\$ 2,669	\$ 635	\$ -	\$ 570	\$ -	\$ 5,695	
	Structures and Improvements	533,289	240,882	149,626	35,608	-	31,925	-	319,257	
	Office Furniture & Equipment	1,258	588	353	84	-	75	-	753	
	Transportation Equipment	463,235	209,239	129,971	30,930	-	27,731	-	277,318	
	Stores Equipment	-	-	-	-	-	-	-	-	
	Computer Equipment	219,065	98,949	61,464	14,627	-	13,114	-	131,144	
	Tools, Shop & Garage Equipment	36,545	16,507	10,253	2,440	-	2,188	-	21,878	
	Laboratory Equipment	881	-	-	-	-	16	-	693	
	Power Operated Equipment	42,962	19,405	12,054	2,869	-	2,572	-	25,719	
	Communication Equipment	14,940	6,748	4,192	998	-	894	-	8,944	
	Miscellaneous Equipment	438	198	123	29	-	26	-	262	
	Other Tangible Plant	75,871	34,270	21,287	5,066	-	4,542	-	45,421	
	Total General Plant	\$ 1,397,996	\$ 631,064	\$ 391,993	\$ 93,286	\$ -	\$ 83,654	\$ -	\$ 837,084	
	Total Plant									
	Construction Work in Progress	\$ 18,968,968	\$ 8,568,100	\$ 5,322,176	\$ 1,266,562	\$ -	\$ 1,135,575	\$ -	\$ 11,355,877	
	Assets under Capital Lease	-	-	-	-	-	-	-	-	
	Total Plant Investment	\$ 109,841,407	\$ 49,613,903	\$ 30,818,258	\$ 7,334,078	\$ -	\$ 6,575,606	\$ -	\$ 65,757,326	
	Total T&D Excluding Meters and Services	27,697,116	20,640,752	10,940,447	-	-	4,487,399	-	16,841,034	
	Factor L	34.36%	25.61%	13.57%	0.00%	0.00%	5.57%	0.00%	20.89%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
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T Allocation of all Non-General Plant

Source of Supply & Pumping

Land and Land Rights	\$	19,980,679	\$	-	\$	-	\$	360,548	\$	15,713,590
Structures and Improvements		3,894,033	-	-	-	-	-	70,267		3,062,420
Collecting & Impounding Reservoirs		2,284,312	-	-	-	-	-	41,220		1,796,473
Land & Impounding Reservoirs		2,314,473	-	-	-	-	-	41,764		1,820,192
Lakes Rivers and Other Intakes		-	-	-	-	-	-	-		-
Supply Mains		6,641,378	-	-	-	-	-	119,843		5,223,040
Other Water Source Plant		(1,048)	-	-	-	-	-	(19)		(825)
Other Power Production Equipment		(86,641)	-	-	-	-	-	(1,022)		(44,545)
Electric Pumping Equipment		229,439	42,389	15,608	-	-	-	4,212		183,568
Hydraulic Pumping Equipment		18,015	3,328	1,226	-	-	-	331		14,414
Other Plant & Miscellaneous Equipment		-	-	-	-	-	-	-		-
Total Source of Supply & Pumping Plant	\$	35,304,638	\$ 45,717	\$ 16,834	\$ -	\$ -	\$ -	\$ 637,144	\$	27,768,328

Water Treatment Plant

Land and Land Rights	\$	6,313	\$	4,705	\$	-	\$	199	\$	8,665
Structures and Improvements		4,277,724	3,187,893	-	-	-	-	134,716		5,871,285
Water Treatment Equipment		(78,223)	(58,294)	-	-	-	-	(2,463)		(107,363)
Other Plant & Miscellaneous Equipment		2,239,820	1,669,183	-	-	-	-	70,537		3,074,194
Total Water Treatment Plant	\$	6,445,634	\$ 4,803,487	\$ -	\$ -	\$ -	\$ -	\$ 202,989	\$	8,846,750

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
	Transmission & Distribution Plant									
	Land and Land Rights	\$ 177,011	\$ 131,914	\$ 69,920	\$ -	\$ -	\$ 28,679	\$ -	\$ 107,630	
	Structures and Improvements	1,025	764	405	-	-	166	-	624	
	Distribution Reservoirs & Standpipes	2,042,805	1,522,362	-	-	-	64,333	-	2,803,787	
	Transmission Mains (1) (2)	10,227,383	7,621,764	-	-	-	322,085	-	14,037,270	
	Distribution Mains (1) (2)	15,426,945	11,496,639	10,940,447	-	-	-	-	-	
	T&D Services	19,849,018	14,792,106	14,076,484	-	-	-	-	-	
	Meters & Meter Installation	-	-	-	5,974,229	-	-	-	-	
	Hydrants	-	-	-	-	-	4,100,982	-	-	
	Other Plant & Miscellaneous Equipment	(17)	(13)	-	-	-	(1)	-	(23)	
	Total Transmission & Distribution Plant	\$ 47,724,170	\$ 35,565,536	\$ 25,087,256	\$ 5,974,229	\$ -	\$ 4,516,244	\$ -	\$ 16,949,288	
	General Plant									
	Land and Land Rights	\$ 9,514	\$ 4,297	\$ 2,669	\$ 635	\$ -	\$ 570	\$ -	\$ 5,695	
	Structures and Improvements	533,289	240,882	149,626	35,608	-	31,925	-	319,257	
	Office Furniture & Equipment	1,258	568	353	84	-	75	-	753	
	Transportation Equipment	463,235	209,239	129,971	30,930	-	27,731	-	277,318	
	Stores Equipment	-	-	-	-	-	-	-	-	
	Computer Equipment	219,065	98,949	61,464	14,627	-	13,114	-	131,144	
	Tools, Shop & Garage Equipment	36,545	16,507	10,253	2,440	-	2,188	-	21,878	
	Laboratory Equipment	881	-	-	-	-	16	-	693	
	Power Operated Equipment	42,962	19,405	12,054	2,869	-	2,572	-	25,719	
	Communication Equipment	14,940	6,748	4,192	998	-	894	-	8,944	
	Miscellaneous Equipment	438	198	123	29	-	26	-	262	
	Other Tangible Plant	75,871	34,270	21,287	5,066	-	4,542	-	45,421	
	Total General Plant	\$ 1,397,996	\$ 631,064	\$ 391,993	\$ 93,286	\$ -	\$ 83,664	\$ -	\$ 837,084	
	Total Plant									
	Construction Work in Progress	\$ 18,968,968	\$ 8,568,100	\$ 5,322,176	\$ 1,266,562	\$ -	\$ 1,135,575	\$ -	\$ 11,355,877	
	Assets under Capital Lease	-	-	-	-	-	-	-	-	
	Total Plant Investment	\$ 109,841,407	\$ 49,613,903	\$ 30,818,258	\$ 7,334,078	\$ -	\$ 6,575,606	\$ -	\$ 65,757,326	
	Total Plant, Excluding General Plant	89,474,442	40,414,740	25,104,090	5,974,229	-	5,356,377	-	53,564,365	
	Factor T	40.69%	18.38%	11.42%	2.72%	0.00%	2.44%	0.00%	24.36%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
N Allocation of Pumping Investment and Expenses Based on Capacity										
	<u>Pumping Station</u>									
	Raw Water	36.31%	0.00%	0.00%	0.00%	0.00%	0.66%		28.56%	% Capacity 65.52%
	Neutaconkanut	3.73%	2.78%	0.00%	0.00%	0.00%	0.12%		5.12%	11.76%
	Bath Street	2.49%	1.86%	0.00%	0.00%	0.00%	0.08%		3.42%	7.84%
	Aqueduct	1.11%	0.83%	0.00%	0.00%	0.00%	0.04%		1.53%	3.51%
	Fruit Hill	0.72%	0.53%	0.51%	0.00%	0.00%	0.00%		0.00%	1.76%
	Alpine Estates	0.26%	0.20%	0.19%	0.00%	0.00%	0.00%		0.00%	0.64%
	Cranston	0.38%	0.28%	0.27%	0.00%	0.00%	0.00%		0.00%	0.94%
	Dean Estates	0.51%	0.38%	0.36%	0.00%	0.00%	0.00%		0.00%	1.26%
	Greenville	0.33%	0.25%	0.23%	0.00%	0.00%	0.00%		0.00%	0.81%
	Ashby Street	0.23%	0.17%	0.16%	0.00%	0.00%	0.00%		0.00%	0.56%
	Atwood Avenue	0.26%	0.19%	0.18%	0.00%	0.00%	0.00%		0.00%	0.64%
	Structure "D" PS	1.33%	0.99%	0.95%	0.00%	0.00%	0.00%		0.00%	3.28%
	North Elmore	0.17%	0.12%	0.12%	0.00%	0.00%	0.00%		0.00%	0.41%
	Waltham	0.44%	0.33%	0.31%	0.00%	0.00%	0.00%		0.00%	1.08%
	Pumping Capacity	48.28%	8.92%	3.28%	0.00%	0.00%	0.89%	0.00%	38.63%	100.00%
	Factor N	48.28%	8.92%	3.28%	0.00%	0.00%	0.89%	0.00%	38.63%	100.00%

NO Allocation of Pumping Investment and Expenses Based on Capacity (Excluding Raw Water)										
	<u>Pumping Station</u>									
	Raw Water	36.31%	0.00%	0.00%	0.00%	0.00%	0.66%		28.56%	% Capacity 65.52%
	Neutaconkanut	3.73%	2.78%	0.00%	0.00%	0.00%	0.12%		5.12%	11.76%
	Bath Street	2.49%	1.86%	0.00%	0.00%	0.00%	0.08%		3.42%	7.84%
	Aqueduct	1.11%	0.83%	0.00%	0.00%	0.00%	0.04%		1.53%	3.51%
	Fruit Hill	0.72%	0.53%	0.51%	0.00%	0.00%	0.00%		0.00%	1.76%
	Alpine Estates	0.26%	0.20%	0.19%	0.00%	0.00%	0.00%		0.00%	0.64%
	Cranston	0.38%	0.28%	0.27%	0.00%	0.00%	0.00%		0.00%	0.94%
	Dean Estates	0.51%	0.38%	0.36%	0.00%	0.00%	0.00%		0.00%	1.26%
	Greenville	0.33%	0.25%	0.23%	0.00%	0.00%	0.00%		0.00%	0.81%
	Ashby Street	0.23%	0.17%	0.16%	0.00%	0.00%	0.00%		0.00%	0.56%
	Atwood Avenue	0.26%	0.19%	0.18%	0.00%	0.00%	0.00%		0.00%	0.64%
	Structure "D" PS	1.33%	0.99%	0.95%	0.00%	0.00%	0.00%		0.00%	3.28%
	North Elmore	0.17%	0.12%	0.12%	0.00%	0.00%	0.00%		0.00%	0.41%
	Waltham	0.44%	0.33%	0.31%	0.00%	0.00%	0.00%		0.00%	1.08%
	Pumping Capacity Excluding Raw Water	11.97%	8.92%	3.28%	0.00%	0.00%	0.23%		10.07%	100.00%
	Factor NO	34.72%	25.87%	9.53%	0.00%	0.00%	0.67%	0.00%	29.21%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
NP Allocation of Pumping Investment and Expenses Between Base and Wholesale Based on Power Costs										
	<u>Pumping Station</u>									Power Costs
	Raw Water	\$ 78,091	\$ 58,196	\$ -	\$ -	\$ -	2,459	\$ -	107,181	####
	Neutaconkanut	70,141	52,272	-	-	-	2,209	-	96,270	220,892
	Bath Street	48,638	36,247	-	-	-	1,532	-	66,756	153,173
	Aqueduct	13,946	10,393	9,890	-	-	-	-	-	34,229
	Fruit Hill	887	661	629	-	-	-	-	-	2,178
	Alpine Estates	4,874	3,632	3,456	-	-	-	-	-	11,962
	Cranston	11,145	8,305	7,904	-	-	-	-	-	27,353
	Dean Estates	5,884	4,385	4,173	-	-	-	-	-	14,443
	Greenville	-	-	-	-	-	-	-	-	-
	Ashby Street	3,544	2,641	2,513	-	-	-	-	-	8,697
	Atwood Avenue	-	-	-	-	-	-	-	-	-
	Structure "D" PS	245,231	182,754	34,296	-	-	6,200	-	270,208	738,689
	North Elmore	0	0	0	-	-	0	-	0	1
	Waltham	-	-	-	-	-	-	-	-	-
	Power Costs	\$ 482,381	\$ 359,485	\$ 62,862	\$ -	\$ -	\$ 12,400	\$ -	\$ 540,416	####
	% Allocation	33.10%	24.66%	4.31%	0.00%	0.00%	0.85%	-	37.08%	
	Factor NP	62.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	37.08%	100.00%
TD Allocation of Base, Max Day and Max Hour of Retail only										
	<u>Base, Max Day, Max Hour Units</u>									
	Base (HCF/Day)	35,865								
	Max Day (HCF/Day)	26,728								
	Max Hour (HCF/Day)	25,435								
	Base %	40.74%								
	Max Day %	30.36%								
	Max Hour %	28.89%								
	Factor TD	40.74%	30.36%	28.89%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
RR	Retail Revenue Requirements									
	Allocated Retail Revenue Requirements									
	Net Operations and Maintenance Expense	\$ 11,992,453	\$ 4,469,314	\$ 1,944,443	\$ 6,929,569	\$ 2,647,471	\$ 1,825,569			
	Capital Expense	12,501,232	6,902,271	4,295,733	558,246	-	72,294			
	City Services Expense	349,307	128,852	58,745	154,399	43,859	44,975			
	Property Taxes Expense	3,800,237	88,529	84,246	-	-	72,713			
	Total	\$ 28,643,229	\$ 11,588,966	\$ 6,383,168	\$ 7,642,214	\$ 2,691,330	\$ 2,015,551			
	% Allocation	48.58%	19.65%	10.83%	12.96%	4.56%	3.42%			
	Factor RR	48.58%	19.65%	10.83%	12.96%	4.56%	3.42%	0.00%	0.00%	100.00%
X4	Total Capital Fund Allocation									
	Capital Funds									
	Capital Fund	\$ 817,408	\$ 450,993	\$ 280,276	\$ 66,851	\$ -	\$ 56,388	\$	\$ 455,084	
	Western Cranston Fund (WCWDS Fund)	25,289	18,846	17,934	-	-	-		-	
	Infrastructure Replacement Fund	11,427,955	6,305,212	3,918,461	-	-	-		5,893,425	
	AMR/Melter Replacement Fund	-	-	-	472,537	-	-		-	
	Equipment Replacement	230,580	127,220	79,062	18,858	-	15,906		128,373	
	Total	\$ 12,501,232	\$ 6,902,271	\$ 4,295,733	\$ 558,246	\$ -	\$ 72,294	\$	\$ 6,476,882	
	% Allocation	40.58%	22.41%	13.94%	1.81%	0.00%	0.23%		21.02%	
	Factor X4	40.58%	22.41%	13.94%	1.81%	0.00%	0.23%	0.00%	21.02%	100.00%
ES	East Smithfield Debt Service									
	Factor ES Allocation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%

Schedule HJS-7
Cost Allocation Summary

Summary of Costs to be Recovered Through Rates
Rate Year Ending December 31, 2017

	Total	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield	Wholesale
\$	37,084,033	\$ 11,992,453	\$ 4,469,314	\$ 1,944,443	\$ 6,929,569	\$ 2,647,471	\$ 1,825,569	\$ -	\$ 7,275,214
Net Operations and Maintenance Expense	30,889,069	12,501,232	6,902,271	4,295,733	558,246	0	72,294	82,411	6,476,882
Restricted Funds (Excluding Revenue Reserve)	957,400	349,307	128,852	58,745	154,399	43,859	44,975	0	177,263
City Services Expense	326,000	125,282	69,123	42,957	10,246	0	8,642	0	69,750
Payment in Lieu of Taxes (PILOT)	6,957,183	3,800,237	88,529	84,246	0	0	72,713	0	2,911,457
Property Taxes Expense									
Total Expenses Allocated	76,213,685	28,768,511	11,658,088	6,426,125	7,652,460	2,691,330	2,024,193	82,411	16,910,567
Less: Miscellaneous Revenues	\$ (1,089,482)	\$ (345,466)	\$ (132,611)	\$ (77,064)	\$ (349,122)	\$ (133,114)	\$ (22,494)	\$ -	\$ (29,611)
Plus: Net Operating Revenue Allowance	\$ 1,502,484	\$ 568,461	\$ 230,510	\$ 126,981	\$ 146,067	\$ 51,164	\$ 40,034	\$ 1,648	\$ 337,619
Net Revenue Requirement	76,626,687	28,991,506	11,755,987	6,476,042	7,449,405	2,609,380	2,041,733	84,059	17,218,575
Retail Revenue Requirement	\$59,324,053	28,991,506	\$11,755,987	\$6,476,042	\$7,449,405	\$2,609,380	\$2,041,733		
Factor RR		48.87%	19.82%	10.92%	12.56%	4.40%	3.44%		

Schedule HJS-8
Units of Service

Units of Service

Rate Year Ending December 31, 2017

	Base		Maximum Day			Maximum Hour			Equivalent		
	Annual Use (HCF)	Average Rate (HCF/Day)	Demand Factor	Total Capacity (HCF/Day)	Extra Capacity (HCF/Day)	Demand Factor	Total Capacity (HCF/Day)	Extra Capacity (HCF/Day)	Meters & Services (Equivalent Meters)	East Smithfield Bills	Bills
Retail		365									
Residential	8,662,545	23,733	1.7	40,346	16,613	2.2	52,213	11,866.50			
Commercial	4,237,383	11,609	1.6	18,575	6,966	2	23,219	4,643.71			
Industrial	190,818	523	1.5	784	261	2	1,046	261.39			
Fire Protection				2888	2888		11551	8663			
Total Retail	13,090,745	35,865		62,593	26,728		88,028	25,435	124,404	29,388	919,584
Wholesale											
Wholesale	12,743,865	34,915	1.7	59,355	24,440	2.15	75066.60	15,712			
Total	25,834,610	70,779.75		121,947.80	51,168.04		163,094.11	41,146.32	124,403.60	29,388.00	919,584.00

Schedule HJS-9
Unit Cost of Service
Rate Year Ending December 31, 2017

	Total	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surchage
Retail Units of Service								
Number Units		13,090,745 Ccf	26,728 Ccf/Day	25,435 Ccf/Day	124,404 Equiv. Meters	919,584 Bills	6,216 Hydrants	236,715 Ccf
O&M Expense								
Retail								
Retail Unit Cost (\$/Unit)	29,323,927	11,879,926 \$0.91	4,423,437 \$165.50	1,904,727 \$74.89	6,712,056 \$53.95	2,564,644 \$2.79	1,839,137 \$295.87	- \$0.00
Wholesale O&M Expense	7,390,516	7,390,516						
Capital Expense								
Retail Capital Expense								
Retail Cost (\$/Unit)	\$ 24,900,431	\$ 12,751,257 \$0.97	\$ 7,040,316 \$263.41	\$ 4,381,648 \$172.27	\$ 569,411 \$4.58	- \$0.00	\$ 73,740 \$11.86	\$ 84,059 \$0.36
Wholesale Capital Expense	\$ 6,606,420	\$ 6,606,420						
City Services Expense								
Retail City Services Expense								
Retail Cost (\$/Unit)	\$ 795,739	\$ 356,293 \$0.03	\$ 131,429 \$4.92	\$ 59,920 \$2.36	\$ 157,487 \$1.27	\$ 44,736 \$0.05	\$ 45,874 \$7.38	-
Wholesale City Services Expense	\$ 180,809	\$ 180,809						
Payment in Lieu of Taxes								
Retail PILOT Expense	\$261,375	\$127,788 \$0.01	\$70,505 \$2.64	\$43,816 \$1.72	\$10,451 \$0.08	\$0 \$0.00	\$8,815 \$1.42	\$0
Wholesale PILOT Expense	\$71,145	\$71,145						
Property Tax Expense								
Retail Property Tax Expense	\$ 4,126,640	\$ 3,876,242 \$0.30	\$ 90,300 \$3.38	\$ 85,931 \$3.38	- \$0.00	- \$0.00	\$ 74,167 \$11.93	-
Wholesale Property Tax Expense	\$ 2,969,687	\$ 2,969,687						
Total Unit Cost of Service								
Retail Cost of Service	\$ 59,408,111.52	\$ 28,991,505.70 \$2.21	\$ 11,755,987.03 \$439.84	\$ 6,476,042.39 \$254.61	\$ 7,449,404.56 \$59.88	\$ 2,609,379.90 \$2.84	\$ 2,041,733.10 \$328.46	\$ 84,058.84 \$0.36
Retail Total Unit Cost (\$/Unit)								
Wholesale Cost of Service	\$ 17,218,575.15	\$ 17,218,575.15	-	-	-	-	-	-
Total Cost of Service	\$ 76,626,686.68							

Schedule HJS-10
Cost Distribution to Customer Class
Rate Year Ending December 31, 2017

	Total	Base	Maximum Day	Maximum Hour	Meters & Services	Billing & Collection	Public Fire Protection	East Smithfield Surcharge
Total Retail Units of Service		13,090,745	26,728	25,435	124,404	919,584	6,216	236,715
Total Retail Cost of Service	\$ 59,408,112	\$ 28,991,506	\$ 11,755,987	\$ 6,476,042	\$ 7,449,405	\$ 2,609,380	\$ 2,041,733	\$ 84,059
Retail								
Unit Cost of Service (\$/Unit)		\$2.21	\$439.84	\$254.61	\$59.88	\$2.84	\$328.46	\$0.36
Retail Service:								
Residential Volume Charge								
Units of Service - HCF		8,662,545	16,613	11,866				
Allocation Cost of Service - \$	\$ 29,513,083	19,184,563	7,307,138	3,021,382				
Consumption Rate - \$/HCF	\$ 3.407							
Commercial Volume Charge								
Units of Service - HCF		4,237,383	6,966	4,644				
Allocation Cost of Service - \$	\$ 13,630,448	9,384,347	3,063,745	1,182,355				
Consumption Rate - \$/HCF	\$ 3.217							
Industrial Volume Charge								
Units of Service - HCF		190,818	261	261				
Allocation Cost of Service - \$	\$ 604,122	422,595	114,972	66,555				
Consumption Rate - \$/HCF	\$ 3.166							
Retail Service Charge								
Units of Service					85,160.10	896,376		
Allocation Cost of Service	\$ 7,642,993				\$5,099,466.88	\$2,543,525.68		
East Smithfield Debt Surcharge								236,715
Units of Service								\$84,058.84
Allocation Cost of Service	\$ 84,059							
Fire Protection Service								
Units of Service			2,888	8,663	39,244	23,208	6,216	
Allocation Cost of Service	\$7,933,407		\$1,270,131.75	\$2,205,750.72	\$2,349,937.69	\$65,854.22	\$2,041,733.10	
Total Retail Allocated Cost of Service	59,408,112	28,991,506	11,755,987	6,476,042	7,449,405	2,609,380	2,041,733	84,059
Sumcheck	-	-	-	-	-	-	-	-
Wholesale								
Wholesale:								
Units of Service		12,743,865						
Allocation Cost of Service	\$ 17,218,575	17,218,575						
Consumption Rate		1.351127						
Total System Allocated Cost of Service	76,626,687							
Check	-							

Schedule HJS-11
Proposed Rates and Impacts

Proposed Rates and Impacts
Rate Year Ending December 31, 2017

Billing Unit	Pro-Forma Units of Service	Proposed Consumption Charge	Consumption Charge Revenues	Current Rates	% Change
Retail Consumption Charges					
Residential (HCF)	8,662,545	\$ 3.578	\$ 30,998,429	\$ 3.044	17.56%
Commercial (HCF)	4,237,383	\$ 3.388	\$ 14,358,132	\$ 2.901	16.80%
Industrial (HCF)	190,818	\$ 3.337	\$ 636,843	\$ 2.848	17.19%
Total	13,090,745		\$ 45,993,404	\$ 39,204,882	17.32%

Wholesale Charges

Consumption (HCF)	12,743,865	\$ 1.351127	\$ 17,218,580	\$1.294904	4.34%
	12,743,865		\$ 17,218,580	\$ 16,502,082	4.34%

Total Consumption Charge Revenue **63,211,984** **55,706,964** **13.47%**

Billing Unit	Pro-Forma Units of Service	Proposed Retail Service Charge	Retail Service Charge Revenues	Current Rates	% Change
Service Charges					
5/8"	55,532	\$ 7.82	\$ 5,211,123	\$ 7.89	-0.89%
3/4"	10,843	\$ 8.32	\$ 1,082,565	\$ 8.32	0.00%
1"	5,167	\$ 9.82	\$ 608,879	\$ 9.58	2.51%
1.5"	1,511	\$ 11.81	\$ 214,139	\$ 11.27	4.79%
2"	1,428	\$ 17.30	\$ 296,453	\$ 15.91	8.74%
3"	88	\$ 57.72	\$ 60,952	\$ 50.10	15.21%
4"	28	\$ 72.69	\$ 24,424	\$ 62.77	15.80%
6"	89	\$ 107.62	\$ 114,938	\$ 92.31	16.59%
8"	8	\$ 147.54	\$ 14,164	\$ 126.08	17.02%
10"	4	\$ 183.72	\$ 8,819	\$ 156.68	17.26%
12"	-	\$ 219.90	\$ -	\$ 187.28	17.42%
Total Service Charge	74,698		\$ 7,636,456	\$7,603,522	0.43%

Schedule HJS-11
Proposed Rates and Impacts

Proposed Rates and Impacts
Rate Year Ending December 31, 2017

Billing Unit	Pro-Forma Units of Service	Proposed Fire Service Charge	Fire Service Charge Revenues	Current Rates	% Change
Retail Fire Protection Service Charges (Providence Only)					
5/8"	25,513	\$ 1.38	\$ 422,495	\$ 1.20	15.00%
3/4"	4,353	\$ 2.07	\$ 108,129	\$ 1.80	15.00%
1"	2,008	\$ 5.15	\$ 124,143	\$ 4.48	15.00%
1.5"	893	\$ 13.74	\$ 147,265	\$ 11.95	15.00%
2"	851	\$ 32.96	\$ 336,577	\$ 28.66	15.00%
3"	62	\$ 89.26	\$ 66,412	\$ 77.62	15.00%
4"	19	\$ 151.05	\$ 34,440	\$ 131.35	15.00%
6"	45	\$ 308.97	\$ 166,844	\$ 268.67	15.00%
8"	3	\$ 466.89	\$ 16,808	\$ 405.99	15.00%
10"	2	\$ 714.07	\$ 17,138	\$ 620.93	15.00%
12"	-	\$ 1,180.95	\$ -	\$ 1,026.91	15.00%
Total Retail FPSC	33,749		\$ 1,440,250	\$ 1,252,391	15.00%
Total Service Charge Revenue			\$ 9,076,705	\$ 8,855,913	2.49%

Billing Unit	Pro-Forma Units of Service	Proposed Debt Surcharge	Debt Surcharge Revenues	Current Rates	% Change
East Smithfield Debt Surcharge					
All E. Smithfield Customers (HCF)	236,715	\$0.36	\$ 85,217	N/A	N/A
Total East Smithfield Debt Surcharge	236,715	\$	85,217	\$0	N/A

Schedule HJS-11
Proposed Rates and Impacts

Proposed Rates and Impacts
Rate Year Ending December 31, 2017

Billing Unit	Pro-Forma Units of Service	Proposed Monthly Pvt. Fire Charge	Private Fire Charge Revenues	Current Pvt. Fire Charge	% Change
Private Fire Service Charges					
3/4"	3	\$ 8.64	\$ 311	\$ 7.51	15.00%
1"	9	\$ 10.21	\$ 1,103	\$ 8.88	15.00%
1-1/2"	3	\$ 12.57	\$ 453	\$ 10.93	15.00%
2"	58	\$ 18.64	\$ 12,974	\$ 16.21	15.00%
4"	361	\$ 79.67	\$ 345,139	\$ 69.28	15.00%
6"	1,231	\$ 129.89	\$ 1,918,772	\$ 112.95	15.00%
8"	244	\$ 196.73	\$ 576,027	\$ 171.07	15.00%
10"	4	\$ 274.06	\$ 13,155	\$ 238.31	15.00%
12"	20	\$ 367.64	\$ 88,234	\$ 319.69	15.00%
16"	1	\$ 611.43	\$ 7,337	\$ 531.68	15.00%
Total		\$	2,963,505	\$ 2,576,961	15.00%

Billing Unit	Pro-Forma Units of Service	Proposed Annual Hydrant Charge	Hydrant Charge Revenues	Current Pvt. Fire Charge	% Change
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Public Fire Service Charges

Hydrants	2,848	\$ 454.00	\$ 1,292,992	\$ 394.80	14.99%
			\$ 1,292,992	\$ 1,124,390	14.99%

Total Fire Protection Charge Revenue			\$4,256,497.15	\$3,701,351.40	15.00%
Total Rate Revenues			76,630,404	68,264,229	12.26%
Miscellaneous Revenues		\$	(1,089,482)	(1,089,482)	
Total Revenues			77,719,886	69,353,711	12.06%

Schedule HJS-11A
Summary of Rates
Rate Year Ending December 31, 2017

Consumption Charges

Monthly	Current Consumption Charge	Revised Consumption Charge (1)	\$ Increase	Originally Filed Consumption Charge	Delta
Retail Charges					
Residential (HCF)	\$ 3.044	\$ 3.578	\$ 0.53	\$ 3.531	\$ 0.047
Commercial (HCF)	\$ 2.901	\$ 3.388	\$ 0.49	\$ 3.349	\$ 0.039
Industrial (HCF)	\$ 2.848	\$ 3.337	\$ 0.49	\$ 3.299	\$ 0.038
Wholesale Charges					
Consumption (HCF)	\$ 1.29490	\$ 1.351127	\$ 0.06	\$ 1.392244	\$ (0.041)
Consumption (MG)	\$ 1,731.16	\$ 1,806.32	\$ 75.16	\$ 1,861.29	\$ (54.969)

Service Charges

Monthly	Current Retail Service Charge	Revised Retail Service Charge (1)	\$ Increase	Originally Filed Retail Service Charge	
5/8"	\$ 7.89	\$ 7.82	\$ (0.07)	\$ 7.83	\$ (0.010)
3/4"	\$ 8.32	\$ 8.32	\$ -	\$ 8.33	\$ (0.010)
1"	\$ 9.58	\$ 9.82	\$ 0.24	\$ 9.83	\$ (0.010)
1.5"	\$ 11.27	\$ 11.81	\$ 0.54	\$ 11.83	\$ (0.020)
2"	\$ 15.91	\$ 17.30	\$ 1.39	\$ 17.33	\$ (0.030)
3"	\$ 50.10	\$ 57.72	\$ 7.62	\$ 57.83	\$ (0.110)
4"	\$ 62.77	\$ 72.69	\$ 9.92	\$ 72.82	\$ (0.130)
6"	\$ 92.31	\$ 107.62	\$ 15.31	\$ 107.82	\$ (0.200)
8"	\$ 126.08	\$ 147.54	\$ 21.46	\$ 147.81	\$ (0.270)
10"	\$ 156.68	\$ 183.72	\$ 27.04	\$ 184.06	\$ (0.340)
12"	\$ 187.28	\$ 219.90	\$ 32.62	\$ 220.31	\$ (0.410)

Retail Fire Protection Service Charges (Providence Only)

Monthly	Current Providence Only Fire Protection Charge	Revised Providence Only Fire Protection Charge (1)	\$ Increase	Originally Filed Providence Only Fire Protection Charge	
5/8"	\$ 1.20	\$ 1.38	\$ 0.18	\$ 1.38	\$ -
3/4"	\$ 1.80	\$ 2.07	\$ 0.27	\$ 2.07	\$ -
1"	\$ 4.48	\$ 5.15	\$ 0.67	\$ 5.15	\$ -
1.5"	\$ 11.95	\$ 13.74	\$ 1.79	\$ 13.74	\$ -
2"	\$ 28.66	\$ 32.96	\$ 4.30	\$ 32.96	\$ -
3"	\$ 77.62	\$ 89.26	\$ 11.64	\$ 89.26	\$ -
4"	\$ 131.35	\$ 151.05	\$ 19.70	\$ 151.05	\$ -
6"	\$ 268.67	\$ 308.97	\$ 40.30	\$ 308.97	\$ -
8"	\$ 405.99	\$ 466.89	\$ 60.90	\$ 466.89	\$ -
10"	\$ 620.93	\$ 714.07	\$ 93.14	\$ 714.07	\$ -
12"	\$ 1,026.91	\$ 1,180.95	\$ 154.04	\$ 1,180.95	\$ -

Private Fire Service Charges

Monthly	Current Private Fire Service Charge	Revised Fire Service Charge (1)	\$ Increase	Originally Filed Fire Service Charge	
3/4"	\$ 7.51	\$ 8.64	\$ 1.13	\$ 8.64	\$ -
1"	\$ 8.88	\$ 10.21	\$ 1.33	\$ 10.21	\$ -
1-1/2"	\$ 10.93	\$ 12.57	\$ 1.64	\$ 12.57	\$ -
2"	\$ 16.21	\$ 18.64	\$ 2.43	\$ 18.64	\$ -
4"	\$ 69.28	\$ 79.67	\$ 10.39	\$ 79.67	\$ -
6"	\$ 112.95	\$ 129.89	\$ 16.94	\$ 129.89	\$ -
8"	\$ 171.07	\$ 196.73	\$ 25.66	\$ 196.73	\$ -
10"	\$ 238.31	\$ 274.06	\$ 35.75	\$ 274.06	\$ -
12"	\$ 319.69	\$ 367.64	\$ 47.95	\$ 367.64	\$ -
16"	\$ 531.68	\$ 611.43	\$ 79.75	\$ 611.43	\$ -

Public Fire Service Charges

Annual	Current Public Fire Service Charge	Revised Public Fire Service Charge (1)	\$ Increase	Originally Filed Fire Service Charge	
Hydrant	\$ 394.80	\$ 454.00	\$ 59.20	\$ 454.00	\$ -

East Smithfield Debt Surcharge

Monthly	Current Surcharge	Proposed Surcharge (1)	\$ Increase	Originally Filed Surcharge	
All E. Smithfield Customers (HC)	\$ -	\$ 0.36	\$ 0.36	\$ 0.36	\$ -

1) Includes:

- Corrected ES Units
- Corrected T&D Plant Split Per KCWA 1
- Corrected net plant per Mary 9/1 email

Schedule HJS-12
Comparison of Revenues by Customer Class

Comparison of Revenues by Customer Class
Rate Year Ending December 31, 2017

	Existing Rates	Revised Rates (1)	% Change	Originally Filed Rates	Delta
Retail					
Monthly Service Charge	\$ 7,603,522	\$ 7,636,456	0.4%	\$ 7,646,333	\$ (9,877)
East Smithfield Debt Surcharge	\$ -	\$ 85,217		\$ 85,217	\$ -
Periodic FPSC	\$ 1,252,391	\$ 1,440,250	15.0%	\$ 1,493,976	\$ (53,726)
Volume Charge					
Residential	\$ 26,368,787	\$ 30,998,429	17.6%	\$ 30,591,714	\$ 406,716
Commercial	\$ 12,292,647	\$ 14,358,132	16.8%	\$ 14,193,082	\$ 165,051
Industrial	\$ 543,449	\$ 636,843	17.2%	\$ 629,601	\$ 7,242
Total Retail	\$ 48,060,796	\$ 55,155,327	14.8%	\$ 54,639,923	\$ 515,404
Wholesale					
East Providence	\$ 2,659,088	\$ 2,774,542	4.3%	\$ 2,858,976	\$ (84,434)
East Smithfield	\$ -	\$ -	N/A	\$ -	\$ -
Greenville	\$ 557,724	\$ 581,940	4.3%	\$ 599,649	\$ (17,709)
Kent County	\$ 3,223,445	\$ 3,363,402	4.3%	\$ 3,465,756	\$ (102,354)
Smithfield	\$ 609,008	\$ 635,450	4.3%	\$ 654,788	\$ (19,338)
Warwick	\$ 5,576,271	\$ 5,818,386	4.3%	\$ 5,995,449	\$ (177,063)
Lincoln	\$ 1,360,721	\$ 1,419,802	4.3%	\$ 1,463,009	\$ (43,207)
Johnston	\$ 421,183	\$ 439,471	4.3%	\$ 452,844	\$ (13,374)
Bristol County	\$ 2,094,641	\$ 2,185,587	4.3%	\$ 2,252,098	\$ (66,511)
Total Wholesale	\$ 16,502,082	\$ 17,218,580	4.3%	\$ 17,742,569	\$ (523,989)
Fire Protection					
Private Fire Protection	\$ 2,576,961	\$ 2,963,505	15.0%	\$ 2,963,505	\$ -
Public Fire Protection	\$ 1,124,390	\$ 1,292,992	15.0%	\$ 1,292,992	\$ -
Total Fire Protection	\$ 3,701,351	\$ 4,256,497	15.0%	\$ 4,256,497	\$ -
Total Rate Revenues	\$ 68,264,229	\$ 76,630,404	12.3%	\$ 76,638,990	\$ (8,586)
Miscellaneous Revenues	\$ (1,089,482)	\$ (1,089,482)		\$ (1,089,482)	\$ -
Total Revenues	\$ 69,353,711	\$ 77,719,886	12.1%	\$ 77,728,472	\$ (8,586)

1) Includes:

- Corrected ES Units
- Corrected T&D Plant Split Per KCWA 1
- Corrected net plant per Mary 9/1 email

Schedule HJS-13
Typical Bill Comparison

Comparison of Typical Annual Charges
Rate Year Ending December 31, 2017

	Proposed Rates	Existing Rates	% Change
Residential - (5/8" Meter, 100 HCF)			
Service Charge	\$ 93.84	\$ 94.68	-0.9%
Volume Charge	\$ 357.84	\$ 304.40	17.6%
Total	\$ 451.68	\$ 399.08	13.2%
Commercial - (2" Meter, 2,000 HCF)			
Service Charge*	\$ 207.60	\$ 190.92	8.7%
Volume Charge	6,776.89	5,802.00	16.8%
Total	\$ 6,984.49	\$ 5,992.92	16.5%
Industrial - (6" Meter, 10,000 HCF)			
Service Charge *	\$ 1,291.44	\$ 1,107.72	16.6%
Volume Charge	\$ 33,374.44	\$ 28,480.00	17.2%
Total	\$ 34,665.88	\$ 29,587.72	17.2%

Schedule HJS-14
Revenue Proof

Revenue Proof
Rate Year Ending December 31, 2017

Net Operations & Maintenance Expense	\$ 37,084,033	\$ 37,084,033	\$ -
Capital Expense	\$ 30,889,069	\$ 30,889,069	\$ -
City Services Expense	\$ 957,400	\$ 957,400	\$ -
Property Taxes Expense	\$ 6,957,183	\$ 6,957,183	\$ -
Payment in Lieu of Taxes (PILOT)	\$ 326,000	\$ 326,000	\$ -
Total Expenses Allocated	\$ 76,213,685	\$ 76,213,685	\$ -
plus: Net Operating Revenue	\$1,502,484.05	\$1,502,484.05	\$ -
Net Revenue Requirement	\$ 77,716,169	\$ 77,716,169	\$ -
Retail			
Monthly Service Charge	\$ 7,636,456	\$ 7,646,333	\$ (9,877)
East Smithfield Debt Surcharge	\$ 85,217	\$ 85,217	\$ -
Retail FPSC	\$ 1,440,250	\$ 1,493,976	\$ (53,726)
Volume Charge			
Residential	\$ 30,998,429	\$ 30,591,714	\$ 406,716
Commercial	\$ 14,358,132	\$ 14,193,082	\$ 165,051
Industrial	\$ 636,843	\$ 629,601	\$ 7,242
Total Retail	\$ 55,155,327	\$ 54,639,923	\$ 515,404
Wholesale			
East Providence	\$ 2,774,542	\$ 2,858,976	\$ (84,434)
East Smithfield	\$ -	\$ -	\$ -
Greenville	\$ 581,940	\$ 599,649	\$ (17,709)
Kent County	\$ 3,363,402	\$ 3,465,756	\$ (102,354)
Smithfield	\$ 635,450	\$ 654,788	\$ (19,338)
Warwick	\$ 5,818,386	\$ 5,995,449	\$ (177,063)
Lincoln	\$ 1,419,802	\$ 1,463,009	\$ (43,207)
Johnston	\$ 439,471	\$ 452,844	\$ (13,374)
Bristol County	\$ 2,185,587	\$ 2,252,098	\$ (66,511)
Total Wholesale	\$ 17,218,580	\$ 17,742,569	\$ (523,989)
Fire Protection			
Private Fire Protection	\$ 2,963,505	\$ 2,963,505	\$ -
Public Fire Protection	\$ 1,292,992	\$ 1,292,992	\$ -
Total Fire Protection	\$ 4,256,497	\$ 4,256,497	\$ -
Total Rate Revenues	\$ 76,630,404	\$ 76,638,990	\$ (8,586)
Miscellaneous Revenues	\$ 1,089,482	\$ 1,089,482	\$ -
Total Revenues	\$ 77,719,886	\$ 77,728,472	\$ (8,586)
Total Surplus / (Deficit)	\$ 3,718	\$ 12,303	\$ (8,586)

Note: Surplus due to rounding

Schedule HJS-15
Projected Volumes

Calculation of Rate Year Sales Volumes
Rate Year Ending December 31, 2017
(Volumes in HCF)

Customer Class	FY 2012	FY 2013	FY 2014	FY 2015	Three Year Average	Adjustments (1)	Pro Forma Rate Year
Retail							
Residential	8,487,320	8,345,520	8,627,628	8,347,957	8,440,369	222,176	8,662,545
Commercial	4,392,712	4,565,034	3,903,139	4,230,647	4,232,940	4,443	4,237,383
Industrial	201,227	184,632	185,888	171,644	180,721	10,096	190,818
Sub-total Retail	13,081,259	13,095,186	12,716,655	12,750,248	12,854,030	236,715	13,090,745
	49.75%	51.48%	49.17%	48.22%			
Wholesale							
East Providence	2,015,566	1,947,969	2,201,598	2,010,940	2,053,502		2,053,502
East Smithfield	279,817	272,257	278,534	318,959	289,917	(289,917)	-
Greenville	442,414	416,633	431,647	443,841	430,707		430,707
Kent County	2,800,752	2,424,743	2,561,361	2,561,821	2,515,975	(26,644)	2,489,331
Smithfield	438,706	436,247	497,433	477,254	470,311		470,311
Warwick	4,272,694	4,050,757	4,202,875	4,665,329	4,306,320		4,306,320
Lincoln	1,017,940	1,007,955	1,025,337	1,119,193	1,050,828		1,050,828
Johnston	262,814	204,366	337,577	433,844	325,262		325,262
Bristol County	1,682,988	1,580,779	1,608,984	1,663,045	1,617,603		1,617,603
Sub-total Wholesale	13,213,689	12,341,706	13,145,345	13,694,224	13,060,425	(316,560)	12,743,865
	50.25%	48.52%	50.83%	51.78%			
Grand Total	26,294,948	25,436,892	25,862,000	26,444,473	25,914,455	(79,845)	25,834,610
Unaccounted for Water	3,825,119	4,158,147	3,046,994	3,119,179	3,537,360	-	3,537,360
(1) East Smithfield Retail							
Residential		218,471	228,489	219,570	222,176		
Commercial		4,155	3,409	5,763	4,443		
Industrial		9,770	8,049	12,469	10,096		
Total East Smithfield Retail		232,396	239,948	237,802	236,715		

1 Adjustments relate to the pending acquisition of the East Smithfield water utility and known decreases in projected demand by Kent County as discussed in the testimony of Harold Smith

Plant Investment
Test Year Ended June 30, 2015

Source of Supply & Pumping		Allocation Factor	Plant in Service	Accumulated Depreciation	Net Book Value	CIAC	Adj. Net Book Value	Base	Max Day	Max Hour	Meters & Services	Collection	Public Fire	Wholesale
+30321+30320+17900 Land and Land Rights		A	\$ 36,450,750	\$ -	\$ 36,450,750	\$ 395,933	\$ 36,054,817	\$ 19,980,679	\$ -	\$ -	\$ -	\$ -	\$ 360,548	\$ 15,713,590
30421+30420 Structures and Improvements		A	\$ 22,430,279	\$ 15,053,919	\$ 7,376,360	\$ 349,640	\$ 7,026,720	\$ 3,894,033	\$ -	\$ -	\$ -	\$ -	\$ 70,267	\$ 3,062,420
30520 Collecting & Impounding Reservoirs		A	\$ 12,653,700	\$ 8,116,280	\$ 4,537,420	\$ 415,415	\$ 4,122,005	\$ 2,294,312	\$ -	\$ -	\$ -	\$ -	\$ 41,220	\$ 1,796,473
30620 Land & Impounding Reservoirs		A	\$ 4,176,429	\$ -	\$ 4,176,429	\$ -	\$ 4,176,429	\$ 2,314,473	\$ -	\$ -	\$ -	\$ -	\$ 41,764	\$ 1,820,192
Lakes Rivers and Other Intakes		A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30920 Supply Mains		A	\$ 22,321,197	\$ 6,113,906	\$ 16,207,291	\$ 4,223,331	\$ 11,984,260	\$ 6,641,378	\$ -	\$ -	\$ -	\$ -	\$ 119,843	\$ 5,223,040
30920 Other Water Source Plant		A	\$ -	\$ -	\$ -	\$ 1,892	\$ (1,892)	\$ (1,048)	\$ -	\$ -	\$ -	\$ -	\$ (19)	\$ (825)
31021 Other Power Production Equipment		A	\$ 459,318	\$ 403,611	\$ 50,407	\$ 152,615	\$ (102,209)	\$ (56,641)	\$ -	\$ -	\$ -	\$ -	\$ (1,022)	\$ (44,545)
31121 Electric Pumping Equipment		N	\$ 1,709,401	\$ 939,033	\$ 770,368	\$ 295,152	\$ 475,216	\$ 229,439	\$ 42,389	\$ 15,608	\$ -	\$ -	\$ 4,212	\$ 183,566
31122 Hydraulic Pumping Equipment		N	\$ 107,721	\$ 57,450	\$ 50,571	\$ 13,358	\$ 37,313	\$ 16,015	\$ 3,325	\$ 1,225	\$ -	\$ -	\$ 331	\$ 14,414
Other Plant & Miscellaneous Equipment		N	\$ 1,150,739	\$ 1,150,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Source of Supply & Pumping Plant			\$ 101,459,534	\$ 31,839,537	\$ 69,619,997	\$ 5,847,336	\$ 63,772,661	\$ 35,304,638	\$ 45,717	\$ 16,834	\$ -	\$ -	\$ 637,144	\$ 27,768,328
Water Treatment Plant														
30330 Land and Land Rights		AA	\$ 29,994	\$ -	\$ 29,994	\$ 10,113	\$ 19,881	\$ 6,313	\$ 4,705	\$ -	\$ -	\$ -	\$ 199	\$ 8,665
30430 Structures and Improvements		AA	\$ 54,031,798	\$ 39,016,654	\$ 15,015,144	\$ 1,543,556	\$ 13,471,588	\$ 4,277,724	\$ 3,187,893	\$ -	\$ -	\$ -	\$ 134,716	\$ 5,871,255
32030 Water Treatment Equipment		AA	\$ 13,593,879	\$ 12,893,892	\$ 699,987	\$ 946,331	\$ (246,344)	\$ (78,223)	\$ (56,294)	\$ -	\$ -	\$ -	\$ (2,463)	\$ (107,363)
33930 Other Plant & Miscellaneous Equipment		AA	\$ 26,674,487	\$ 19,620,754	\$ 7,053,734	\$ -	\$ 7,053,734	\$ 2,239,820	\$ 1,669,183	\$ -	\$ -	\$ -	\$ 70,537	\$ 3,074,194
Total Water Treatment Plant			\$ 94,330,159	\$ 71,531,300	\$ 22,788,859	\$ 2,500,000	\$ 20,288,859	\$ 6,445,634	\$ 4,803,487	\$ -	\$ -	\$ -	\$ 202,989	\$ 8,846,750
Transmission & Distribution Plant														
30340 Land and Land Rights		L	\$ 614,902	\$ -	\$ 614,902	\$ 99,748	\$ 515,154	\$ 177,011	\$ 131,914	\$ 69,920	\$ -	\$ -	\$ 28,679	\$ 107,630
30440 Structures and Improvements		L	\$ 218,135	\$ 200,233	\$ 17,941	\$ 14,857	\$ 2,984	\$ 1,025	\$ 764	\$ 405	\$ -	\$ -	\$ 166	\$ 624
33040 Distribution Reservoirs & Standpipes		AA	\$ 18,722,912	\$ 11,619,096	\$ 7,103,817	\$ 670,531	\$ 6,433,286	\$ 2,042,805	\$ 1,522,362	\$ -	\$ -	\$ -	\$ 64,333	\$ 2,803,787
33140 Transmission Mains (1) (2)		AA	\$ 46,008,498	\$ 9,927,100	\$ 36,081,398	\$ 3,872,896	\$ 32,208,502	\$ 10,227,363	\$ 7,621,764	\$ -	\$ -	\$ -	\$ 322,085	\$ 14,037,270
33140 Distribution Mains (1) (2)		TD	\$ 69,174,449	\$ 14,925,940	\$ 54,248,509	\$ 16,364,878	\$ 37,884,031	\$ 15,426,945	\$ 11,496,639	\$ 10,940,447	\$ -	\$ -	\$ -	\$ -
33340 T&D Services		TD	\$ 70,963,054	\$ 14,619,135	\$ 56,343,919	\$ 7,626,312	\$ 48,717,607	\$ 19,849,018	\$ 14,792,106	\$ 14,076,484	\$ -	\$ -	\$ -	\$ -
33440 Meters & Meter Installation		C	\$ 27,240,361	\$ 21,265,098	\$ 5,974,372	\$ 769,143	\$ 5,974,229	\$ -	\$ -	\$ -	\$ 5,974,229	\$ -	\$ -	\$ -
33540 Hydrants		FP	\$ 9,837,595	\$ 3,902,404	\$ 5,935,191	\$ 1,834,209	\$ 4,100,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100,982	\$ -
33940 Other Plant & Miscellaneous Equipment		AA	\$ 7,834,658	\$ 7,834,658	\$ -	\$ 53	\$ (53)	\$ (17)	\$ (13)	\$ -	\$ -	\$ -	\$ (1)	\$ (23)
Total Transmission & Distribution Plant			\$ 250,614,563	\$ 84,294,213	\$ 166,320,350	\$ 30,503,627	\$ 135,816,723	\$ 47,724,170	\$ 35,565,556	\$ 25,087,256	\$ 5,974,229	\$ -	\$ 4,516,244	\$ 16,949,286

Schedule HJS-16
Allocation of Plant Investment

General Plant		Plant Investment																			
		Test Year Ended June 30, 2015																			

*Based on inch-Miles

Schedule HJS-17
Inch-Mile and Lost and Unaccounted-For Water Calculations

Inch-Mile Calculations
Year Ending June 30, 2015

	Pipe Size (inches)	Length (miles)	Inch-Miles
Services		225	
6		446	2,673
8		335	2,680
10		1	13
12		95	1,136
16		44	701
20		8	156
24		27	653
30		19	555
36		2	72
42		9	386
48		3	154
60		4	264
66		2	106
78		4	343
90		5	405
102		5	530
Totals		1,233	10,827

Breakdown Before Allocation of 12" Mains

			Length %	Inch-Miles %
Local Distribution (<12" + Services)	1,007	5,366	81.63%	49.56%
12" Mains	95	1,136	7.68%	10.50%
Transmission (>12")	132	4,325	10.69%	39.94%
	1,233	10,827	100.00%	100.00%

Breakdown After Allocation of 12" Mains

12" Mains

Local Distribution	100.00%	1,102	6,502	89.31%	60.06%
Transmission	0.00%	132	4,325	10.69%	39.94%
	100.00%	1,233	10,827	100.00%	100.00%

Unaccounted for Water Responsibility

Retail Customers

Local Distribution	89.31%
Transmission	5.42%

Total Retail Share of Unaccounted for Water

94.73%

Wholesale Customers

Local Distribution	0.00%
Transmission	5.27%

Total Wholesale Share of Unaccounted for Water

5.27%

Schedule HJS-18
Development of Factors N, NO and NP

Development of Allocation Factor N

Station	Capacity (MGD)	Percent of Capacity	Allocation	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	Wholesale
Raw Water	161.3	65.52%	A	36.31%	0.00%	0.00%	0.00%	0.00%	0.66%	28.56%
Neutaconkanut	28.9	11.76%	AA	3.73%	2.78%	0.00%	0.00%	0.00%	0.12%	5.12%
Bath Street	19.3	7.84%	AA	2.49%	1.86%	0.00%	0.00%	0.00%	0.08%	3.42%
Aqueduct	8.6	3.51%	AA	1.11%	0.83%	0.00%	0.00%	0.00%	0.04%	1.53%
Fruit Hill	4.3	1.76%	TD	0.72%	0.53%	0.51%	0.00%	0.00%	0.00%	0.00%
Alpine Estates	1.6	0.64%	TD	0.26%	0.20%	0.19%	0.00%	0.00%	0.00%	0.00%
Cranston	2.3	0.94%	TD	0.38%	0.28%	0.27%	0.00%	0.00%	0.00%	0.00%
Dean Estates	3.1	1.26%	TD	0.51%	0.38%	0.36%	0.00%	0.00%	0.00%	0.00%
Greenville	2.0	0.81%	TD	0.33%	0.25%	0.23%	0.00%	0.00%	0.00%	0.00%
Ashby Street	1.4	0.56%	TD	0.23%	0.17%	0.16%	0.00%	0.00%	0.00%	0.00%
Atwood Avenue	1.6	0.64%	TD	0.26%	0.19%	0.18%	0.00%	0.00%	0.00%	0.00%
Structure "D" PS	8.1	3.28%	TD	1.33%	0.99%	0.95%	0.00%	0.00%	0.00%	0.00%
North Elmore	1.0	0.41%	TD	0.17%	0.12%	0.12%	0.00%	0.00%	0.00%	0.00%
Waltham	2.7	1.08%	TD	0.44%	0.33%	0.31%	0.00%	0.00%	0.00%	0.00%
Totals	246.1	100.00%		48.28%	8.92%	3.28%	0.00%	0.00%	0.89%	38.63%
<i>Factor N</i>				48.28%	8.92%	3.28%	0.00%	0.00%	0.89%	38.63%
<i>Factor NO</i>				34.72%	25.87%	9.53%	0.00%	0.00%	0.67%	29.21%

Development of Allocation Factor NP

Station	Capacity (MGD)	Power Cost	Allocation	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	Wholesale
Neutaconkanut	28.9	\$ 245,927	AA	\$ 78,091	\$ 58,196	\$ -	\$ -	\$ -	\$ 2,459	\$ 107,181
Bath Street	19.3	\$ 220,892	AA	\$ 70,141	\$ 52,272	\$ -	\$ -	\$ -	\$ 2,209	\$ 96,270
Aqueduct	8.6	\$ 153,173	AA	\$ 48,638	\$ 36,247	\$ -	\$ -	\$ -	\$ 1,532	\$ 66,756
Fruit Hill	4.3	\$ 34,229	TD	\$ 13,946	\$ 10,393	\$ 9,890	\$ -	\$ -	\$ -	\$ -
Alpine Estates	1.6	\$ 2,178	TD	\$ 887	\$ 661	\$ 629	\$ -	\$ -	\$ -	\$ -
Cranston	2.3	\$ 11,962	TD	\$ 4,874	\$ 3,632	\$ 3,456	\$ -	\$ -	\$ -	\$ -
Dean Estates	3.1	\$ 27,353	TD	\$ 11,145	\$ 8,305	\$ 7,904	\$ -	\$ -	\$ -	\$ -
Greenville	2.0	\$ 14,443	TD	\$ 5,884	\$ 4,385	\$ 4,173	\$ -	\$ -	\$ -	\$ -
Ashby Street	1.4	\$ -	TD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Atwood Avenue	1.6	\$ 8,697	TD	\$ 3,544	\$ 2,641	\$ 2,513	\$ -	\$ -	\$ -	\$ -
Structure "D" PS	8.1	\$ -	TD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North Elmore	1.0	\$ 11,861	TD	\$ 4,833	\$ 3,601	\$ 3,427	\$ -	\$ -	\$ -	\$ -
Waltham	2.7	\$ 7,973	TD	\$ 3,249	\$ 2,421	\$ 2,304	\$ -	\$ -	\$ -	\$ -
Totals	84.9	\$ 738,689		\$ 245,231	\$ 182,754	\$ 34,296	\$ -	\$ -	\$ 6,200	\$ 270,208
				33.20%	24.74%	4.64%	0.00%	0.00%	0.84%	36.58%
<i>Factor NP</i>				63.42%						36.58%

Schedule HJS-19
T&D Labor Allocators

Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	Wholesale	Check
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HM Cost Allocations

FY 2010	24.36%	18.15%	17.28%	29.80%	0.00%	8.62%	1.79%	100.00%
FY 2011	24.88%	18.54%	17.64%	24.40%	0.00%	12.37%	2.17%	100.00%
FY 2012	24.04%	17.92%	17.05%	26.01%	0.00%	12.68%	2.30%	100.00%
FY 2013	21.07%	15.70%	14.94%	32.74%	0.01%	13.36%	2.18%	100.00%
FY 2014	17.55%	13.08%	12.45%	44.38%	0.00%	10.64%	1.91%	100.00%
FY 2015	20.21%	15.06%	14.33%	32.69%	0.00%	15.31%	2.40%	100.00%

6 Yr. Average **22.02%** **16.41%** **15.61%** **31.67%** **0.00%** **12.16%** **2.13%** **100.00%**

HOC Cost Allocations

FY 2010	37.94%	28.27%	26.91%	0.01%	0.00%	1.92%	4.95%	100.00%
FY 2011	38.03%	28.34%	26.97%	0.03%	0.00%	1.85%	4.78%	100.00%
FY 2012	37.82%	28.19%	26.82%	0.02%	0.00%	1.99%	5.15%	100.00%
FY 2013	37.47%	27.92%	26.57%	0.95%	0.00%	1.98%	5.11%	100.00%
FY 2014	37.82%	28.19%	26.82%	0.01%	0.00%	2.00%	5.16%	100.00%
FY 2015	37.82%	28.19%	26.82%	0.01%	0.00%	2.00%	5.16%	100.00%

6 Yr. Average **37.82%** **28.18%** **26.82%** **0.17%** **0.00%** **1.96%** **5.05%** **100.00%**

HMC Cost Allocations

FY 2010	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2011	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2012	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2013	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2014	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2015	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%

6 Yr. Average **0.00%** **0.00%** **0.00%** **100.00%** **0.00%** **0.00%** **0.00%** **100.00%**

X1 Cost Allocations

FY 2010	24.42%	18.20%	17.32%	29.76%	0.00%	8.53%	1.78%	100.00%
FY 2011	24.96%	18.60%	17.70%	24.18%	0.00%	12.37%	2.17%	100.00%
FY 2012	24.08%	17.95%	17.08%	25.89%	0.00%	12.69%	2.31%	100.00%
FY 2013	21.06%	15.70%	14.94%	32.74%	0.01%	13.37%	2.18%	100.00%
FY 2014	17.51%	13.05%	12.42%	44.47%	0.00%	10.63%	1.91%	100.00%
FY 2015	20.20%	15.05%	14.32%	32.70%	0.00%	15.33%	2.40%	100.00%

3 Yr. Average **22.04%** **16.42%** **15.63%** **31.62%** **0.00%** **12.16%** **2.12%** **100.00%**

X2 Cost Allocations

FY 2010	37.95%	28.28%	26.91%	0.00%	0.00%	1.91%	4.94%	100.00%
FY 2011	38.07%	28.37%	27.00%	0.00%	0.00%	1.83%	4.73%	100.00%
FY 2012	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%	5.17%	100.00%
FY 2013	37.43%	27.90%	26.55%	1.03%	0.00%	1.98%	5.11%	100.00%
FY 2014	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%	5.17%	100.00%
FY 2015	37.82%	28.19%	26.82%	0.00%	0.00%	2.00%	5.17%	100.00%

3 Yr. Average **37.82%** **28.19%** **26.82%** **0.17%** **0.00%** **1.95%** **5.05%** **100.00%**

X3 Cost Allocations

FY 2010	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2011	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2012	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2013	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2014	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
FY 2015	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%

3 Yr. Average **0.00%** **0.00%** **0.00%** **100.00%** **0.00%** **0.00%** **0.00%** **100.00%**

Schedule HJS-20

Retail Service Charge Calculation

[illegible]

Schedule HJS-21

Providence Only Fire Protection Charge Calculation

[illegible]

Schedule HJS-22

Private Fire Service Charge Calculation

Fire Connection Size	Accounts	Demand Factor	6" Equivalency Factor	6" Equivalent Connections	5/8" Equivalency	M&S Cost Per Month	Billing Cost Per Bill	Demand Cost Per Month	Total Cost Per Month	Existing Charge	Proposed Charge	Revenues
3/4"	3	0.5	0.004	0.01	1.10	\$5.49	\$ 2.84	\$ 0.15	\$ 8.48	\$ 7.51	\$ 8.64	\$ 311
1"	9	1.0	0.009	0.08	1.40	\$6.99	\$ 2.84	\$ 0.32	\$ 10.14	\$ 8.88	\$ 10.21	\$ 1,103
1-1/2"	3	2.9	0.026	0.08	1.80	\$8.98	\$ 2.84	\$ 0.92	\$ 12.74	\$ 10.93	\$ 12.57	\$ 453
2"	58	6.2	0.056	3.23	2.90	\$14.47	\$ 2.84	\$ 1.95	\$ 19.27	\$ 16.21	\$ 18.64	\$ 12,974
4"	361	38.3	0.344	124.28	14.00	\$69.86	\$ 2.84	\$ 12.09	\$ 84.79	\$ 69.28	\$ 79.67	\$ 345,139
6"	1,231	111.3	1.000	1,231.00	21.00	\$104.79	\$ 2.84	\$ 35.12	\$ 142.76	\$ 112.95	\$ 129.89	\$ 1,918,772
8"	244	237.2	2.131	519.97	29.00	\$144.71	\$ 2.84	\$ 74.85	\$ 222.40	\$ 171.07	\$ 196.73	\$ 576,027
10"	4	426.6	3.832	15.33	36.25	\$180.89	\$ 2.84	\$ 134.60	\$ 318.33	\$ 238.31	\$ 274.06	\$ 13,155
12"	20	689.0	6.190	123.81	43.50	\$217.07	\$ 2.84	\$ 217.42	\$ 437.33	\$ 319.69	\$ 367.64	\$ 88,234
16"	1	1,468.4	13.192	13.19	58.00	\$289.42	\$ 2.84	\$ 463.33	\$ 755.59	\$ 531.68	\$ 611.43	\$ 7,337
Public Fire Hydrants	1,934			6,216.00								\$ 2,963,505

Costs Allocated to Private Fire Service

Meters & Services	\$ 2,349,938
Billing & Collection	\$ 65,854
Demand Costs	\$ 856,001
Less Costs Recovered from Retail Volume Charge	\$ 308,420
Total Private Fire Protection Costs	\$ 2,963,373

Schedule HJS-23
Public Fire Protection Charge Calculation

Direct Fire Costs (Per Hydrant)	\$	2,041,733
Direct Fire Protection Costs		6,216
Hydrants		
Cost Per Hydrant	\$	328.46
Demand Costs		
Max Day	\$	1,270,132
Max Hour	\$	2,205,751
Total Demand Costs	\$	3,475,882
Total 6" Equivalents		8,247
Cost Per 6" Equivalent	\$	421.47
Calculated Annual Hydrant Charge (Before Adjustment)	\$	749.94
Less Adjustment (per 6" Eq.)	\$	(295.94)
Proposed Annual Hydrant Charge (Adjusted)	\$	454.00
Non-Providance Hydrants		2,848.00
Full Hydrant Charge COS	\$	4,661,615
Hydrant Charge Revenues		1,292,992
Remaining to be Recovered	\$	3,368,623
Providence Retail FPSC	\$	2,525,791
FP Costs Recovered on Retail Volume Charge	\$	842,832