

**DIRECT TESTIMONY OF
HAROLD J. SMITH, VICE PRESIDENT
RAFTELIS FINANCIAL CONSULTANTS, INC.**

for

**PROVIDENCE WATER SUPPLY BOARD
DOCKET # _____**

May 2016

INTRODUCTION

Q. Please state your name and business address.

A. My name is Harold J. Smith and my business address is 227 West Trade Street, Suite 1400, Charlotte, North Carolina, 28202.

Q. By whom are you employed and in what capacity.

A. I am a Vice President of Raftelis Financial Consultants, Inc. (RFC), a consulting firm specializing in the areas of water and wastewater finance and pricing. RFC was established in 1993 in Charlotte, North Carolina, by George A. Raftelis to provide environmental and management consulting services to public and private sector clients. RFC is a national leader in the development of water and wastewater rates.

Q. Please describe your educational background and work experience.

A. I obtained a Master of Business Administration from Wake Forest University in 1997 and a Bachelor of Science in Natural Resources from the University of the South in 1987. As an employee of Raftelis Financial Consultants, I have been involved in numerous projects for public utilities including a number of studies involving a wide range of technical specialties including water utility cost of service and rate structure studies and water utility financial planning studies.

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

A. Yes. I provided testimony before the Rhode Island Public Utilities Commission (RIPUC) in Providence Water Supply Board's (Providence Water) most recent filings (Dockets 3832, 4061, 4070, 4406 and 4571) and in Newport Water's six most recent rate filings (Docket Nos. 3578, 3675, 3818, 4025, 4243, 4355 and 4595). I have also provided testimony on water rate related matters before the Tennessee Regulatory Authority as well as in court proceedings in Arizona, Connecticut, Indiana, Maryland and Maine.

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1 **Q. Do you belong to any professional organizations or committees?**

2 A. Yes. I am a member of the American Water Works Association where I served as chairman
3 of the Competitive Practices Committee and I am a member of the New England Water Works
4 Association.

5

6 **Q. Please describe your role in this proceeding?**

7 A. I have worked with the staff of Providence Water to perform cost allocations and develop cost
8 based rates and charges. The results of my analyses are included in the schedules incorporated
9 herein with my testimony.

10

11 **Q. Please describe the purpose of your testimony.**

12 A. This testimony provides an explanation for each schedule attached to my testimony. The
13 schedules calculate the proposed commodity rates for retail customers of Providence Water, and
14 proposed wholesale rates for East Providence, East Smithfield, Greenville, Kent County,
15 Smithfield, Warwick, Lincoln, Johnston, and Bristol County. Other charges calculated in the
16 model include proposed monthly service charges, and proposed public and private fire protection
17 charges for Providence Water customers. The testimony also serves as a guide to other sources
18 where assumptions are used, the logic that was used in the development of the model, and the
19 flow of empirical and calculated information.

20

21 **Q. What are your general conclusions?**

22 A. As shown on schedule HJS-1, Providence Water is in need of additional rate revenue of
23 \$8,328,042 to properly fund O&M and capital costs related to providing service to its customers.
24 This represents a revenue increase of 12.17%.

25

26 **Q. Will all rates increase by 12.17%?**

27 A. No, this represents the increase in the total rate revenue requirements. Please see HJS-11,
28 which provides a breakdown of current rates, proposed rates, and the associated percentage
29 changes.

30

1

2 **CONTENT OF EXHIBITS**

3 Q. Please provide a brief description of your prefiled Exhibits.

4

5 A. My pre-filed exhibits fall into two categories, those addressing the development of a
6 normalized test and rate year revenue requirements, and those addressing the cost of service
7 allocation and rate design. They are as follows:

8 1. Cost of Service Allocation and Rate Design Methodology

- 9
- 10 a. **Schedule HJS-1 Cost of Service Summary:** This schedule shows a summary of
11 the costs and revenues associated with serving Providence Water customers,
12 under the current rates (Pro-Forma Old Rates) and under the proposed rates (Pro-
13 forma New Rates).
- 14 b. **Schedule HJS-2 Adjusted Test Year Revenue under Existing Rates:** This
15 schedule shows the revenues that would be generated using test year units of
16 service and existing rates. Revenues are shown by individual charge, including
17 revenues generated by quarterly and monthly service charges, retail and wholesale
18 consumption charges, and public and private fire protection charges.
- 19 c. **Schedule HJS-3 Pro Forma Revenue under Existing Rates:** This schedule
20 shows the revenues that would be generated using rate year units of service and
21 existing rates. Revenues are shown by individual charge, including revenues
22 generated by quarterly and monthly service charges, retail and wholesale
23 consumption charges, and public and private fire protection charges.
- 24 d. **Schedule HJS-4 Allocation to Base/Extra Capacity Categories:** This schedule
25 shows the way in which the rate year revenue requirements are allocated to
26 different cost of service categories.
- 27 e. **Schedule HJS-5 Allocation Factor Summary:** This schedule provides a
28 summary of the allocation factors used to allocate costs to the cost of services
29 categories and to customer classes.
- 30 f. **Schedule HJS-6 Allocation Factor Detail:** This shows the derivation of the
31 allocation factors used to allocate costs to the cost of services categories and to
32 customer classes.

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- 1
- 2 g. **Schedule HJS-7 Cost Allocation Summary:** This schedule summarizes the rate
3 year expenses that Providence Water is seeking to recover through rates, as well
4 as the allocation of these expenses to cost of service categories. This schedule
5 also presents a calculation of the net operating revenue allowance increase
6 required.
- 7 h. **Schedule HJS-8 Units of Service:** Projected water consumption and peaking
8 factors for each customer are shown on this schedule.
- 9 i. **Schedule HJS-9 Unit Cost of Service:** This schedule shows the calculation of
10 unit costs resulting from the allocation of different types of expenses to the cost of
11 service categories.
- 12 j. **Schedule HJS-10 Cost Distribution to Customer Classes:** The allocation of
13 categorized costs to customer classes based on their demand characteristics is
14 shown on this schedule.
- 15 k. **Schedule HJS-11 Proposed Rates and Impacts:** This schedule shows the
16 proposed water service charges and commodity charges for each customer class,
17 public and private fire charges, and the percent change that the proposed charges
18 represent over existing rates.
- 19 l. **Schedule HJS-11A Summary of Rates:** This schedule provides a summary of
20 the current and proposed water service charges and commodity charges for each
21 customer class, public and private fire charges, and the difference between the
22 current and proposed charges.
- 23 m. **Schedule HJS-12 Comparison of Revenues by Customer Class:** This schedule
24 provides a comparison of revenues generated from each customer class under
25 both the existing and proposed rates. Also shown is the percent difference
26 between revenues under existing and proposed rates.
- 27 n. **Schedule HJS-13 Typical Bill Comparison:** This schedule provides a
28 comparison of typical annual charges under the existing and proposed rates for
29 typical residential, commercial and industrial customers.

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- 1 o. **Schedule HJS-14 Revenue Proof:** This schedule provides a summary of the
- 2 revenue requirements and revenue to be recovered under the proposed rates.
- 3 p. **Schedule HJS-15 Projected Volumes:** This schedule summarizes consumption
- 4 data for each of Providence Water's customer classes (and each wholesale
- 5 customer) for test-year, pro-forma rate year and the previous three fiscal years.
- 6 q. **Schedule HJS-16 Allocation of Plant Investment:** This schedule shows the
- 7 allocation of net plant investment to cost categories.
- 8 r. **Schedule HJS-17 Inch-Mile and Lost and Unaccounted-For Water**
9 **Calculations:** This schedule shows the calculation of the inch-miles of pipe in the
- 10 transmission and distribution system and the distribution of lost and unaccounted
- 11 for water to customer classes.
- 12 s. **Schedule HJS-18 Development of Factors N, NO and NP:** This schedule
- 13 provides additional data not shown on Schedule HJS-6 that is used in the
- 14 development of allocation factors N, NO and NP.
- 15 t. **Schedule HJS-19 T&D Labor Allocators:** This schedule provides additional
- 16 data not shown on Schedule HJS-6 that is used in the development of allocation
- 17 factors HM, HOC, HMC, X1, X2 and X3.
- 18 u. **Schedule HJS-20 Retail Service Charge Calculation:** This schedule
- 19 demonstrates the calculation of the retail service charges.
- 20 v. **Schedule HJS-21 Providence Only Fire Protection Charge Calculation:** This
- 21 schedule demonstrates the calculation of the Providence Only Fire Protection
- 22 Charge.
- 23 w. **Schedule HJS-22 Private Fire Service Charge Calculation:** This schedule
- 24 demonstrates the calculation of the Private Fire Service Charge.
- 25 x. **Schedule HJS-23 Public Fire Service Charge Calculation:** This schedule
- 26 demonstrates the calculation of the Public Fire Service Charge.

1

2

3 **COST ALLOCATION AND RATE DESIGN**

4

5 **Q. How are Providence Water's costs allocated to the different customer classes?**

6 A. The proposed rates are based on the same approach that Providence Water used in its previous
7 full rate filing, which is a modified base/extra capacity approach in which costs are first allocated
8 to cost of service categories based on the type of service being provided and then to customer
9 classes based on the way in which each class demands service. For instance, costs incurred to
10 meet the average day demand of Providence Water's customers are allocated to the "Base" cost
11 of service category, while costs associated with meeting peak daily demands are allocated to the
12 "Max Day" category. In the cost allocation model this is accomplished by applying allocation
13 factors to cost line items in a way that reflects the way in which the entire customer base
14 demands services. Costs for services that are provided regardless of how much water is
15 consumed such as meter reading and billing are allocated to either "Meters & Services" or
16 "Billing & Collection". Costs associated with providing fire protection to the general public
17 through fire hydrants are allocated to the "Public Fire Protection" category. Costs are assigned to
18 categories using the allocation factors in Schedule HJS-5. Most of the allocation factors are
19 developed using system wide demand data and others are developed based on alternative
20 analyses

21

22 **Q. Why do you characterize the allocation approach as a "Modified" Base/Extra Capacity
23 approach?**

24 A. I make this distinction because the approach used in this and previous filings utilizes a
25 wholesale cost of service category to which costs associated with providing service to wholesale
26 customers are allocated. This approach is different from a standard base/extra capacity approach
27 in that it does not take into account the way in which the wholesale class demands service but
28 instead bases the allocation of costs to the wholesale customers on their proportionate share of
29 total consumption.

30

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1
2 **Q. Is this approach incorrect or against standard industry practice?**

3 A. No, standard industry practice allows for a great deal of flexibility when it comes to the way
4 in which costs are allocated to customer classes. The modified approach used in this filing
5 assumes that the demand characteristics of all of the wholesale customers are the same and that
6 their demands for service are essentially the same as the demands placed on the system by the
7 entire retail class.

8
9 **Q. Is the cost allocation approach used in this filing the same as the approach used in**
10 **recent prior Providence Water filings?**

11 A. Yes, but with one minor exception related to Providence Water's anticipated acquisition of
12 the East Smithfield water system as discussed in the testimony of Nancy Parrillo.

13
14 **Q. Please describe the change that was made to address the East Smithfield acquisition.**

15 A. As mentioned in the testimony of Nancy Parrillo, upon the acquisition of the East Smithfield
16 water system Providence Water will assume East Smithfield's outstanding water system debt and
17 will accept liability for the repayment of that debt. As part of the transaction, it was also agreed
18 that the funds necessary to repay the outstanding East Smithfield water system debt would be
19 recovered solely from customers in the East Smithfield service area through a surcharge assessed
20 to the East Smithfield customers only. To facilitate the development of this surcharge, those
21 portions of the rate year funding requirements for the Infrastructure Replacement Fund and the
22 AMR/Meter Replacement Fund that are attributable to the debt service requirements on the
23 outstanding East Smithfield debt were allocated directly to an East Smithfield cost category.

24
25 Additionally, since the customers of East Smithfield will be served as retail customers, the
26 projected consumption for East Smithfield customers in each of the three retail rate classes has
27 been included in the projected water sales amounts for each of the three classes. Projected water
28 sales to the wholesale class are also reduced by an amount equal to the 3 year average of water
29 sales to East Smithfield. These adjustments to retail sales projections are shown on Schedule
30 HJS-15.

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1
2 **Q. How were rate year water sales projections developed?**
3 A. In general, rate year water sales projections are based on the average water sales for FY 2013
4 through 2015. However, as mentioned earlier, retail sales projections have been adjusted to
5 include sales to customers located in the East Smithfield service area with a commensurate
6 adjustment to reflect that East Smithfield will no longer be wholesale customer. Additionally,
7 water sales to Kent County have been adjusted to be consistent with water purchase projections
8 provided in Kent County's recent rate filing (Docket 4611).

9
10 **Q. Please describe how the costs are allocated to the base extra capacity cost categories.**

11 A. In the cost allocation model, allocation factors are applied to each cost line item such that
12 costs are allocated in a way that reflects the type of demand being met by the function to which
13 the costs have been assigned. For instance, all of the costs in the Source of Supply function are
14 allocated using the Allocation Factor A which allocates costs in a way that reflects that the
15 source of supply facilities are used to meet average day demand. As such, Allocation Factor A
16 allocates costs to Base and Wholesale based on the average day demand of the system with a
17 small portion (1%) allocated to public fire protection to reflect that source of supply facilities are
18 used to ensure adequate fire flow and pressure to meet firefighting demands.

19
20 **Q. Please describe some of the other primary allocation factors that are used to allocate
21 costs to base/extracapacity categories.**

22 A. In addition to Allocation Factor A, which is used to allocate almost 13% of the revenue
23 requirements, the three factors used to allocate the majority of the revenue requirements are
24 Allocation Factors AA, Y and K1.

- 25 • Allocation Factor AA is used to allocate costs associated with facilities used to meet
26 average day and maximum day demands, primarily costs associated with the water
27 treatment plants.
28 • Allocation Factor Y is based on labor related O&M costs and is used to allocate
29 administrative salaries and benefits as well as contracted professional services.

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- 1 • Allocation Factor K1 is developed based on the value of plant in service and is used to
2 allocate the costs associated with funding the Infrastructure Replacement Fund.

3 **Q. How are the revenue requirements allocated to each of Providence Water's customer
4 classes?**

5 A. As demonstrated on Schedule HJS-10, the revenue requirements from each cost category are
6 allocated to each customer class, with the exception of the wholesale customers, based on the
7 way in which the class contributes to the demand for base and excess capacity. For instance, the
8 residential class is responsible for approximately 8.7 million HCF or 66% of the average day
9 demand of the retail class and is therefore allocated 66% of the retail costs associated with
10 meeting average day demand. Similarly, the residential class is responsible for approximately
11 62% of the maximum day demand for the retail customers and is therefore allocated 62% of the
12 costs associated with meeting the retail maximum day demand.

14 **Q. How are costs allocated to the wholesale customers?**

15 A. As mentioned above, costs are allocated directly to the wholesale customers based on their
16 proportionate share of total consumption and no consideration is given to the demand
17 characteristics of the wholesale customers.

19 **Q. How are the Retail Service Charges calculated?**

20 As shown on Schedule HJS-20, the retail service charges are calculated by dividing the costs
21 allocated to the Meters & Services category by the number of 5/8" equivalent meters in the
22 system to determine a cost per 5/8" equivalent meter. The costs allocated to the Billing &
23 Collection category are divided by the total number of bills prepared each year to determine a
24 unit cost per bill. The meter size specific service charges are determined by first multiplying the
25 cost per 5/8" equivalent meter by the appropriate AWWA meter equivalency ratio to determine
26 the meters & services component of the service charge. This amount is then added to the Billing
27 & Collection component to arrive at the Service Charge for that meter size. For instance, for a 1-
28 inch meter the meter equivalency ratio is 1.4 so the cost for a 5/8" equivalent meter is multiplied
29 by 1.4 to arrive at the Meters & Services component for a 1-inch meter which is then added to
30 the Billing & Collection component. The resulting amount is then rounded down to the nearest
31 value.

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1 cent to arrive at the Service Charge for a customer with a 1-inch meter. The Service Charges are
2 rounded down to the nearest cent in an effort to mitigate the generation of surplus revenue
3 resulting from rounding up the other rates and charges.

4

5 **Q. What are the various fire protection charges?**

6 A. In general, the fire charges are used to recover the costs related to operating and maintaining
7 the infrastructure necessary to ensure that water for fire protection is available and flow and
8 pressure are adequate to meet firefighting demands. There are three fire protection charges:

- 9 • The Private Fire Protection charge recovers the cost of serving private fire connections.
10 Costs allocated for recovery from this charge include a portion of costs assigned to
11 meters and services, billing and collection and costs associated with meeting the
12 theoretical maximum day and maximum hour demand that the private fire connections
13 might place on the system.
- 14 • The Public Fire Protection charge recovers the cost of ensuring that water is available at
15 fire hydrants and that flow and pressure are adequate to meet firefighting demands. It
16 recovers those costs assigned to the public fire protection category as well as a portion of
17 costs associated with meeting maximum day and maximum hour demand. The charge is
18 assessed on a per hydrant basis to those communities that are connected to the system. In
19 the past, Providence Water assessed this charge to the City of Providence to recover the
20 costs associated with hydrants located in the City; however, state legislation discontinued
21 this practice and a new charge, the Providence Only Retail Fire Protection Service
22 Charge was developed. Please refer to Docket No. 4287 for further details on the
23 circumstances surrounding the need for the development of this charge.
- 24 • The Providence Only Retail Fire Protection Service Charge is a monthly charge paid by
25 Providence Water retail customers living within the City of Providence. It is intended to
26 recover the cost of providing Public Fire Protection service within the City of Providence.

27

28 **Q. How are the fire protection charges calculated?**

29 A. In an effort to mitigate drastic increases in bills to fire protection customers, including retail
30 customers paying the Providence Only Fire Protection Charge and the municipalities paying the

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1 Public Fire Protection charge, all fire protection charges have been set at a level that is 15%
2 higher than the existing charges. If these charges were to increase at the level indicated by the
3 cost allocation model bills for the municipalities paying the public fire protection charge would
4 increase by approximately 84%, potentially resulting in rate shock for these customers.

5

6 **Q. Are other rates impacted by the decision to limit increases to the Public Fire Protection**
7 **Charges?**

8 A. The difference in the revenue generated by the proposed public fire charges and the revenue
9 that would have been generated if these charges had been set at a full cost of service level are
10 reallocated to be recovered through the retail consumption charge which results in an
11 approximate 1% additional increase in the bill of a typical residential customer.

12

13

14 **Q. How are Consumption Charges calculated?**

15 For this filing, consumption charges are calculated by adding the total of the base and extra
16 capacity costs allocated to each customer class and a portion of the difference in the revenue
17 generated by the proposed public fire charges and the revenue that would have been generated if
18 these charges had been set at a full cost of service level and dividing by the projected rate year
19 consumption of that customer class. For example, the rate for the commercial class is
20 determined by dividing the sum of approximately 32% of the revenue shortfall resulting from the
21 capping of fire protection charges plus the total base and extra capacity costs allocated to the
22 commercial class by projected commercial class consumption in the rate year to arrive at the
23 consumption rate. The resulting value, rounded up to the nearest tenth of a cent, is the proposed
24 rate for the commercial class.

25

26 **Q. How are wholesale rates calculated?**

27 A. Similar to the calculation of retail consumption charges, the wholesale consumption charge is
28 calculated by dividing the costs allocated to the wholesale class by the projected rate year water
29 demand for the class. The methodology used to calculate the existing wholesale rate has been

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1 maintained for the proposed rate calculations in this filing. The overall revenue increase to the
2 wholesale class will be 7.5%.

3 **Q. Why is the increase to the wholesale consumption charge significantly less than the
4 increase to retail consumption charges?**

5 A. Wholesale increases are smaller than retail increases because the increases in rate year costs
6 are more heavily weighted to functions for which the wholesale class gets a smaller allocation of
7 costs. For example, Providence Water's rate year transmission and distribution costs are
8 approximately 40% higher than the rate year costs in Docket 4406, but the wholesale class is
9 only allocated about 2% of the transmission and distribution costs. Conversely, the wholesale
10 class is allocated approximately 44% of the source of supply costs, but the rate year costs for
11 source of supply decreased by approximately 4% when compared with Docket 4406.

12

13 **Q. Have you provided information on what the customer impacts are projected to be?**

14 A. Yes, Schedule HJS-13 shows bills under existing and proposed rates and the percentage
15 impacts that are likely to occur for typical residential, commercial, and industrial customers. For
16 a typical residential customer using 100 hcf per year, their annual charges increase from \$399.08
17 to \$447.11 which represents a 12.0% increase.

18

19 **Q. What consideration has been given as to whether the revenues from the rates and
20 charges are sufficient to cover revenue requirements for Providence Water?**

21 A. Schedule HJS-14 serves as a revenue proof to determine revenue sufficiency of the proposed
22 rates and charges. The revenues that would be generated under the proposed rate structure are
23 shown for commodity rates, service charges, and fire protection charges.

24

25 **Q. According to the rate model, are the rates and charges calculated sufficient to meet
26 revenue requirements?**

27 A. Yes, as shown in Schedule HJS-14, the revenues projected to be recovered from the proposed
28 rates are approximately \$12,303 greater than the revenue requirements for the Rate Year.

29

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1 **Q. Mr. Smith, does that conclude your testimony?**

2 A. Yes it does.

3

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
Schedule HJS-3	Pro-Forma Revenue Under Existing Rates
Schedule HJS-4	Revenue Requirements
Schedule HJS-5	Allocation Factor Summary
Schedule HJS-6	Allocation Factor Detail
Schedule HJS-7	Cost Allocation Summary
Schedule HJS-8	Units of Service
Schedule HJS-9	Unit Cost of Service
Schedule HJS-10	Cost Distribution to Customer Class
Schedule HJS-11	Proposed Rates and Impacts
Schedule HJS-11A	Summary of Rates
Schedule HJS-12	Comparison of Revenues by Customer Class
Schedule HJS-13	Typical Bill Comparison
Schedule HJS-14	Revenue Proof
Schedule HJS-15	Projected Volumes
Schedule HJS-16	Allocation of Plant Investment
Schedule HJS-17	Inch-Mile and Lost and Unaccounted-For Water Calculations
Schedule HJS-18	Development of Factors N, NO and NP
Schedule HJS-19	T&D Labor Allocators
Schedule HJS-20	Retail Service Charge Calculation
Schedule HJS-21	Providence Only Fire Protection Charge Calculation
Schedule HJS-22	Private Fire Service Charge Calculation
Schedule HJS-23	Public Fire Protection Charge Calculation

Schedule HJS-1
Cost of Service Summary
Rate Year Ending December 31, 2017

	Adjusted Test Year	Combined Adjustments	Pro-Forma Old Rates	Additional Revenue Generated	Pro-Forma New Rates
Revenue					
Service Charge	\$ 7,367,470	\$ 236,052	\$ 7,603,522	\$ 42,811	\$ 7,646,333
East Smithfield Debt Surcharge	-	-	-	85,217	85,217
Retail Sales	38,173,132	1,031,751	39,204,882	6,209,514	45,414,396
Wholesale Sales	17,732,706	(1,230,624)	16,502,082	1,240,488	17,742,569
Private Fire Protection	2,576,961	-	2,576,961	386,544	2,963,505
Retail FPSC	1,252,391	46,719	1,299,110	194,866	1,493,976
Public Fire Protection	1,124,390	-	1,124,390	168,602	1,292,992
Miscellaneous Revenue	1,063,232	6,250	1,089,482	-	1,089,482 D
Other	-	-	-	-	E
TOTAL REVENUE	\$ 69,310,282	\$ 90,148	\$ 69,400,429	\$ 8,328,042	\$ 77,728,472
Total Rate Revenues	\$ 68,227,050	\$ 83,898	\$ 68,310,947	\$	\$ 76,638,990
Expenses					
Operations	\$ 30,843,233	\$ 2,910,650	\$ 33,753,883	\$	\$ 33,753,883
Operations and Maintenance	1,802,547	670,690	2,473,237		2,473,237
Insurance	4,500,000	(1,500,000)	3,000,000		3,000,000
Chemical & Sludge	839,167	118,233	957,400		957,400
City Service	6,540,728	416,455	6,957,183		6,957,183
Property Taxes	-	326,000	326,000		326,000
Payment in Lieu of Taxes	(2,143,087)	-	(2,143,087)		(2,143,087) C
Capital Reimbursement	\$42,382,568	\$2,942,028	\$ 45,324,616	\$	\$ 45,324,616 C
Net Operations	-	-	-	-	-
Capital	\$ 2,127,000	\$ -	\$ 2,127,000	\$	\$ 2,127,000
Capital Fund	62,069	-	62,069		62,069
Western Cranston	24,000,000	3,600,000	27,600,000		27,600,000
Infrastructure Replacement Fund	1,000,000	(500,000)	500,000		500,000
Cash-Funded AM/R/Meter Repl. Fund	600,000	-	600,000		600,000
Equipment Replacement Fund	335,611	40,010	375,621		375,621 B
Revenue Reserve Fund (Restricted)	\$28,124,680	\$3,140,010	\$ 31,264,690	\$	\$ 31,264,690 A
Capital	-	-	-	-	-
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)	(\$8,315,739)	\$12,303.08	\$12,303.08	
Total Increase to Break-Even				11.98%	11.98%
Rate Revenue Increase to Break-Even				12.117%	12.117%
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
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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
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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
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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"	27,862	\$ 1.20	\$ 401,213
3/4"	4,357	\$ 1.80	\$ 94,111
1"	2,070	\$ 4.48	\$ 111,283
1.5"	907	\$ 11.95	\$ 130,064
2"	870	\$ 28.66	\$ 299,210
3"	63	\$ 77.62	\$ 58,681
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 (Provide	36,198		\$ 1,299,110

Total Service Charge		\$	8,902,632
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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		\$	68,310,947.34
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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 Surchage	Wholesale
Operation and Maintenance											
Source of Supply											
60110	Salaries + Wages - Emp	A	\$ 733,743	\$ 406,622	\$ -	\$ -	\$ -	\$ 7,337	\$ -	\$ 319,783	\$ -
60120	Salaries + Wages - Emp Payroll Clearing	A	432,189	239,508	-	-	-	4,322	-	186,359	-
60220	Employee Pension + Ben	A	350,820	194,305	-	-	-	3,506	-	152,809	-
60410	Employee Pension + Ben Purchase Power	A	324,280	179,713	-	-	-	3,243	-	141,334	-
60420	Fuel for Power Purch	A	-	-	-	-	-	-	-	-	-
61510	Material + Supplies	A	15,289	8,473	-	-	-	-	-	6,663	-
61610	Material + Supplies	A	80,461	44,590	-	-	-	-	-	35,067	-
62010	Contractual Services - Engineer	A	-	-	-	-	-	-	-	-	-
62020	Contractual Services - Engineer Contract Services - Legal	A	-	-	-	-	-	-	-	-	-
63110	Contractual Services - Mgt. Fees	A	-	-	-	-	-	-	-	-	-
63120	Contractual Services - Other	A	-	-	-	-	-	-	-	-	-
63310	Contractual Services - Other	A	-	-	-	-	-	-	-	-	-
63420	Rental of Equipment	A	-	-	-	-	-	-	-	-	-
63510	Rental of Equipment	A	-	-	-	-	-	-	-	-	-
63520	Transportation Exp.	A	-	-	-	-	-	-	-	-	-
64210	Transportation Exp.	A	-	-	-	-	-	-	-	-	-
64220	Misc. Expenses	A	842	486	-	-	-	8	-	367	-
65010	Total Source of Supply Expense	A	\$ 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 Purchase Power	NO	-	-	-	-	-	-	-	-	-
61623	Fuel for Power Purch	NP	798,361	502,351	-	-	-	-	-	296,010	-
62023	Material + Supplies	NO	-	-	-	-	-	-	-	-	-
62026	Contractual Services - Engineer	NO	-	-	-	-	-	-	-	-	-
63123	Contractual Services - Engineer	NO	-	-	-	-	-	-	-	-	-
63126	Contractual Services - Other	NO	-	-	-	-	-	-	-	-	-
63523	Contractual Services - Other	NO	-	-	-	-	-	-	-	-	-
63526	Rental of Equipment	NO	-	-	-	-	-	-	-	-	-
64223	Rental of Equipment	NO	-	-	-	-	-	-	-	-	-
65023	Transportation Exp.	NO	-	-	-	-	-	-	-	-	-
67523	Misc. Expenses	NO	-	-	-	-	-	-	-	-	-
67526	Total Pumping Expenses	NO	\$ 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	1,433,359	\$ 137,610	\$ 102,552	\$ -	\$ -	\$ -	\$ 4,334	\$ -	\$ 188,873
60430	Employee Pension + Ben.	AA	1,276,758	405,421	302,132	\$ -	\$ -	\$ -	\$ 12,758	\$ -	\$ 556,447
60440	Employee Pension + Ben	AA	302,081	95,925	71,486	\$ -	\$ -	\$ -	\$ 3,021	\$ -	\$ 131,859
611530	Purchase Power	P	228,318	113,875	22,832	\$ -	\$ -	\$ -	\$ 2,055	\$ -	\$ 89,556
611630	Fuel for Power Purch	AA	199,889	63,472	47,301	\$ -	\$ -	\$ -	\$ 1,999	\$ -	\$ 87,117
611830	Chemicals	A	168,039	53,359	39,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620280	Material + Supplies	AA	72,317	22,963	17,113	\$ -	\$ -	\$ -	\$ 1,680	\$ -	\$ 73,236
62040	Material + Supplies	AA	-	-	-	\$ -	\$ -	\$ -	\$ 723	\$ -	\$ 31,518
631130	Contractual Services - Engineer	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
632240	Contract Services - Accts	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
63430	Contractual Services - Mgt. Fees	AA	138,752	44,068	32,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63530	Contractual Services - Other	AA	19,141	37,832	28,193	\$ -	\$ -	\$ -	\$ 1,388	\$ -	\$ 60,485
63540	Contractual Services - Other	AA	-	-	-	\$ -	\$ -	\$ -	\$ 1,191	\$ -	\$ 51,925
64140	Rental Building/Real Prop	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
64230	Rental of Equipment	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
64240	Rental of Equipment	AA	3,968	1,260	939	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ 1,729
65030	Transportation Exp.	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
65640	Insurance Vehicle	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
65830	Insurance - W/C	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
65840	Insurance - W/C	AA	-	-	-	\$ -	\$ -	\$ -	-	\$ -	-
66730	Regularity Com Exp. -Other	AA	154,442	49,044	36,549	\$ -	\$ -	\$ -	\$ 1,545	\$ -	\$ 67,314
67530	Misc. Expenses	AA	-	-	-	\$ -	\$ -	\$ -	\$ 51,829	\$ -	\$ 2,258,848
67540	Total Treatment Expense	AA	\$ 5,205,755	\$ 1,664,395	\$ 1,200,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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 Fare	East Smithfield Surcharge	Wholesale
Transmission + Dist. Expense:											
60150	Salaries + Wages - Emp	H/M	\$ 823,842	\$ 181,397	\$ 135,183	\$ 128,643	\$ 260,900	\$ 8	\$ 100,203	\$ -	\$ 17,509
60160	Salaries + Wages - Emp	H/M	\$ 3,417,615	\$ 752,504	\$ 560,789	\$ 533,659	\$ 1,082,314	\$ 35	\$ 415,880	\$ -	\$ 72,634
60250	Payroll Cleaning -Emp	H/M	-	-	-	-	-	-	-	-	-
60260	Payroll Cleaning -Emp	H/M	-	-	-	-	-	-	-	-	-
60450	Employee Pension + Ben	H/M/Y	482,773	259,192	79,217	75,385	-	-	58,719	-	10,260
60460	Employee Pension + Ben	H/M/Y	2,109,535	1,132,569	346,149	329,403	-	-	256,380	-	44,834
60550	Overtime Rate Applied	H/M	-	-	-	-	-	-	-	-	-
60560	Overtime Rate Applied	P	-	-	-	-	-	-	-	-	-
61550	Purchase Power	F	-	-	-	-	-	-	-	-	-
62060	Material + Supplies	F	328,372	123,445	91,985	87,544	-	-	6,527	-	16,861
62260	Inventory Clearing	H/M	-	-	-	-	-	-	-	-	-
63150	Contractual Services - Engineer	H/M	51,065	11,244	8,379	7,974	16,172	1	6,211	-	1,085
63250	Contractual Services - Legal T&D0	H/M	-	-	-	-	-	-	-	-	-
63460	Contractual Services - Mgt. Fees	C	-	-	-	-	-	-	-	-	-
63550	Contractual Services - Other	HOC	-	-	-	-	-	-	-	-	-
63560	Contractual Services - Other	H/M/C	879,390	-	-	-	879,390	-	-	-	-
64150	Rental Build/Real Prop	F	-	-	-	-	-	-	-	-	-
64260	Rental Build/Real Prop	F	-	-	-	-	-	-	-	-	-
64280	Rental of Equipment	F	-	-	-	-	-	-	-	-	-
64290	Rental of Equipment	F	-	-	-	-	-	-	-	-	-
65050	Transportation Exp. T&D	F	1,740	658	490	467	-	-	35	-	90
65250	Insurance W/C	H/M	-	-	-	-	-	-	-	-	-
65360	Insurance W/C	H/M	-	-	-	-	-	-	-	-	-
65360	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	-	-	-	-	-	-	-	-	-
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 Cleaning -Emp	D	1,555,071	1,555,071	-	-	-	-	-	-	-
60470	Employee Pension + Ben	DY	-	-	-	-	-	-	-	-	-
60570	Overtime 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	-	-	-	-	-	-	-	-	-
65370	Insurance - Other	D	-	-	-	-	-	-	-	-	-
65670	Insurance Other	D	-	-	-	-	-	-	-	-	-
67070	Bad Debt Expense - CAO	D	(322,938)	-	-	-	(161,469)	(161,469)	-	-	-
67570	Misc. Expenses	D	539,695	\$ 1,555,071	\$ -	\$ -	\$ 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 Surchage	Wholesale
Administrative and General											
60180	Salaries + Wages - Emp Payroll Clearing - Emp	Y	\$ 5,844,161	\$ 1,397,242	\$ 759,455	\$ 387,648	\$ 1,381,866	\$ 555,702	\$ 323,652	\$ -	\$ 998,616
60280	Salaries + wages - Officers, Dir.	YY	\$ 4,249,488	1,015,982	552,211	281,872	1,004,802	433,155	235,358	-	-
60380	Employee Pension + Ben Overhead Rate Applied	Z	\$ 438,787	160,091	59,055	26,924	70,763	20,101	20,612	726,128	-
60480	Purchase Power Fuel for Power Purch	Z	\$ 521,150	190,141	70,139	31,977	84,045	23,874	24,482	81,242	-
60580	Material + Supplies Contractual Services - Engineer	Z	-	-	-	-	-	-	-	96,491	-
61580	Contract Services - Acctg Contractual Services - Legal	Y	\$ 76,818	18,366	9,982	5,095	18,164	7,830	4,254	-	-
61680	Contractual Services - Mgt. Fees	Y	\$ 1,739,470	415,879	226,040	115,381	411,302	177,306	96,332	-	-
62080	Contractual Services - Other	Z	-	-	-	-	-	-	-	297,231	-
63180	Rental Buildg/Real Prop	Z	-	-	-	-	-	-	-	-	-
63280	Rental of Equipment Transportation Exp.	Z	4,750	1,733	639	291	766	218	223	879	-
63380	Ins. Gen. Liability	Y	-	-	-	-	-	-	-	-	-
63480	Insurance - W/C	Y	-	-	-	-	-	-	-	-	-
63580	Insurance - Other	Y	-	-	-	-	-	-	-	-	-
64180	Advertising Expense	Z	-	-	-	-	-	-	-	-	-
64280	Reg Com Exp Amort of Rate Case	Com Z	451,290	225,452	83,165	37,916	73,833	-	-	-	-
65080	Regulatory Com Exp - Other	Com Z	451,825	167,037	61,167	28,092	30,973	21,200	21,507	-	-
65780	Misc. Expenses	Z	\$ 13,783,739	\$ 3,591,924	\$ 1,822,283	\$ 915,196	\$ 3,045,540	\$ 1,279,160	\$ 747,600	\$ -	\$ 83,557
65880	Total Administration + General	Z	-	-	-	-	-	-	-	-	\$ 84,767
Insurance Fund (857)											
65840	Insurance WIC - WTM	AA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
65870	Insurance WIC - 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	-	-	-	-	-	-	-	-	-
63780	Injuries and Damages	YY	119,780	69,169	15,565	7,945	-	-	-	-	-
65780	Ins. Gen. Liability	Y	842,661	201,466	109,502	55,894	199,249	85,893	6,633	20,467	-
65980	Insurance - Other A&GO	Y	325,322	77,779	42,275	21,579	76,923	33,160	18,016	143,989	-
65880	Insurance - W/C	Y	1,145,213	273,802	148,18	75,963	207,788	116,733	63,422	55,687	-
67070	Bad Debt Expense-CAO	D	-	-	-	-	-	-	-	-	-
67580	Misc. Expense	Z	35,740	13,040	4,810	2,193	5,764	1,837	1,679	6,617	-
Funding Requirement											
Total Insurance Fund											
Chemical and Sludge Maintenance Fund (878)	Check	\$ 2,473,237	\$ 636,905	\$ 321,578	\$ 163,852	\$ 553,454	\$ 237,631	\$ 136,630	\$ -	\$ 423,187	-
Chemicals - WTM	A	\$ 1,832,259	\$ 1,015,448	\$ -	\$ -	\$ -	\$ -	\$ 18,324	\$ -	\$ 798,588	-
Materials + Supplies W/TQ	AA	-	-	-	-	-	-	-	-	-	-
Materials + Supplies T&DO	F	-	-	-	-	-	-	-	-	-	-
Contract Services - Other WTM	AA	1,608,918	510,891	380,732	-	-	-	-	-	-	-
Funding Requirement	A	(\$441,277)	(\$244,545)	-	-	-	-	(\$4,413)	(\$4,413)	(\$1,307,475)	-
Total Chemical and Sludge Maintenance Fund											
\$ 39,227,120	\$ 12,862,110	\$ 4,029,475	\$ 2,243,270	\$ 8,085,404	\$ 2,647,474	\$ 1,820,508	\$ -	\$ 7,725,783	\$ -	\$ 1,307,475	-

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 Surchage	Wholesale
Other Expenditures											
Property Taxes- Other Local Govem.											
40820	Town of North Providence	F	\$ 314,077	\$ 118,794	\$ 88,529	\$ 84,246	\$ -	\$ -	\$ 6,222	\$ -	\$ 16,226
40821	Town of Gloucester	A	\$ 61,33	\$ 33,878	\$ -	\$ -	\$ -	\$ -	\$ 611	\$ -	\$ 26,543
40822	Town of West. Gloucester	A	\$ 3,940	\$ 2,183	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ 1,177
40823	Town Harmony	A	\$ 181	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 79
40824	Town Chepachet	A	\$ 143	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 4,921	\$ 2,228	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ 1,752
40831	Town of Smithfield	A	\$ 7,005	\$ 3,882	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ 3,053
	Total Property Taxes		\$ 6,957,183	\$ 3,890,237	\$ 88,529	\$ 84,246	\$ -	\$ -	\$ 72,713	\$ -	\$ 2,911,457
Restricted Funds											
	Capital Fund	K2	\$ 2,127,000	\$ 829,525	\$ 417,444	\$ 251,752	\$ 77,563	\$ -	\$ 57,283	\$ -	\$ 493,434
	Western Cranston Fund (WCWDS Fund)	TD	\$ 62,069	\$ 25,289	\$ 18,846	\$ 17,934	\$ -	\$ -	\$ -	\$ -	\$ -
	Infrastructure Replacement Fund (net of E. Smith	K1	\$ 27,445,083	\$ 11,709,046	\$ 5,892,377	\$ 3,553,566	\$ -	\$ -	\$ -	\$ -	\$ 6,390,064
	E. Smithfield Debt Service from IFR Fund	ES	\$ 54,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	AMR/Meter Replacement Fund (net of E. Smithfield	C	\$ 472,587	\$ -	\$ -	\$ -	\$ 472,537	\$ -	\$ 54,947	\$ -	\$ -
	E. Smithfield Debt Service from IFR Fund	ES	\$ 27,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Equipment Replacement	K2	\$ 600,000	\$ 233,998	\$ 117,756	\$ 71,016	\$ 21,879	\$ -	\$ 16,159	\$ -	\$ 27,463
	Revenue Reserve Fund	RR	\$ 375,821	\$ 185,824	\$ 71,741	\$ 38,616	\$ 49,188	\$ 17,294	\$ 12,958	\$ -	\$ 139,192
	Total Restricted Expenditures		\$ 31,264,680	\$ 12,983,683	\$ 6,518,164	\$ 3,932,884	\$ 621,167	\$ 17,294	\$ 86,490	\$ 82,411	\$ 7,022,689
	City Services Expense	Z	\$ 957,400	\$ 349,307	\$ 128,852	\$ 58,745	\$ 154,399	\$ 43,859	\$ 44,975	\$ -	\$ 177,263
	Payment in Lieu of Taxes (Pilot)	K2	\$ 326,000	\$ 127,139	\$ 63,981	\$ 38,585	\$ 11,888	\$ -	\$ 8,780	\$ -	\$ 75,627
	Capital Reimbursement	X4	\$ (2,143,057)	\$ (890,292)	\$ (448,450)	\$ (270,908)	\$ (39,790)	\$ -	\$ (5,109)	\$ -	\$ (488,538)
	TOTAL OTHER EXPENDITURES		\$ 37,362,186	\$ 16,370,074	\$ 6,351,076	\$ 3,843,553	\$ 747,663	\$ 61,152	\$ 207,758	\$ 82,411	\$ 9,698,499
	Gross Revenue Requirements		\$ 76,589,306	\$ 29,232,184	\$ 11,300,551	\$ 6,086,832	\$ 7,716,067	\$ 2,708,623	\$ 2,038,356	\$ 82,411	\$ 17,424,282

Schedule HJS-4
Revenue Requirements
Rate Year Ending December 31, 2011

Account	Title	Allocation Factor	Pro-Forma Rate Year	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surchage	Wholesale
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	48,263	-	-	-	-	-	-	-	-	-
Narragansett Shut-Off	TD	36,824	15,003	11,181	10,640	-	24,131	24,131	-	-	-
Road Restoration	D	112,192	-	-	-	-	56,096	56,096	-	-	-
Shut Off Service Charge	D	832	-	-	-	-	416	416	-	-	-
Shut Off For Seasonal	D	-	-	-	-	-	-	-	-	-	-
Shut Off Service Charge	A	33	18	-	-	-	-	-	-	-	-
Subpoena	D	22,494	-	-	-	-	11,247	11,247	-	0	14
Title Search Charge	A	(24)	(13)	-	-	-	-	-	-	-	-
\$ Transaction at Closing	C	75,714	-	-	-	-	75,714	-	-	-	-
Turn On Meier	C	-	-	-	-	-	-	-	-	-	-
Scrap Meter Fees Garbage Pick-Up	A	7,131	3,952	-	-	-	-	-	-	-	-
Other Misc.	Z	35,991	13,131	4,844	2,208	5,804	1,649	1,691	1,691	-	-
Rental Income	RR	407,331	201,512	77,798	41,876	53,341	18,753	14,052	14,052	-	-
Interest on Delinquent Accounts	A	31,450	17,429	-	-	-	-	-	314	314	-
Forest Product Sales	A	10,880	6,029	-	-	-	-	-	109	109	-
Bad Checks	A	-	-	-	-	-	-	-	-	-	-
Federal Grants	A	(1,053)	(584)	35,498	19,107	24,338	8,557	(11)	-	-	-
Net Loss Disposal Fixed Assets	A	185,857	91,946	-	-	-	-	(459)	-	-	-
Misc. Revenue Water Lien	RR	\$ 1,089,432	\$ 350,770	\$ 129,320	\$ 73,831	\$ 349,920	\$ 133,350	\$ 22,631	\$ 6,412	-	\$ 29,611
TOTAL NON-RATE REVENUES											
Total Labor Related Expenses		\$ 9,984,820	\$ 2,387,205	\$ 1,287,504	\$ 662,302	\$ 2,380,934	\$ 1,011,764	\$ 552,963	\$ -	\$ 1,706,148	
Factor Y			23.91%	12.99%	6.65%	23.65%	10.19%	5.54%	0.00%	17.08%	
Total O&M Excluding A&G		\$ 27,146,548	\$ 9,904,394	\$ 3,653,539	\$ 1,665,691	\$ 4,377,886	\$ 1,243,596	\$ 1,275,235	\$ -	\$ 5,026,205	
Factor Z			36.48%	13.46%	6.14%	16.13%	4.58%	4.70%	0.00%	18.52%	
Total Capital Costs		\$ 31,284,690	\$ 12,983,683	\$ 6,518,164	\$ 3,932,884	\$ 621,167	\$ 17,294	\$ 86,400	\$ 82,411	\$ 7,022,689	
Factor X4			41.53%	20.85%	12.58%	1.99%	0.06%	0.28%	0.26%	22.46%	

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

Allocation	Description	Allocation Factor Legend				Meters & Services	Billing & Collection	Public Fire	East Smithfield	Wholesale	Total		
		Base	Max Day	Max Hour	100% to Meters & Services								
A	1% allocated to fire protection, remainder allocated to base and wholesale	55.42%	10.00%	1.00%	0.00%	0.00%	0.00%	43.58%	100.00%	43.58%	100.00%		
B	10% allocated to maximum day, 90% allocated based on A	49.88%	23.66%	23.66%	0.00%	0.00%	0.90%	39.07%	100.00%	39.07%	100.00%		
C	1% allocated to fire protection, remainder allocated to base, maximum day	31.75%	12.99%	12.99%	0.00%	0.00%	0.00%	31.75%	100.00%	31.75%	100.00%		
AA	100% to Meters & Services	0.00%	0.00%	0.00%	100.00%	23.65%	10.19%	0.00%	0.00%	0.00%	0.00%		
Y	Based on Labor related O&M Expenses.	23.91%	6.63%	6.63%	0.00%	0.00%	5.54%	17.09%	100.00%	17.09%	100.00%		
Z	Reallocation from Billing and Collections and Meters and Services to base	57.75%	12.99%	12.99%	0.00%	0.00%	5.54%	17.09%	100.00%	17.09%	100.00%		
Com Y	Allocated Based on Methodology in Docket # 2048, Y - Labor Reallocated	42.49%	23.09%	11.79%	0.00%	0.00%	5.54%	17.09%	100.00%	17.09%	100.00%		
Com Z	Based on Total O&M expenses, except for Administrative & General	36.48%	13.46%	6.14%	0.00%	0.00%	4.58%	18.52%	100.00%	18.52%	100.00%		
Can	Allocated Based on Methodology in Docket # 2048, Z - O&M Reallocated f	49.98%	18.43%	8.40%	0.00%	0.00%	4.70%	18.52%	100.00%	18.52%	100.00%		
DY	2% to Fire, Allocated to Base & Wholesale by Proportion of T&D Pipe in Cranston Taxes, 16% Allocator F, 84% Allocator A	37.82%	28.19%	26.82%	0.00%	0.00%	4.70%	2.00%	100.00%	5.17%	100.00%		
J	50% to Billing and Collections, 50% to Meters and Services	52.60%	4.51%	4.29%	0.00%	0.00%	0.00%	0.00%	100.00%	37.44%	100.00%		
P	Allocation Factor D with Meters and Services, Billing and Collection Realloc	100.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	50.00%	100.00%		
F	100% Fire Protection	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%		
H	T&D Maintenance Based on 6 Yr. Average of Activities	22.02%	16.41%	15.61%	0.00%	0.00%	31.67%	0.00%	12.18%	2.13%	100.00%		
M	T&D Salaries and Wages (3 Yr. Average of Factor H)	22.04%	16.42%	15.63%	0.00%	0.00%	31.62%	0.00%	12.19%	2.12%	100.00%		
K1	Reallocation from Billing and Collections and Meters and Services to Base	53.69%	16.41%	15.61%	0.00%	0.00%	31.61%	0.00%	12.18%	2.13%	100.00%		
MMY	T&D Contract Operations based on 6 Yr. Average of Activities	37.82%	28.18%	26.82%	0.00%	0.00%	0.17%	0.00%	1.96%	5.05%	100.00%		
I	T&D Contract Services Other (3 Yr. Average of Factor HOC)	37.82%	28.19%	26.82%	0.00%	0.00%	0.17%	0.00%	1.98%	5.05%	100.00%		
HOC	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%	100.00%	0.00%	100.00%		
MC	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%	100.00%	0.00%	100.00%		
G3	Allocated Based on Net Plant Investment	39.00%	19.63%	11.84%	0.00%	0.00%	3.65%	0.00%	2.68%	23.20%	100.00%		
C2	Allocated Based on Net Plant Investment, Meters and Fire Reallocated to	42.51%	21.39%	12.90%	0.00%	0.00%	0.00%	0.00%	0.00%	37.08%	100.00%		
K1	Based on Allocation of other Transmission & Distribution Plant except Sen	33.58%	25.01%	11.66%	0.00%	0.00%	0.00%	0.00%	0.00%	23.49%	100.00%		
J	Allocation of all Non-General Plant	39.26%	19.31%	11.64%	0.00%	0.00%	3.58%	0.00%	2.67%	23.54%	100.00%		
N	Allocation of Pumping Investment and Expenses Excluding Raw Water	48.28%	8.92%	3.28%	0.00%	0.00%	0.89%	0.00%	38.63%	100.00%	38.63%	100.00%	
NO	Allocation Factor NO with Maximum Day and Maximum Hour reallocated t	34.72%	25.87%	9.53%	0.00%	0.00%	0.67%	0.00%	29.21%	100.00%	29.21%	100.00%	
NP	Retail Revenue	62.92%	40.74%	28.89%	0.00%	0.00%	0.00%	0.00%	37.08%	100.00%	37.08%	100.00%	
TD	Total Capital Fund Allocation	49.47%	19.10%	10.28%	0.00%	0.00%	0.00%	0.00%	13.10%	100.00%	13.10%	100.00%	
RR	East Smithfield Debt Service	41.56%	12.64%	10.93%	0.00%	0.00%	3.45%	0.00%	0.00%	4.60%	100.00%	4.60%	100.00%
E4	East Smithfield Fund Allocation	20.93%	1.86%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
ES	East Smithfield Debt Service	41.56%	12.64%	10.93%	0.00%	0.00%	3.45%	0.00%	0.00%	4.60%	100.00%	4.60%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
AA *1% allocated to fire protection, remainder allocated to base, maximum day, and wholesale based on consumption										
1% to Fire Protection										
Fire Protection Allocation										
Remaining % to be Allocated Between Base and Wholesale										
Allocation to Base and Wholesale on Consumption										
Retail Consumption		13,090,745								
Wholesale Consumption		12,743,865								
Plus Lost Water										
Retail Inch-Miles %		3,537,860								
Wholesale Inch-Miles %		94.73%								
Retail Consumption (Including Lost Water)										
Wholesale Consumption (Including Lost Water)		16,441,628								
Retail %		12,930,342								
Wholesale %		55.98%								
Retail Allocation to Split Between Base and Max Day (99% x Retail % Wholesale Allocation) (99% x Wholesale % Above)		44.02%								
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%								
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%	0.00%	100.00%
<u>Y Based on Labor Related O&M Expenses.</u>											
Total Labor Related Expenses \$											
Base	\$ 2,387,205	23.91%									
Max Day	1,297,504	12.98%									
Max Hour	662,302	6.63%									
Meters	2,360,934	23.63%									
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%	0.00%	0.00%	17.09%	100.00%
<u>YY Reallocation of Factor Y from Billing and Collections and Meters and Services to Base</u>											
Factor Y Allocation											
Base	23.91%										
Max Day	12.98%										
Max Hour	6.63%										
Meters	23.63%										
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%	0.00%	0.00%	17.09%	100.00%

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fare	East Smithfield Surcharge	Wholesale	Total
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									
	Remaining % to be Allocated to Base and Wholesale									
	Proportion of T&D Pipe in Miles									
	Local Distribution (Miles)	1,102	132	89.31%						
	Transmission Mains (Miles)									
	Distribution %									
	Transmission %									
	Proportion of Wholesale and Retail Consumption									
	Retail (HCF)	13,090.745								
	Wholesale (HCF)	12,743.865								
	Retail %									
	Wholesale %									
	Unaccounted for Water Responsibility									
	Retail	94.73%								
	Wholesale	5.27%								
<u>Allocation to Retail and Wholesale</u>										
	Retail Allocation (98% x Retail Unaccounted for Water %)									
	Wholesale Allocation (98% x Wholesale Unaccounted for Water %)									
	Allocation to Retail to Base, Max Day, Max Hour									
	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 %	28.86%								
	Base Allocation (Retail Allocation x Base %)									
	Max Day Allocation (Retail Allocation x Max Day %)									
	Max Hour Allocation (Retail Allocation x Max Hour %)									
	Factor F Allocation	37.82%	28.19%	26.82%						
					0.00%				2.00%	
						0.00%			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% Allocater A										
16% Allocater E										
Base	Total	16.00%								
Max Day		37.82%								
Max Hour		28.19%								
Meters		26.82%								
Billing		0.00%								
Fire		0.00%								
Wholesale		2.00%								
		5.17%								
84% Allocater A		0.32%								
Base	Total	0.83%								
Max Day		84.00%								
Max Hour		55.42%								
Meters		46.55%								
Billing		0.00%								
Fire		0.00%								
Wholesale		0.00%								
Factor Cran Allocation		1.00%								
		43.58%								
		36.61%								
		52.60%								
		4.51%								
		4.29%								
		0.00%								
		0.00%								
		0.00%								
D 50% to Billing and Collections, 50% to Meters and Services										
Factor D Allocation		0%	0%	0%	50%	50%	0%	0.00%	0%	100.00%
DY Allocation Factor D with Meters and Services, Billing and Collection Reallocated to Base										
Factor DY Allocation		100%	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%	100.00%	0.00%	0.00%	100.00%

Allocation	Description		Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire,	East Smithfield Sturcharge	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%	4.75%	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%	1.98%	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)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
T&D Contract Operations Allocation to Cost Components (Excluding Miscellaneous T&D)											
FY 2010	37.95%	28.28%	26.91%	0.00%	0.00%	1.91%	4.94%	100.00%			
FY 2011	38.07%	28.37%	27.09%	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%	1.98%	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 Fare	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%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2011	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2012	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2013	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2014	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2015	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
6 Year Average	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Factor HMC Allocation	0.00%	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)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	T&D Contract Maintenance Allocation to Cost Components (Excluding Miscellaneous T&D)									
FY 2010	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2011	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2012	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2013	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2014	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FY 2015	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
6 Year Average	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Factor X3 Allocation	0.00%	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 Sturcharge	Wholesale	Total
K2 Allocated Based on Net Plant Investment - Excluding Land Investment										
Source of Supply & Pumping										
Land and Land Rights	\$ 2,379,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,932	\$ -	\$ 1,871,083
Structures and Improvements	7,884,058	-	-	-	-	-	-	141,906	6,184,604	5,333,750
Collecting & Impounding Reservoirs	6,782,152	-	-	-	-	-	-	122,383	-	1,820,152
Land & Impounding Reservoirs	2,314,473	-	-	-	-	-	-	41,764	-	-
Lakes Rivers and Other Intakes	-	-	-	-	-	-	-	-	5,292,928	(875)
Supply Mains	6,730,244	-	-	-	-	-	-	121,446	(119)	(46,985)
Other Water Source Plant	(1,048)	-	-	-	-	-	-	4,227	184,243	15,184
Other Power Production Equipment	(59,718)	-	-	-	-	-	-	348	-	-
Electric Pumping Equipment	230,282	42,544	15,666	1,291	-	-	-	-	-	-
Hydraulic Pumping Equipment	18,978	3,506	-	-	-	-	-	-	-	-
Other Plant & Miscellaneous Equipment	9,636	1,780	656	-	-	-	-	177	-	-
Total Source of Supply & Pumping Plant	\$ 26,268,237	\$ 47,831	\$ 17,612	\$ -	\$ -	\$ -	\$ -	\$ 474,087	\$ -	\$ 20,661,904
Water Treatment Plant										
Land and Land Rights	\$ 6,313	\$ 4,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199	\$ -	\$ 8,665
Structures and Improvements	4,273,766	3,184,943	-	-	-	-	-	134,591	5,865,822	(1,899,211)
Water Treatment Equipment	(1,353,742)	(1,031,207)	-	-	-	-	-	(43,577)	-	-
Other Plant & Miscellaneous Equipment	3,251,619	2,423,203	-	-	-	-	-	102,401	4,462,907	-
Total Water Treatment Plant	\$ 6,147,956	\$ 4,581,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,614	\$ -	\$ 8,438,182
Transmission & Distribution Plant										
Land and Land Rights	\$ 172,869	\$ 128,827	\$ 60,074	\$ 255	\$ -	\$ -	\$ -	\$ 32,383	\$ -	\$ 121,000
Structures and Improvements	734	547	-	-	-	-	-	137	513	-
Distribution Reservoirs & Standpipes	2,380,828	1,774,267	-	-	-	-	-	74,978	3,267,730	-
Transmission Mains (1) (2)	10,266,861	7,651,184	-	-	-	-	-	323,328	14,091,454	-
Distribution Mains (1) (2)	11,832,724	8,855,375	8,426,964	-	-	-	-	-	-	-
T&D Services	20,203,883	15,056,562	14,328,146	-	-	7,020,491	-	-	-	-
Meters & Meter Installation	-	-	-	-	-	-	-	-	-	-
Hydrants	-	-	-	-	-	-	-	-	-	-
Other Plant & Miscellaneous Equipment	(281,040)	(209,440)	-	-	-	-	-	4,153,055	(8,851)	(385,733)
Total Transmission & Distribution Plant	\$ 44,626,858	\$ 33,257,323	\$ 22,815,439	\$ 7,020,491	\$ -	\$ -	\$ -	\$ 4,575,031	\$ -	\$ 17,094,985

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
General Plant										
Land and Land Rights	\$ 9,180 \$ 667,263	4,514 \$ 328,134	2,721 \$ 197,755	\$ 837 \$ 60,804	\$ -	\$ 625	\$ 45,407	\$ 5,504	\$ 400,091	
Structures and Improvements	21,194	10,422	6,281	1,931	-	-	1,442	-	12,708	
Office Furniture & Equipment	257,509	126,330	76,436	23,502	-	-	17,551	-	154,642	
Transportation Equipment	-	-	-	-	-	-	-	-	-	
Stores Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	127,897	62,895	37,904	11,654	-	-	8,703	-	76,687	
Tools, Shop & Garage Equipment	20,982	10,318	6,218	1,912	-	-	1,428	-	12,581	
Laboratory Equipment	-	-	-	-	-	-	-	-	-	
Power Operated Equipment	19,744	9,709	5,851	1,799	-	-	-	-	-	
Communication Equipment	44,006	21,641	13,042	4,010	-	-	1,344	-	11,838	
Miscellaneous Equipment	-	-	-	-	-	-	2,995	-	26,386	
Other Tangible Plant	71,131	34,979	21,081	6,482	-	-	4,840	-	42,650	
Total General Plant	\$ 1,239,304	\$ 609,442	\$ 367,289	\$ 112,931	\$ -	\$ 84,334	\$ -	\$ 743,087	\$ 42,650	
Total Plant	\$ 78,282,356	\$ 38,496,244	\$ 23,200,341	\$ 7,133,422	\$ 0	\$ 5,327,066	\$ -	\$ 46,938,139	\$ 42,650	
Construction Work in Progress	\$ 18,303,507	\$ 9,000,959	\$ 5,424,564	\$ 1,667,894	\$ -	\$ 1,245,542	\$ -	\$ 10,974,792	\$ 2,407,042	
Assets under Capital Lease	4,014,409	1,974,332	1,189,740	365,810	-	273,178	-	-	-	
Total Plant Investment	\$ 100,600,273	\$ 49,471,335	\$ 29,814,645	\$ 9,167,125	\$ -	\$ 6,845,785	\$ -	\$ 60,319,972	\$ 42,650	
Land Investment	\$ 2,567,564	\$ 1,38,046	\$ 62,795	\$ 837	\$ -	\$ 76,138	\$ 2,006,252	\$ 2,006,252		
Net Plant Investment Excluding Land	\$ 98,032,728	\$ 49,333,288	\$ 29,751,850	\$ 9,166,269	\$ -	\$ 6,769,648	\$ 58,313,721	\$ 58,313,721		
Factor K2 Allocation	39,40%	19.63%	11.84%	3.65%	0.00%	2.69%	0.00%	23.20%	100.00%	
K1 Allocated Based on Net Plant Investment, Meters and Fire Reallocated to Retail										
Net Plant Investment, Meters and Fire Reallocated to Retail	39.00%	19.63%	11.84%	3.65%	0.00%	2.69%	0.00%	23.20%	23.20%	
Net Plant Investment Allocation	42.51%	21.39%	12.90%	0.00%	0.00%	0.00%	0.00%	23.20%	23.20%	
Meters and Fire Reallocated to Retail	42.51%	21.39%	12.90%	0.00%	0.00%	0.00%	0.00%	23.20%	23.20%	
Factor K1 Allocation										
Factor K1 Allocation	42.51%	21.39%	12.90%	0.00%	0.00%	0.00%	0.00%	23.20%	100.00%	

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surcharge	Wholesale	Total
L Based on Allocation of other Transmission & Distribution Plant except Services & Meters										
Source of Supply & Pumping										
Land and Land Rights	\$ 2,379,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,932	\$ -	\$ 1,871,083
Structures and Improvements	7,864,058	-	-	-	-	-	-	141,906	6,164,604	5,333,750
Collecting & Impounding Reservoirs	6,782,152	-	-	-	-	-	-	122,383	-	1,820,192
Land & Impounding Reservoirs	2,314,473	-	-	-	-	-	-	41,764	-	-
Lakes Rivers and Other Intakes	-	-	-	-	-	-	-	-	-	-
Supply Mains	6,730,244	-	-	-	-	-	-	121,446	5,292,928	(825)
Other Water Source Plant	(1,048)	-	-	-	-	-	-	(19)	(46,965)	184,243
Other Power Production Equipment	(59,718)	-	-	-	-	-	-	(1,078)	4,227	348
Electric Pumping Equipment	230,282	42,544	15,686	1,291	-	-	-	-	-	15,184
Hydraulic Pumping Equipment	18,978	3,506	-	-	-	-	-	-	-	7,710
Other Plant & Miscellaneous Equipment	9,636	1,780	656	-	-	-	-	177	-	20,661,904
Total Source of Supply & Pumping Plant	\$ 26,266,237	\$ 47,831	\$ 17,612	\$ -	\$ -	\$ -	\$ -	\$ 474,087	\$ -	\$ 20,661,904
Water Treatment Plant										
Land and Land Rights	\$ 6,313	\$ 4,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199	\$ 8,665	\$ 8,665
Structures and Improvements	4,273,76	3,184,943	-	-	-	-	-	134,591	5,865,622	(1,899,211)
Water Treatment Equipment	(1,383,742)	(1,031,207)	-	-	-	-	-	(43,577)	4,462,907	-
Other Plant & Miscellaneous Equipment	3,251,619	2,423,208	-	-	-	-	-	102,401	-	-
Total Water Treatment Plant	\$ 6,147,956	\$ 4,581,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,614	\$ -	\$ 8,438,182

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	\$ 172,869	\$ 128,827	\$ 60,074	\$ 255	\$ -	\$ -	\$ 32,383	\$ 137	\$ 121,000	
Structures and Improvements	\$ 734	\$ 547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,978	\$ 513	
Distribution Reservoirs & Standpipes	\$ 2,390,828	\$ 1,774,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,328	\$ 3,267,750	
Transmission Mains (1) (2)	\$ 10,286,861	\$ 7,651,184	\$ 8,426,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,091,454	
Distribution Mains (1) (2)	\$ 11,832,724	\$ 8,855,375	\$ 14,328,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
T&D Services	\$ 20,203,883	\$ 15,056,562	\$ -	\$ 7,020,491	\$ -	\$ -	\$ 4,153,055	\$ -	\$ -	
Meters & Meter Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (385,733)	\$ -	\$ -	
Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Plant & Miscellaneous Equipment	\$ (281,040)	\$ (209,440)	\$ -	\$ -	\$ -	\$ -	\$ (8,851)	\$ -	\$ -	
Total Transmission & Distribution Plant	\$ 44,626,853	\$ 33,257,323	\$ 22,815,439	\$ 7,020,491	\$ -	\$ 4,575,031	\$ -	\$ 17,094,965	\$ -	
General Plant										
Land and Land Rights	\$ 9,180	\$ 4,514	\$ 2,721	\$ 837	\$ -	\$ -	\$ 625	\$ -	\$ 5,504	
Structures and Improvements	\$ 667,263	\$ 328,134	\$ 197,755	\$ 60,804	\$ -	\$ -	\$ 45,407	\$ 400,091	\$ -	
Office Furniture & Equipment	\$ 21,194	\$ 10,422	\$ 6,281	\$ 1,931	\$ -	\$ -	\$ 1,442	\$ 12,708	\$ -	
Transportation Equipment	\$ 257,909	\$ 128,830	\$ 76,436	\$ 23,502	\$ -	\$ -	\$ 17,551	\$ 154,642	\$ -	
Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Equipment	\$ 127,897	\$ 62,895	\$ 37,904	\$ 11,664	\$ -	\$ -	\$ 8,703	\$ 76,687	\$ -	
Tools, Shop & Garage Equipment	\$ 20,982	\$ 10,318	\$ 6,218	\$ 1,912	\$ -	\$ -	\$ 1,428	\$ 12,581	\$ -	
Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Power Operated Equipment	\$ 19,744	\$ 9,709	\$ 5,851	\$ 1,799	\$ -	\$ -	\$ 1,344	\$ 11,838	\$ -	
Communication Equipment	\$ 44,006	\$ 21,641	\$ 13,042	\$ 4,010	\$ -	\$ -	\$ 2,985	\$ 26,386	\$ -	
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Tangible Plant	\$ 71,131	\$ 34,979	\$ 21,081	\$ 6,482	\$ -	\$ -	\$ 4,840	\$ 42,650	\$ -	
Total General Plant	\$ 1,239,304	\$ 609,442	\$ 367,289	\$ 112,931	\$ -	\$ -	\$ 84,334	\$ -	\$ 743,087	
Total Plant										
Construction Work in Progress	\$ 18,393,507	\$ 9,000,959	\$ 5,424,564	\$ 1,667,894	\$ -	\$ -	\$ 1,245,542	\$ 10,974,792	\$ -	
Assets under Capital Lease	\$ 4,014,409	\$ 1,974,132	\$ 1,189,740	\$ 365,810	\$ -	\$ -	\$ 273,178	\$ 2,407,042	\$ -	
Total Plant Investment	\$ 100,600,273	\$ 49,471,335	\$ 29,814,645	\$ 9,167,125	\$ -	\$ -	\$ 6,845,786	\$ 60,319,972	\$ -	
Total T&D Excluding Meters and Services										
Factor L	33.56%	25.01%	11.66%	0.09%	0.00%	6.25%	0.00%	23.45%	100.00%	-

Allocation	Description	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	East Smithfield Surchage	Wholesale	Total
T Allocation of all Non-General Plant										
Source of Supply & Pumping										
Land and Land Rights	\$ 2,379,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,932	\$ -	\$ 1,871,083
Structures and Improvements	7,864,058	-	-	-	-	-	-	141,906	-	6,184,604
Collecting & Impounding Reservoirs	6,782,152	-	-	-	-	-	-	122,383	-	5,333,750
Land & Impounding Reservoirs	2,314,473	-	-	-	-	-	-	41,764	-	1,820,192
Lakes, Rivers and Other Intakes	-	-	-	-	-	-	-	-	-	-
Supply Mains	6,730,244	-	-	-	-	-	-	121,446	-	5,292,928
Other Water Source Plant	(1,048)	-	-	-	-	-	-	(19)	-	(825)
Other Power Production Equipment	(59,718)	-	-	-	-	-	-	(1,078)	-	(46,968)
Electric Pumping Equipment	230,282	42,544	15,666	-	-	-	-	4,227	-	184,243
Hydraulic Pumping Equipment	18,978	3,506	1,291	-	-	-	-	348	-	15,184
Other Plant & Miscellaneous Equipment	9,636	1,780	656	-	-	-	-	177	-	7,710
Total Source of Supply & Pumping Plant	\$ 26,268,237	\$ 47,831	\$ 17,612	\$ -	\$ -	\$ -	\$ -	\$ 474,087	\$ -	\$ 20,661,904
Water Treatment Plant										
Land and Land Rights	\$ 6,313	\$ 4,705	\$ -	\$ -	\$ -	\$ -	\$ -	199	\$ -	\$ 8,665
Structures and Improvements	4,273,766	3,184,943	\$ -	\$ -	\$ -	\$ -	\$ -	134,591	\$ -	5,865,822
Water Treatment Equipment	(1,383,742)	(1,031,207)	-	-	-	-	-	(43,577)	-	(1,899,211)
Other Plant & Miscellaneous Equipment	3,251,619	2,423,208	-	-	-	-	-	102,401	-	4,462,907
Total Water Treatment Plant	\$ 6,147,956	\$ 4,581,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,614	\$ -	\$ 8,438,182

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	\$ 172,869	\$ 128,827	\$ 60,074	\$ 255	\$ -	\$ -	\$ 32,383	\$ 137	\$ 121,000	
Structures and Improvements	\$ 734	\$ 547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,978	\$ 513	
Distribution Reservoirs & Standpipes	2,380,828	1,774,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,267,730	\$ -	
Transmission Mains (1) (2)	10,266,861	7,651,184	\$ 8,426,964	\$ -	\$ -	\$ -	\$ -	\$ 323,328	\$ 14,091,454	
Distribution Mains (1) (2)	11,882,724	8,855,375	\$ 14,328,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
T&D Services	20,203,883	15,056,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Meters & Meter Installation	\$ -	\$ -	\$ 7,020,491	\$ -	\$ -	\$ -	\$ 4,153,055	\$ -	\$ -	
Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,851)	\$ -	\$ -	
Other Plant & Miscellaneous Equipment	\$ (281,040)	\$ (209,440)	\$ -	\$ -	\$ -	\$ -	\$ 4,575,031	\$ -	\$ (385,733)	
Total Transmission & Distribution Plant	\$ 44,626,858	\$ 33,257,323	\$ 22,815,439	\$ 7,020,491	\$ -	\$ -	\$ 4,575,031	\$ -	\$ 17,094,965	
General Plant										
Land and Land Rights	\$ 9,180	\$ 4,514	\$ 2,721	\$ 837	\$ -	\$ -	\$ 625	\$ 5,504	\$ -	
Structures and Improvements	667,263	328,134	197,755	60,804	\$ -	\$ -	\$ 45,407	\$ 400,091	\$ -	
Office Furniture & Equipment	21,194	10,422	6,281	1,931	\$ -	\$ -	\$ 1,442	\$ 12,708	\$ -	
Transportation Equipment	257,909	126,830	76,436	23,502	\$ -	\$ -	\$ 17,551	\$ 154,642	\$ -	
Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Equipment	127,897	62,895	37,904	11,654	\$ -	\$ -	\$ 8,703	\$ 76,687	\$ -	
Tools, Shop & Garage Equipment	20,982	10,318	6,218	1,912	\$ -	\$ -	\$ 1,428	\$ 12,581	\$ -	
Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Power Operated Equipment	19,744	9,709	5,851	1,799	\$ -	\$ -	\$ 1,344	\$ 11,838	\$ -	
Communication Equipment	44,006	21,641	13,042	4,010	\$ -	\$ -	\$ 2,995	\$ 26,386	\$ -	
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Tangible Plant	71,131	34,979	21,081	6,482	\$ -	\$ -	\$ 4,840	\$ 42,650	\$ -	
Total General Plant	\$ 1,239,304	\$ 609,442	\$ 367,289	\$ 112,931	\$ -	\$ -	\$ 84,334	\$ -	\$ 743,087	
Total Plant										
Construction Work in Progress	\$ 18,303,507	\$ 9,000,959	\$ 5,424,564	\$ 1,667,894	\$ -	\$ -	\$ 1,245,542	\$ 10,974,792	\$ -	
Assets under Capital Lease	\$ 4,014,409	\$ 1,974,132	\$ 1,189,740	\$ 365,810	\$ -	\$ -	\$ 273,178	\$ 2,407,042	\$ -	
Total Plant Investment	\$ 100,600,273	\$ 49,471,335	\$ 29,814,645	\$ 9,167,125	\$ -	\$ -	\$ 6,845,786	\$ 60,319,972	\$ -	
Total Plant, Excluding General Plant	77,043,051	37,886,802	22,833,052	7,020,491	\$ -	\$ -	5,242,732	46,195,051	\$ -	
Factor T	39.28%	19.31%	11.64%	3.58%	0.00%	2.67%	0.00%	23.54%	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										
Pumping Station										
Raw Water		36.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.66%	28.56%	65.52%
Neutacokanakut		3.73%	2.75%	0.00%	0.00%	0.00%	0.00%	0.12%	5.12%	11.76%
Bath Street		2.49%	1.88%	0.00%	0.00%	0.00%	0.00%	0.08%	3.42%	7.84%
Aqueduct		1.11%	0.83%	0.00%	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%	0.00%
Alpine Estates		0.26%	0.20%	0.19%	0.00%	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%	0.00%	0.94%
Dean Estates		0.54%	0.38%	0.36%	0.00%	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%	0.00%	0.81%
Ashby Street		0.23%	0.17%	0.16%	0.00%	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%	0.00%	0.64%
Structure "D" PS		1.33%	0.98%	0.95%	0.00%	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%	0.00%	0.41%
Waltham		0.44%	0.35%	0.31%	0.00%	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)										
Pumping Station										
Raw Water		36.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.66%	28.56%	65.52%
Neutacokanakut		3.73%	2.75%	0.00%	0.00%	0.00%	0.00%	0.12%	5.12%	11.76%
Bath Street		2.49%	1.86%	0.00%	0.00%	0.00%	0.00%	0.08%	3.42%	7.84%
Aqueduct		1.11%	0.83%	0.00%	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%	0.00%	1.76%
Alpine Estates		0.26%	0.20%	0.19%	0.00%	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%	0.00%	0.94%
Dean Estates		0.51%	0.38%	0.36%	0.00%	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%	0.00%	0.81%
Ashby Street		0.23%	0.17%	0.16%	0.00%	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%	0.00%	0.64%
Structure "D" PS		1.33%	0.98%	0.95%	0.00%	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%	0.00%	0.41%
Waltham		0.44%	0.33%	0.31%	0.00%	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%	0.00%	10.07%	100.00%
Factor NO		34.77%	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
RR	Retail Revenue Requirements									
Allocated Retail Revenue Requirements										
	Net Operations and Maintenance Expense	\$ 11,971,813	\$ 4,501,025	\$ 1,972,371	\$ 6,928,614	\$ 2,647,471	\$ 1,825,489			
	Capital Expense	12,797,853	6,446,423	3,894,268	571,979	-	73,442			
	City Services Expense	349,307	128,852	56,745	154,399	43,859	44,975			
	Property Taxes Expense	3,800,237	88,929	84,246	-	-	72,713			
	Total	\$ 28,919,220	\$ 11,164,829	\$ 6,009,631	\$ 7,654,991	\$ 2,691,330	\$ 2,016,618			
	% Allocation	49.47%	19.10%	10.28%	13.10%	4.60%	3.45%			
	Factor RR	49.47%	19.10%	10.28%	13.10%	4.60%	3.45%	0.00%	0.00%	100.00%
X4 Total Capital Fund Allocation										
	Capital Funds									
	Capital Fund	\$ 829,525	\$ 417,444	\$ 251,752	\$ 77,563	\$ -	\$ 57,283			\$ 493,434
	Western Constan Fund (W/CWDS Fund)	25,289	18,846	17,934	-	-	-			
	Infrastructure Replacement Fund	11,708,046	5,892,377	3,553,566	-	-	-			6,390,064
	AMR/Meter Replacement Fund	-	-	-	472,537	-	-			-
	Equipment Replacement	233,999	117,756	71,016	21,879	-	16,159			139,192
	Total	\$ 12,797,858	\$ 6,446,423	\$ 3,894,268	\$ 571,979	\$ 0.00%	\$ 73,442	\$ 7,022,639	22.80%	
	% Allocation	41.54%	20.93%	12.64%	1.88%	0.24%	0.24%	0.00%	22.80%	100.00%
	Factor X4	41.54%	20.93%	12.64%	1.88%	0.00%	0.24%	0.00%	22.80%	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%
	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	Smithfield	East
Net Operations and Maintenance Expense	\$ 37,084,033	\$ 11,971,818	\$ 4,501,025	\$ 1,972,371	\$ 6,928,614	\$ 2,647,471	\$ 1,825,489	\$ -	\$ 7,237,245	
Restricted Funds (Excluding Revenue Reserve)	\$ 30,889,069	\$ 12,787,858	\$ 6,446,423	\$ 3,884,268	\$ 571,979	\$ 0	\$ 73,442	\$ 82,411	\$ -	\$ 7,022,689
City Services Expense	\$ 957,400	\$ 349,307	\$ 128,852	\$ 58,745	\$ 154,399	\$ 43,859	\$ 44,975	\$ 0	\$ 0	\$ 177,263
Payment in Lieu of Taxes (PILOT)	\$ 326,000	\$ 127,139	\$ 63,981	\$ 38,585	\$ 11,888	\$ 0	\$ 8,780	\$ 0	\$ 0	\$ 75,627
Property Taxes Expense	\$ 6,957,183	\$ 3,860,237	\$ 68,529	\$ 84,246	\$ 0	\$ 0	\$ 72,713	\$ 0	\$ 0	\$ 2,911,457
Total Expenses Allocated	\$ 76,213,685	29,046,360	11,228,810	6,048,216	7,666,879	2,691,330	2,025,388	\$ 82,411	17,424,282	
Less: Miscellaneous Revenues	\$ (1,089,482)	\$ (350,770)	\$ (129,320)	\$ (73,831)	\$ (349,920)	\$ (133,350)	\$ (22,681)	\$ -	\$ (29,611)	
Plus: Net Operating Revenue Allowance	\$ 1,502,484	\$ 573,912	\$ 221,980	\$ 119,488	\$ 146,339	\$ 51,160	\$ 40,054	\$ 1,648	\$ 347,893	
Net Revenue Requirement	\$ 76,626,687	29,269,501	11,321,479	6,093,872	7,463,299	2,609,140	2,042,771	\$ 84,059	17,742,565	
Retail Revenue Requirement	\$58,800,063	29,269,501	\$11,321,479	\$6,093,872	\$7,463,299	\$2,609,140	\$2,042,771	\$84,059	17,742,565	
<i>Factor RR</i>		49.78%	19.25%	10.36%	12.69%	4.44%	3.44%			

Schedule HJS-8
Units of Service

Units of Service										
Rate Year Ending December 31, 2017										
	Base			Maximum Day			Maximum Hour			Equivalent Bills
	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)	
<u>Retail</u>										
Residential	8,662,545	365	1.7	40,346	16,613	2.2	52,213	11,866,50		
Commercial	4,227,383	23,733	1.6	18,575	6,966	2	23,219	4,643,71		
Industrial	190,818	11,609	1.5	784	261	2	1,046	261,39		
Fire Protection		523		2888	2888		11551	8663		
Total Retail	13,080,745	35,865		62,553	26,728		88,028	25,455	124,404	29,383
<u>Wholesale</u>										
Wholesale	12,743,865	34,915	1.7	59,355	24,440	2.15	75,068.60	15,712		
Total	25,824,610	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 Surcharge
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	2,236,715 Ccf	
O&M Expense Retail Retail Unit Cost (\$/Unit)	29,362,655	11,853,469 \$0.91	4,459,139 \$166.84	1,936,511 \$76.14	6,710,268 \$53.94	2,564,404 \$2.79	1,838,865 \$295.83	\$0.00
Wholesale O&M Expense	7,351,787	7,351,787						
Capital Expense Retail Capital Expense Retail Cost (\$/Unit)	\$ 24,343,707	\$ 13,053,816 \$1.00	\$ 6,575,351 \$246.01	\$ 3,972,153 \$156.17	\$ 563,418 \$4.69	\$ 0.00	\$ 74,910 \$12.05	\$ 84,059 \$0.36
Wholesale Capital Expense	\$ 7,163,143	\$ 7,163,143						
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 Retail Cost (\$/Unit)	\$255,380	\$129,682 \$0.01	\$65,260 \$2.44	\$39,357 \$1.55	\$12,126 \$0.10	\$0 \$0.00	\$8,955 \$1.44	\$0
Wholesale PILOT Expense	\$77,140	\$77,140						
Property Tax Expense Retail Property Tax Expense Retail Cost (\$/Unit)	\$ 4,126,640	\$ 3,876,242 \$0.30	\$ 90,300 \$3.38	\$ 85,931 \$3.38	\$ 30.00	\$ 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 Retail Total Unit Cost (\$/Unit)	\$ 58,884,121.71	\$ 29,269,500.99 \$2.24	\$ 11,321,479.45 \$423.59	\$ 6,093,872.47 \$239.59	\$ 7,463,298.52 \$59.99	\$ 2,609,139.99 \$2.84	\$ 2,042,771.45 \$328.63	\$ 84,058.84 \$0.36
Wholesale Cost of Service	\$ 17,742,564.97	\$ 17,742,564.97						
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	\$ 58,884,122	\$ 29,269,501	\$ 11,321,479	\$ 6,093,872	\$ 7,463,299	\$ 2,609,140	\$ 2,042,771	\$ 84,059
Retail Unit Cost of Service (\$/Unit)		\$2.24	\$423.59	\$239.59	\$59.99	\$2.84	\$328.63	\$0.36
Retail Service:								
Residential Volume Charge								
Units of Service - HCF		8,662,545		16,613		1,1866		
Allocation Cost of Service - \$/HCF	\$ 29,248,665	19,368,521		7,037,062		2,843,082		
Consumption Rate - \$/HCF	\$ 3,376							
Commercial Volume Charge								
Units of Service - HCF		4,237,383		6,966		4,644		
Allocation Cost of Service - \$/HCF	\$ 13,537,421	9,474,333		2,950,503		1,112,581		
Consumption Rate - \$/HCF	\$ 3,195							
Industrial Volume Charge								
Units of Service - HCF		190,818		261		261		
Allocation Cost of Service - \$/HCF	\$ 589,397	426,648		110,723		62,627		
Consumption Rate - \$/HCF	\$ 3,144							
Retail Service Charge								
Units of Service						85,160.10		886,376
Allocation Cost of Service	\$ 7,652,270					\$5,108,977.94		\$2,543,291.82
East Smithfield Debt Surcharge								
Units of Service								
Allocation Cost of Service	\$ 84,059							\$84,058.84
Fire Protection Service								
Units of Service				2,888		39,244		6,216
Allocation Cost of Service	\$ 7,761,710		\$1,223,187.00		\$2,075,583.01	\$2,354,320.58	\$65,848.17	\$2,042,771.45
Total Retail Allocated Cost of Service Sumcheck	<u>\$ 58,884,122</u>	<u>29,269,501</u>	<u>11,321,479</u>	<u>6,093,872</u>	<u>7,463,299</u>	<u>2,609,140</u>	<u>2,042,771</u>	<u>84,059</u>
Wholesale								
Wholesale:								
Units of Service	\$ 17,742,565							
Allocation Cost of Service								
Consumption Rate								
Total System Allocated Cost of Service Check								
						<u>76,626,687</u>		

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	\$ 3.531	\$ 30,591,714	\$ 3.044	16.01%
Commercial (HCF)	4,237,383	\$ 3.349	\$ 14,193,082	\$ 2.901	15.46%
Industrial (HCF)	190,818	\$ 3.299	\$ 629,601	\$ 2.848	15.85%
Total	13,090,745		\$ 45,414,396	\$ 39,204,882	15.84%
Wholesale Charges					
Consumption (HCF)	12,743,865	\$ 1.392244	\$ 17,742,569	\$ 1.294904	7.52%
	12,743,865		\$ 17,742,569	\$ 16,502,082	7.52%
Total Consumption Charge Revenue				\$63,156,966	55,706,964
Retail Service Charge Revenues					
Billing Unit	Pro-Forma Units of Service	Proposed Retail Service Charge	Retail Service Charge Revenues	Current Rates	% Change
Service Charges					
5/8"	55,532	\$ 7.83	\$ 5,217,787	\$ 7.89	-0.76%
3/4"	10,843	\$ 8.33	\$ 1,083,866	\$ 8.32	0.12%
1"	5,167	\$ 9.83	\$ 609,499	\$ 9.58	2.61%
1.5"	1,511	\$ 11.83	\$ 214,502	\$ 11.27	4.97%
2"	1,428	\$ 17.33	\$ 296,967	\$ 15.91	8.93%
3"	88	\$ 57.83	\$ 61,068	\$ 50.10	15.43%
4"	28	\$ 72.82	\$ 24,468	\$ 62.77	16.01%
6"	89	\$ 107.82	\$ 115,152	\$ 92.31	16.80%
8"	8	\$ 147.81	\$ 14,190	\$ 126.08	17.24%
10"	4	\$ 184.06	\$ 8,835	\$ 156.68	17.48%
12"	-	\$ 220.31	\$ -	\$ 187.28	17.64%
Total Service Charge	74,698		\$7,646,333	\$7,603,522	0.56%

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"	27,862 \$	1.38 \$	461,395 \$	1.20	15.00%
3/4"	4,357 \$	2.07 \$	108,228 \$	1.80	15.00%
1"	2,070 \$	5.15 \$	127,976 \$	4.48	15.00%
1.5"	907 \$	13.74 \$	149,573 \$	11.95	15.00%
2"	870 \$	32.96 \$	344,092 \$	28.66	15.00%
3"	63 \$	89.26 \$	67,483 \$	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	36,198		\$ 1,493,976	\$1,299,110	15.00%
Total Service Charge Revenue			\$ 9,140,309	\$ 8,902,632	2.67%
<hr/>					
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	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%
Total Fire Protection Charge Revenue					
			\$4,256,497.15	\$3,701,351.40	15.00%
Total Rate Revenues			76,638,990	68,310,947	12.19%
Miscellaneous Revenues			\$ (1,089,482)	\$ (1,089,482)	
Total Revenues			77,728,472	69,400,429	12.00%

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

Consumption Charges

Monthly	Current Consumption Charge	Proposed Consumption Charge	\$ Increase
Retail Charges			
Residential (HCF)	\$ 3.044	\$ 3.531	\$ 0.49
Commercial (HCF)	\$ 2.901	\$ 3.349	\$ 0.45
Industrial (HCF)	\$ 2.848	\$ 3.299	\$ 0.45
Wholesale Charges			
Consumption (HCF)	\$ 1,294.90	\$ 1,392.24	\$ 0.10
Consumption (MG)	\$ 1,731.16	\$ 1,861.29	\$ 130.13

Service Charges

Monthly	Current Retail Service Charge	Proposed Retail Service Charge	\$ Increase
5/8"	\$ 7.89	\$ 7.83	\$ (0.06)
3/4"	\$ 8.32	\$ 8.33	\$ 0.01
1"	\$ 9.58	\$ 9.83	\$ 0.25
1.5"	\$ 11.27	\$ 11.83	\$ 0.56
2"	\$ 15.91	\$ 17.33	\$ 1.42
3"	\$ 50.10	\$ 57.83	\$ 7.73
4"	\$ 62.77	\$ 72.82	\$ 10.05
6"	\$ 92.31	\$ 107.82	\$ 15.51
8"	\$ 126.08	\$ 147.81	\$ 21.73
10"	\$ 156.68	\$ 184.06	\$ 27.38
12"	\$ 187.28	\$ 220.31	\$ 33.03

Retail Fire Protection Service Charges (Providence Only)

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

Private Fire Service Charges

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

Public Fire Service Charges

Annual Hydrant	Current Public Fire Service Charge	Proposed Private Fire Service Charge	\$ Increase
	\$ 394.80	\$ 454.00	\$ 59.20

East Smithfield Debt Surcharge

Monthly	Current Surcharge	Proposed Surcharge	\$ Increase
All E. Smithfield Customers (HCF)	\$ -	\$ 0.36	\$ 0.36

Schedule HJS-12**Comparison of Revenues by Customer Class**

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

	Existing Rates	Proposed Rates	% Change
Retail			
Monthly Service Charge	\$ 7,603,522	\$ 7,646,333	0.6%
East Smithfield Debt Surcharge	\$ -	\$ 85,217	
Periodic FPSC	\$ 1,299,110	\$ 1,493,976	15.0%
Volume Charge			
Residential	\$ 26,368,787	\$ 30,591,714	16.0%
Commercial	\$ 12,292,647	\$ 14,193,082	15.5%
Industrial	\$ 543,449	\$ 629,601	15.9%
Total Retail	<hr/> \$ 48,107,514	<hr/> \$ 54,639,923	<hr/> 13.6%
Wholesale			
East Providence	\$ 2,659,088	\$ 2,858,976	7.5%
East Smithfield	\$ -	\$ -	N/A
Greenville	\$ 557,724	\$ 599,649	7.5%
Kent County	\$ 3,223,445	\$ 3,465,756	7.5%
Smithfield	\$ 609,008	\$ 654,788	7.5%
Warwick	\$ 5,576,271	\$ 5,995,449	7.5%
Lincoln	\$ 1,360,721	\$ 1,463,009	7.5%
Johnston	\$ 421,183	\$ 452,844	7.5%
Bristol County	\$ 2,094,641	\$ 2,252,098	7.5%
Total Wholesale	<hr/> \$ 16,502,082	<hr/> \$ 17,742,569	<hr/> 7.5%
Fire Protection			
Private Fire Protection	\$ 2,576,961	\$ 2,963,505	15.0%
Public Fire Protection	\$ 1,124,390	\$ 1,292,992	15.0%
Total Fire Protection	<hr/> \$ 3,701,351	<hr/> \$ 4,256,497	<hr/> 15.0%
Total Rate Revenues	<hr/> <hr/> \$ 68,310,947	<hr/> <hr/> \$ 76,638,990	<hr/> <hr/> 12.2%
Miscellaneous Revenues	\$ (1,089,482)	\$ (1,089,482)	
Total Revenues	<hr/> <hr/> \$ 69,400,429	<hr/> <hr/> \$ 77,728,472	<hr/> <hr/> 12.0%

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	\$ 93.96	\$ 94.68	-0.8%
Volume Charge	\$ 353.15	\$ 304.40	16.0%
Total	\$ 447.11	\$ 399.08	12.0%
Commercial - (2" Meter, 2,000 HCF)			
Service Charge*	\$ 207.96	\$ 190.92	8.9%
Volume Charge	\$ 6,698.99	\$ 5,802.00	15.5%
Total	\$ 6,906.95	\$ 5,992.92	15.3%
Industrial - (6" Meter, 10,000 HCF)			
Service Charge *	\$ 1,293.84	\$ 1,107.72	16.8%
Volume Charge	\$ 32,994.93	\$ 28,480.00	15.9%
Total	\$ 34,288.77	\$ 29,587.72	15.9%

Schedule HJS-14
Revenue Proof

Revenue Proof
Rate Year Ending December 31, 2017

Net Operations & Maintenance Expense	\$ 37,084,033
Capital Expense	\$ 30,889,069
City Services Expense	\$ 957,400
Property Taxes Expense	\$ 6,957,183
Payment in Lieu of Taxes (PILOT)	\$ 326,000
<hr/>	
Total Expenses Allocated	\$ 76,213,685
plus: Net Operating Revenue	\$ 1,502,484.05
<hr/>	
Net Revenue Requirement	\$ 77,716,169
 Retail	
Monthly Service Charge	\$ 7,646,333
East Smithfield Debt Surcharge	\$ 85,217
Retail FPSC	\$ 1,493,976
Volume Charge	
Residential	\$ 30,591,714
Commercial	\$ 14,193,082
Industrial	\$ 629,601
<hr/>	
Total Retail	\$ 54,639,923
 Wholesale	
East Providence	\$ 2,858,976
East Smithfield	\$ -
Greenville	\$ 599,649
Kent County	\$ 3,465,756
Smithfield	\$ 654,788
Warwick	\$ 5,995,449
Lincoln	\$ 1,463,009
Johnston	\$ 452,844
Bristol County	\$ 2,252,098
<hr/>	
Total Wholesale	\$ 17,742,569
 Fire Protection	
Private Fire Protection	\$ 2,963,505
Public Fire Protection	\$ 1,292,992
<hr/>	
Total Fire Protection	\$ 4,256,497
<hr/>	
Total Rate Revenues	\$ 76,638,990
Miscellaneous Revenues	\$ 1,089,482
<hr/>	
Total Revenues	\$ 77,728,472
 Total Surplus / (Deficit)	\$ 12,303

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
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	(26,644)	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
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

Schedule HJS-16
Allocation of Plant Investment

Plant Investment
Test Year Ended June 30, 2015

Source of Supply & Pumping	Allocation Factor	Net Book Value	ChAC	Adj. Net Book Value	Base	Max Day	Max Hour	Meters & Services	& Collection	Public Fire	Wholesale
Land and Land Rights	A	\$ 4,689,190	\$ 395,933	\$ 4,293,197	\$ 2,379,182	\$ -	\$ -	\$ -	\$ -	\$ 42,932	\$ 1,871,083
Structures and Improvements	A A	\$ 14,540,207	\$ 349,640	\$ 14,190,567	\$ 7,864,056	\$ -	\$ -	\$ -	\$ -	\$ 141,906	\$ 6,184,604
Collecting & Impounding Reservoirs	A A	\$ 12,653,700	\$ 415,415	\$ 12,238,285	\$ 6,782,152	\$ -	\$ -	\$ -	\$ -	\$ 122,383	\$ 5,333,750
Land & Impounding Reservoirs	A A	\$ 4,176,429	\$ -	\$ 4,176,429	\$ 2,314,473	\$ -	\$ -	\$ -	\$ -	\$ 41,764	\$ 1,820,192
Lakes Rivers and Other Intakes	A A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supply Mains	A A	\$ 16,367,949	\$ 4,223,331	\$ 12,144,618	\$ 6,730,244	\$ -	\$ -	\$ -	\$ -	\$ 121,446	\$ 5,292,928
Other Water Source Plant	A A	\$ -	\$ 1,892	\$ (1,892)	\$ (1,048)	\$ -	\$ -	\$ -	\$ -	\$ (19)	\$ (825)
Other Power Production Equipment	A A	\$ 44,854	\$ 152,615	\$ (107,761)	\$ (59,718)	\$ -	\$ -	\$ -	\$ -	\$ (1,078)	\$ (46,965)
Electric Pumping Equipment	N N	\$ 772,114	\$ 295,152	\$ 476,962	\$ 230,282	\$ 42,544	\$ 15,866	\$ -	\$ -	\$ 4,227	\$ 184,243
Hydraulic Pumping Equipment	N N	\$ 52,665	\$ 13,358	\$ 39,307	\$ 18,978	\$ 3,506	\$ 1,291	\$ -	\$ -	\$ 348	\$ 15,184
Other Plant & Miscellaneous Equipment	N N	\$ 19,939	\$ -	\$ 19,939	\$ 9,636	\$ 1,780	\$ 656	\$ -	\$ -	\$ 177	\$ 7,710
Total Source of Supply & Pumping Plant		\$ 53,317,007	\$ 5,847,336	\$ 47,469,671	\$ 26,268,237	\$ 47,831	\$ 17,612	\$ -	\$ -	\$ 474,087	\$ 20,661,904
Water Treatment Plant											
Land and Land Rights	AA	\$ 29,994	\$ 10,113	\$ 19,881	\$ 6,313	\$ 4,705	\$ -	\$ -	\$ -	\$ 199	\$ 8,665
Structures and Improvements	AA	\$ 15,002,678	\$ 1,543,556	\$ 13,459,122	\$ 4,273,766	\$ 3,184,943	\$ -	\$ -	\$ -	\$ 134,591	\$ 5,865,822
Water Treatment Equipment	AA	\$ (3,411,406)	\$ 946,331	\$ (4,357,737)	\$ (1,383,742)	\$ (1,031,207)	\$ -	\$ -	\$ -	\$ (43,577)	\$ (1,899,211)
Other Plant & Miscellaneous Equipment	AA	\$ 10,240,135	\$ -	\$ 10,240,135	\$ 3,261,619	\$ 2,423,208	\$ -	\$ -	\$ -	\$ 102,401	\$ 4,462,907
Total Water Treatment Plant		\$ 21,861,401	\$ 2,500,000	\$ 18,361,401	\$ 6,147,956	\$ 4,361,648	\$ -	\$ -	\$ -	\$ 193,614	\$ 8,436,182
Transmission & Distribution Plant											
Land and Land Rights	L	\$ 614,902	\$ 99,748	\$ 515,154	\$ 172,869	\$ 128,827	\$ 60,074	\$ -	\$ -	\$ 32,383	\$ 121,000
Structures and Improvements	L	\$ 17,043	\$ 14,857	\$ 2,186	\$ 734	\$ 547	\$ 255	\$ -	\$ -	\$ 137	\$ 513
Distribution Reservoirs & Standpipes	AA	\$ 8,168,335	\$ 670,531	\$ 7,497,804	\$ 2,380,828	\$ 1,774,267	\$ -	\$ -	\$ -	\$ 74,978	\$ 3,267,730
Transmission Mains (1) (2)	AA	\$ 36,205,723	\$ 3,872,896	\$ 32,332,827	\$ 10,266,861	\$ 7,651,184	\$ -	\$ -	\$ -	\$ 323,328	\$ 14,091,454
Distribution Mains (1) (2)	TD	\$ 44,922,287	\$ 15,757,224	\$ 29,165,063	\$ 11,882,724	\$ 8,855,375	\$ 8,426,964	\$ -	\$ -	\$ -	\$ -
T&D Services	TD	\$ 57,214,903	\$ 7,626,312	\$ 49,588,591	\$ 20,203,883	\$ 15,056,562	\$ 14,328,146	\$ -	\$ -	\$ 7,020,491	\$ -
Meters & Meter Installation	C	\$ 7,020,634	\$ 143	\$ 7,020,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydrants	FP	\$ 5,987,284	\$ 1,834,209	\$ 4,153,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,153,055	\$ -
Other Plant & Miscellaneous Equipment	AA	\$ (885,011)	\$ 53	\$ (885,064)	\$ (281,040)	\$ (209,440)	\$ -	\$ -	\$ -	\$ (8,851)	\$ (385,733)
Total Transmission & Distribution Plant		\$ 159,296,080	\$ 29,875,973	\$ 129,390,107	\$ 44,626,853	\$ 33,257,323	\$ 22,815,439	\$ 7,020,491	\$ -	\$ 4,575,031	\$ 17,094,965

Schedule HJS-16
Allocation of Plant Investment

		Plant Investment Test Year Ended June 30, 2015					
General Plant							
Land and Land Rights	\$ 23,380	\$ -	\$ 23,380	\$ 9,180	\$ 4,514	\$ 2,721	\$ 837
Structures and Improvements	\$ 1,699,454	\$ -	\$ 1,699,454	\$ 667,263	\$ 328,134	\$ 197,755	\$ 625
Office Furniture & Equipment	\$ 53,978	\$ -	\$ 53,978	\$ 21,194	\$ 10,422	\$ 6,281	\$ 45,407
Transportation Equipment	\$ 656,859	\$ -	\$ 656,859	\$ 257,909	\$ 126,830	\$ 76,436	\$ 400,091
Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,442
Computer Equipment	\$ 325,740	\$ -	\$ 325,740	\$ 127,897	\$ 62,895	\$ 37,904	\$ 12,708
Tools, Shop & Garage Equipment	\$ 53,438	\$ -	\$ 53,438	\$ 20,982	\$ 10,318	\$ 6,218	\$ 76,687
Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,912	\$ 12,581
Power Operated Equipment	\$ 50,286	\$ -	\$ 50,286	\$ 19,744	\$ 9,709	\$ 5,851	\$ -
Communication Equipment	\$ 112,080	\$ -	\$ 112,080	\$ 44,006	\$ 21,641	\$ 13,042	\$ 1,344
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,010	\$ 11,838
Other Tangible Plant	\$ 181,163	\$ -	\$ 181,163	\$ 71,131	\$ 34,979	\$ 21,081	\$ 2,995
Total General Plant	\$ 3,156,388	\$ -	\$ 3,156,388	\$ 1,299,304	\$ 609,442	\$ 367,289	\$ 4,840
Total Plant	\$ 237,600,876	\$ 38,223,309	\$ 190,377,567	\$ 78,202,356	\$ 38,496,244	\$ 23,200,341	\$ 84,34
Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 743,087
Assets under Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Plant Investment	\$ 294,509,845	\$ 38,290,709	\$ 256,219,136	\$ 100,600,273	\$ 49,471,335	\$ 29,874,645	\$ 9,167,125
Total Plant Excluding Land	\$ 289,152,439	\$ -	\$ 251,367,524	\$ 98,032,728	\$ 49,333,288	\$ 29,751,850	\$ 7,133,422
<i>Factor K₁</i>			100.00%	42.51%	21.39%	12.90%	1.667,894
<i>Factor K₂</i>			100.00%	39.00%	19.63%	11.84%	365,810
Total T&D Excluding Meters and Services	\$ -	\$ 72,263,685	\$ 24,249,372	\$ 18,071,387	\$ 8,426,964	\$ -	\$ 6,845,786
<i>Factor L</i>		100.00%	33.56%	25.01%	11.66%	0.00%	5,327,066
Total Non-General Plant	\$ 196,221,179	\$ -	\$ 77,043,051	\$ 37,886,802	\$ 22,833,052	\$ 7,020,491	\$ 46,195,051
<i>Factor T</i>		100.00%	39.26%	19.31%	11.64%	3.58%	2.67%
1) Split based on Inch-Miles							
Transmission							
Distribution							
	39.94%						
	49.56%						
2) T&D CIAC Based on Inch-Miles							
Transmission and Distribution							
Transmission Mains							
Distribution Mains							
*Based on Inch-Miles							
CIAC Through 2015							
CIAC Adj.*							
\$ 5,980,052	\$ -						
\$ 1,484,233	\$ 3,872,896						
\$ 12,793,469	\$ 15,757,224						
\$ 20,257,774	\$ 19,630,120						

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%
12" Mains	95	1,136	7.68%
Transmission (>12")	132	4,325	10.69%
	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%	0.68%	28.56%
Neutacconkunut	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%	0.18%	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
Neutacconkut	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%

Factor NP

Schedule HJS-19
T&D Labor Allocators

	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	Wholesale	Check
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%	15.08%	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

Meter Size	Meter Equivalency	M&S Cost Per Month	Billing Cost Per Bill	Total Cost Per Month	Existing Charge	Proposed Charge	Accounts	Revenues
5/8"	1	\$ 5.00	\$ 2.84	\$ 7.83	\$ 7.89	\$ 7.83	55,532	\$ 5,217,787
3/4"	1.1	\$ 5.50	\$ 2.84	\$ 8.33	\$ 8.32	\$ 8.33	10,843	\$ 1,083,866
1"	1.4	\$ 7.00	\$ 2.84	\$ 9.83	\$ 9.58	\$ 9.83	5,167	\$ 609,499
1.5"	1.8	\$ 9.00	\$ 2.84	\$ 11.83	\$ 11.27	\$ 11.83	1,511	\$ 214,502
2"	2.9	\$ 14.50	\$ 2.84	\$ 17.33	\$ 15.91	\$ 17.33	1,428	\$ 296,967
3"	11	\$ 54.99	\$ 2.84	\$ 57.83	\$ 50.10	\$ 57.83	88	\$ 61,068
4"	14	\$ 69.99	\$ 2.84	\$ 72.82	\$ 62.77	\$ 72.82	28	\$ 24,468
6"	21	\$ 104.99	\$ 2.84	\$ 107.82	\$ 92.31	\$ 107.82	89	\$ 115,152
8"	29	\$ 144.98	\$ 2.84	\$ 147.81	\$ 126.08	\$ 147.81	8	\$ 14,190
10"	36.25	\$ 181.23	\$ 2.84	\$ 184.06	\$ 156.68	\$ 184.06	4	\$ 8,835
12"	43.5	\$ 217.47	\$ 2.84	\$ 220.31	\$ 187.28	\$ 220.31	0	\$ -
Total Revenue Generated								\$ 7,646,333

Costs Allocated to Customer Service

Meters & Services	\$ 5,108,978
Billing & Collection	\$ 2,543,292
Total Customer Service Costs	\$ 7,652,270

Schedule HJS-21**Providence Only Fire Protection Charge Calculation**

Meter Size	Meter Equivalency Accounts	5/8"	Fire Cost Per Month	Existing Charge	Proposed Charge	Revenues
5/8"	1	27,862	\$ 2.27 \$	1.20	\$ 1.38 \$	461,395
3/4"	1.5	4,357	\$ 6,536 \$	1.80	\$ 2.07 \$	108,228
1"	3.75	2,070	\$ 7,763 \$	4.48	\$ 5.15 \$	127,976
1.5"	10	907	\$ 9,070 \$	22.70	\$ 13.74 \$	149,573
2"	24	870	\$ 20,880 \$	54.48	\$ 32.96 \$	344,092
3"	65	63	\$ 4,095 \$	147.55	\$ 89.26 \$	67,483
4"	110	19	\$ 2,090 \$	249.70	\$ 151.05 \$	34,440
6"	225	45	\$ 10,125 \$	510.75	\$ 308.97 \$	166,844
8"	340	3	\$ 1,020 \$	771.80	\$ 466.89 \$	16,808
10"	520	2	\$ 1,040 \$	1,180.40	\$ 714.07 \$	17,138
12"	860	-	\$ -	\$ 1,952.20	\$ 1,180.95 \$	-
Total Revenue Generated						\$ 1,493,976
Total FPSC Costs						\$ 2,454,023
Less Costs Recovered from Retail Volume Charge						\$ 971,147
Adjusted FPSC Costs						\$ 1,482,876

Schedule HJS-22
Private Fire Service Charge Calculation

Schedule HJS-23
Public Fire Protection Charge Calculation

Direct Fire Costs (Per Hydrant)	\$ 2,042,771
Direct Fire Protection Costs	\$ 6,216
Hydrants	
Cost Per Hydrant	\$ 328.63
Demand Costs	
Max Day	\$ 1,223,187
Max Hour	\$ 2,075,583
Total Demand Costs	\$ 3,298,770
Total 6" Equivalents	8,247
Cost Per 6" Equivalent	\$ 400.00
Calculated Annual Hydrant Charge (Before Adjustment)	\$ 728.63
Less Adjustment (per 6" Eq.)	\$ (274.63)
Proposed Annual Hydrant Charge (Adjusted)	\$ 454.00
Non-Providence Hydrants	2,848.00
Full Hydrant Charge COS	\$ 4,529,158
Hydrant Charge Revenues	\$ 1,292,982
Remaining to be Recovered	\$ 3,236,166
Providence Retail FPSC	\$ 2,454,023
FP Costs Recovered on Retail Volume Charge	\$ 2,454,023